

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,)	No. 09-03078-01-CR-S-DW
)	
Plaintiff,)	COUNTS ONE through FOUR
)	18 U.S.C. §§ 1341 and 2
v.)	NMT 20 Years Imprisonment
)	NMT \$250,000 Fine
SANDRA BRYANT-LITTLES,)	NMT 3 Years Supervised Release
[DOB: 08/01/1959],)	Class C Felony
)	
Defendant.)	Each Count:
)	\$100 Mandatory Special Assessment

INDICTMENT

THE GRAND JURY CHARGES THAT:

Introduction

1. At all times material to this Indictment, **SANDRA BRYANT-LITTLES**, Defendant, resided in Christian County, Missouri, and was the elected Assessor for Christian County.

2. At all times material to this Indictment, Missouri law, specifically Missouri Revised Statutes, Sections 137.115 through 137.550, required all residents of Christian County, including persons, corporations, partnerships and associations, to report to the Christian County Assessor all personal property falling into certain categories, for the purpose of assessment of personal property taxes owed to the government of Christian County. According to Missouri Revised Statutes, Section 137.155, each person making a list of property was required to swear to or affirm its truth and correctness. According to Missouri Revised Statutes, Section 137.120, the personal property that residents were required to report included:

- A. all motor vehicles (including automobiles, trucks, motorcycles, minibikes, motorized and recreational vehicles, and airplanes);
- B. all lawn and garden tractors, harvesting equipment, drilling machines, irrigation systems, farm machinery and implements;

- C. all home, boat and other trailers; mobile homes; boats; boat motors; and
- D. all livestock, poultry, and bee colonies.

3. At all times material, the office of the Assessor for Christian County was an elected position. Missouri Revised Statutes, Section 137.115, charged the Christian County Assessor with the duty to annually make a list of all real and tangible personal property in Christian County, and to assess the value of that property for the purpose of determining the personal property tax due and owing to the government of Christian County.

4. Further, Missouri Revised Statutes, Section 137.130, charged the Christian County Assessor with the duty, for all taxable personal property not reported to the Assessor in the proper time and manner, to assess the property based upon a physical inspection or the best information the Assessor could obtain.

The Scheme to Defraud

5. From at least as early as December 31, 2006, until on or about February 19, 2009, **SANDRA BRYANT-LITTLES**, Defendant herein, devised and intended to devise a scheme and artifice to: defraud the government and people of Christian County, Missouri, and to obtain money and property by means of false and fraudulent pretenses, representations and promises.

6. It was a part of Defendant's scheme and artifice that for each year material to this Indictment, Defendant and Defendant's husband owned personal property under their own names and under the name of Poco Cala Ranch, a limited liability company (Poco Cala, LLC), which property was required to be reported annually to the Assessor for Christian County, and upon which, personal property taxes were owed to the government of Christian County.

7. It was further a part of Defendant's scheme and artifice that for each year material to this Indictment, Defendant filed personal property tax assessment lists for herself and for Poco Cala, LLC, which omitted substantial property required to be reported.

8. It was further a part of Defendant's scheme and artifice that for each year material to this Indictment, Defendant then and there well knew her husband had not filed a separate personal property tax assessment list.

9. It was further a part of Defendant's scheme and artifice that for each year material to this Indictment, Defendant, the elected Assessor for Christian County, charged with the duty to assess the value of all taxable personal property located in Christian County, did knowingly fail to discharge said duty regarding the personal property owned by Defendant, her husband, and Poco Cala, LLC.

10. It was further a part of Defendant's scheme and artifice that, based on the assessment lists filed for each year material to this Indictment, personal property taxes were assessed for property owned by Defendant, her husband, and Poco Cala, LLC, which understated the true and correct tax due and owing to the government of Christian County.

11. It was further a part of Defendant's scheme and artifice that, based upon the assessment lists filed, for each year material to this Indictment the Christian County Collector prepared and mailed personal property tax bills to Defendant which Defendant then and there well knew understated the true and correct tax due and owing to the government of Christian County for the personal property owned by Defendant, her husband, and Poco Cala, LLC.

12. It was further a part of Defendant's scheme and artifice that for each year material to this Indictment, Defendant and her husband paid personal property taxes to the government of Christian County which Defendant then and there well knew understated the true and correct tax due and owing to the government of Christian County for the personal property owned by Defendant, her husband, and Poco Cala, LLC.

13. On or about March 23, 2007, Defendant signed “Sandra Bryant Littles” on a 2007 Personal Property Assessment List affirming the following statement:

I do solemnly swear, or affirm, that the foregoing list contains a true and correct statement of all the tangible personal property, made taxable by the laws of the State of Missouri, which I owned or which I had under my charge or management on the first day of January, 2007. I further solemnly swear, or affirm, that I have not sent or taken, or caused to be sent or taken, any property out of this state to avoid taxation. So help me God.

On the 2007 Personal Property Assessment List, Defendant listed the following items as all the reportable personal property she owned/controlled: a 2005 Chevy Silverado half-ton pickup truck; a 1993 Harley 1000cc motorcycle; a 1995 16-foot Sooner stock trailer; and two (2) horses.

14. On or about December 31, 2006, Defendant signed “Poco Cala LLC” on a 2007 Personal Property Assessment List (which was dated “December 31, 2007”), affirming the following statement:

I do solemnly swear, or affirm, that the foregoing list contains a true and correct statement of all the tangible personal property, made taxable by the laws of the State of Missouri, which I owned or which I had under my charge or management on the first day of January, 2007. I further solemnly swear, or affirm, that I have not sent or taken, or caused to be sent or taken, any property out of this state to avoid taxation. So help me God.

On the 2007 Personal Property Assessment List, Defendant listed the following items as all the reportable personal property owned/controlled by Poco Cala, LLC: a 2001 Ford Ranger pickup truck; a 2002 Chevy extended cab half-ton pickup truck; under the heading “Heavy Trucks & Semi Trailers,” a “1975 International” and a “1981 International Dump”; a 1969 flat-bed trailer; a 1995 20-foot horse stock trailer, and a 1981 16-foot flat-bed trailer.

15. Defendant’s husband did not file a 2007 Personal Property Assessment List.

16. Defendant failed to report or assess personal property tax upon the following property owned by Defendant, her husband, and Poco Cala, LLC on January 1, 2007, which property was required to be reported:

- A. 1990 Low Boy utility trailer, VIN #MH901210000001719;
- B. 1993 GMC K2500 HD pickup truck, VIN #1GDGK24K3PE555680;
- C. 1995 BLVD flat-bed trailer, VIN #1B9CE2522S1155529;
- D. 1992 Cadillac Deville, VIN #1G6CD53B7N4340275; and
- E. an unknown number of cattle.

17. Between approximately October 1, 2007 and November 1, 2007, the Christian County Collector prepared tax bills for Defendant (addressed to Bryant, Sandra L., P.O. Box 257, Nixa, Missouri 65714-0257), in the amount of \$320.20, and for Poco Cala, LLC (addressed to Poco Cala LLC, 2117 Jasmine Rd., Clever, Missouri 65631-0000), in the amount of \$272.95, which amounts did not accurately reflect the true and correct personal property tax due and owing by Defendant, Defendant's husband, and Poco Cala, LLC to the government of Christian County.

18. On or about November 5, 2007, the Christian County Collector provided the 2007 personal property tax bills for Christian County residents, including the 2007 personal property tax bills addressed to Defendant and to Poco Cala, LLC, to Ozark Mailing Service, Inc., 2804 North Oak Grove Avenue, Springfield Missouri 65803 (Ozark Mailing), for mailing via the United States Postal Service.

19. Between approximately November 5, 2007 and November 6, 2007, Ozark Mailing added bar codes to the envelopes bearing the addresses of each Christian County resident to whom a personal property tax bill was to be sent, and on or about November 7, 2007, delivered those 2007 personal property tax bills, including the 2007 personal property tax bills addressed to Defendant and to Poco Cala, LLC, to the United States Postal Service, for delivery.

20. On or about January 25, 2008, Defendant signed “Sandra L. Bryant Littles” on a 2008 Personal Property Assessment List affirming the following statement:

I do solemnly swear, or affirm, that the foregoing list contains a true and correct statement of all the tangible personal property, made taxable by the laws of the State of Missouri, which I owned or which I had under my charge or management on the first day of January, 2008. I further solemnly swear, or affirm, that I have not sent or taken, or caused to be sent or taken, any property out of this state to avoid taxation. So help me God.

On the 2008 Personal Property Assessment List, Defendant listed the following items as all the reportable personal property she owned/controlled: a 2007 Chevy 4WD crew-cab half-ton pickup truck; a 1993 Harley 1200cc motorcycle; a 2003 Sundowner gooseneck trailer; and six (6) horses.

21. On or about February 26, 2008, Defendant signed “Poco Cala LLC” on a 2008 Personal Property Assessment List, affirming the following statement:

I do solemnly swear, or affirm, that the foregoing list contains a true and correct statement of all the tangible personal property, made taxable by the laws of the State of Missouri, which I owned or which I had under my charge or management on the first day of January, 2008. I further solemnly swear, or affirm, that I have not sent or taken, or caused to be sent or taken, any property out of this state to avoid taxation. So help me God.

On the 2008 Personal Property Assessment List, Defendant listed the following items as all the reportable personal property owned/controlled by Poco Cala, LLC: a 2006 Dodge one-ton pickup truck; and under the heading “Heavy Trucks & Semi Trailers,” a “1975 Intl Dump” and a “1981 Intl Dump.”

22. Defendant’s husband did not file a 2008 Personal Property Assessment List.

23. Defendant failed to report the following property owned by Defendant, her husband, and Poco Cala, LLC on January 1, 2008, which property was required to be reported:

- A. 1986 Marmon Herrington tractor, VIN #1J0CEB181G1000084;
- B. 1993 GMC K2500 HD pickup truck, VIN #1GDGK24K3PE555680;

- C. 1995 BLVD flat-bed trailer, VIN #1B9CE2522S1155529;
- D. 1992 Cadillac Deville, VIN #1G6CD53B7N4340275;
- E. 2004 Home-manufactured trailer, VIN #DRXMVB00284298MO;
- F. 1994 Volvo semi tractor, VIN #4V1WDBCF5RN678481;
- G. 1994 Merri Pot trailer, VIN #10X0X16X010X66;
- H. 2003 Chevrolet Silverado 2500LT 4WD crew cab pickup truck, VIN #1GHK23U13F190271;
- I. 2006 Exis combo horse trailer, VIN #4LAAS202465035417;
- J. 2001 Ford Ranger XLT pickup truck, VIN #1FTYR10C11PA43716;
- K. 2006 Harley-Davidson 1450cc motorcycle, VIN #1HD1FCW1X6Y667199; and
- L. approximately 100 head of cattle.

24. Between approximately October 1, 2008 and November 1, 2008, the Christian County Collector prepared tax bills for Defendant (addressed to Bryant, Sandra L., P.O. Box 257, Nixa, Missouri 65714-0257), in the amount of \$371.75, and Poco Cala, LLC (addressed to Poco Cala LLC, 2117 Jasmine Rd., Clever, Missouri 65631-0000), in the amount of \$336.06, which amounts did not accurately reflect the true and correct personal property tax due and owing by Defendant, Defendant's husband, and Poco Cala, LLC to the government of Christian County.

25. On or about November 3, 2008, the Christian County Collector provided the 2008 personal property tax bills for Christian County residents, including the 2008 personal property tax bills addressed to Defendant and to Poco Cala, LLC, to Ozark Mailing, for mailing via the United States Postal Service.

26. Between approximately November 3, 2008 and November 6, 2008, Ozark Mailing added bar codes to the envelopes bearing the address of each Christian County resident to whom

a personal property tax bill was to be sent, and between on or about November 6, 2008 and November 7, 2008, delivered those 2008 personal property tax bills, including the 2008 personal property tax bills addressed to Defendant and to Poco Cala, LLC, to the United States Postal Service, for delivery.

COUNT ONE

27. The allegations of paragraphs one through nineteen (1-19) of this Indictment are hereby re-alleged and incorporated by reference as though fully set forth herein.

28. From in or about December 31, 2006, until on or about February 19, 2009, in Christian County, in the Western District of Missouri, **SANDRA BRYANT-LITTLES**, Defendant, devised and intended to devise a scheme and artifice to defraud the government and people of Christian County, Missouri, and to obtain money and property by means of false and fraudulent pretenses, representations and promises, as is set forth in paragraphs five through nineteen (5-19) of this Indictment.

29. On or about November 7, 2007, in the Western District of Missouri, for the purpose of executing and attempting to execute the scheme and artifice to defraud and deprive, Defendant knowingly caused to be sent and delivered by mail, according to the directions thereon, the following matter: Christian County, Missouri Property Tax Statement addressed to Bryant, Sandra L., P.O. Box 257, Nixa, Missouri 65714-0257.

All in violation of Title 18, United States Code, Sections 1341 and 2.

COUNT TWO

30. The allegations of paragraphs one through nineteen (1-19) of this Indictment are hereby re-alleged and incorporated by reference as though fully set forth herein.

31. From in or about December 31, 2006, until on or about February 19, 2009, in Christian County, in the Western District of Missouri, **SANDRA BRYANT-LITTLES**,

Defendant, devised and intended to devise a scheme and artifice to defraud the government and people of Christian County, Missouri, and to obtain money and property by means of false and fraudulent pretenses, representations and promises, as is set forth in paragraphs five through nineteen (5-19) of this Indictment.

32. On or about November 7, 2007, in the Western District of Missouri, for the purpose of executing and attempting to execute the scheme and artifice to defraud and deprive, Defendant knowingly caused to be sent and delivered by mail, according to the directions thereon, the following matter: Christian County, Missouri Property Tax Statement addressed to Poco Cala LLC, 2117 Jasmine Rd., Clever, Missouri 65631-0000.

All in violation of Title 18, United States Code, Sections 1341 and 2.

COUNT THREE

33. The allegations of paragraphs one through twelve (1-12) and twenty through twenty-six (20-26) of this Indictment are hereby re-alleged and incorporated by reference as though fully set forth herein.

34. From in or about December 31, 2006, until on or about February 19, 2009, in Christian County, in the Western District of Missouri, **SANDRA BRYANT-LITTLES**, Defendant, devised and intended to devise a scheme and artifice to defraud the government and people of Christian County, Missouri, and to obtain money and property by means of false and fraudulent pretenses, representations and promises, as is set forth in paragraphs five through twelve (5-12) and twenty through twenty-six (20-26) of this Indictment.

35. Between approximately November 6, 2008 and November 7, 2008, in the Western District of Missouri, for the purpose of executing and attempting to execute the scheme and artifice to defraud and deprive, Defendant knowingly caused to be sent and delivered by mail,

according to the directions thereon, the following matter: Christian County, Missouri Property Tax Statement addressed to Bryant, Sandra L., P.O. Box 257, Nixa, Missouri 65714-0257.

All in violation of Title 18, United States Code, Sections 1341 and 2.

COUNT FOUR

36. The allegations of paragraphs one through twelve (1-12) and twenty through twenty-six (20-26) of this Indictment are hereby re-alleged and incorporated by reference as though fully set forth herein.

37. From in or about December 31, 2006, until on or about February 19, 2009, in Christian County, in the Western District of Missouri, **SANDRA BRYANT-LITTLES**, Defendant, devised and intended to devise a scheme and artifice to defraud the government and people of Christian County, Missouri, and to obtain money and property by means of false and fraudulent pretenses, representations and promises, as is set forth in paragraphs five through twelve (5-12) and twenty through twenty-six (20-26) of this Indictment.

38. Between approximately November 6, 2008 and November 7, 2008, in the Western District of Missouri, for the purpose of executing and attempting to execute the scheme and artifice to defraud and deprive, Defendant knowingly caused to be sent and delivered by mail, according to the directions thereon, the following matter: Christian County, Missouri Property Tax Statement addressed to Poco Cala LLC, 2117 Jasmine Rd., Clever, Missouri 65631-0000. All in violation of Title 18, United States Code, Sections 1341 and 2.

A TRUE BILL,

/s/

FOREPERSON OF THE GRAND JURY

/s/Steven M. Mohlhenrich

STEVEN M. MOHLHENRICH
Assistant United States Attorney

DATED: October 14, 2009