

IN THE SUPERIOR COURT OF FULTON COUNTY

STATE OF GEORGIA

**MANN'S WORLD, LLC, d.b.a.
THE RIFLEMAN,**

Petitioner,

-versus-

**GEORGIA DEPARTMENT OF REVENUE,
AND LYNETT T. RILEY, in her capacity as
State Revenue Commissioner of the State of
Georgia,**

Respondents.

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CIVIL ACTION 2017CV295395

FILE NUMBER

**EMERGENCY PETITION TO PREVENT
SALES OF SEIZED WEAPONS FOR
SATISFACTION OF SALES TAX DEFFICIENCY**

EMERGENCY PETITION FOR TEMPORARY AND PERMANENT INJUNCTION

COMES NOW MANN'S WORLD, LLC, d.b.a. THE RIFLEMAN, the Petitioner in the above styled action(hereinafter referred to as the "Petitioner") and files this Emergency Petition for a Temporary and Permanent Injunction to prevent the sale by Defendants of unique museum quality weapons with an appraised value in excess of fifty million dollars for the satisfaction of sales tax delinquencies alleged to be less than one-hundred and fifty thousand dollars. As grounds therefor Petitioner shows to the Court and avers as follows.

1.

The Defendants, Georgia Department of Revenue and Lynette T. Riley, State Revenue Commissioner have their primary offices located at 1800 Century Boulevard, Atlanta, Fulton County, Georgia and these Defendants are subject to the jurisdiction of this Court.

2.

On or about August 18, 2018 agents of the Defendants executed State Tax Executions upon the

Defendant at its place of business 7550 Hawkinsville Rd., Macon, Georgia 31216.

3.

When the agents entered the premises there were in conspicuous view and on display for sale many articles of merchandise with a value considerably in excess of four-hundred thousand dollars.
(Exhibit 1)

4.

The Agents ignored the inventory on display and unknowingly removed from Plaintiff's vault nine unique priceless museum quality weapons with a genuine value in excess of fifty-million dollars.
(See Exhibit 2 list of weapons and Exhibit 3 affidavit of Mark Mann with attached appraisal.

5.

After seizing the nine weapons the Agents gave an employee the documents contained in Exhibit 4, pages 1 – 7.

7.

Unbeknownst to Defendants, these museum quality weapons require special handling and storage in a controlled environment.¹

9.

If the State is permitted to dispose of or continue improper handling and/or storage of these priceless historic museum articles Petitioner will suffer irreparable harm.


Wherefore the court is requested to inquire into this matter and:

- a. Require Defendants to show cause why temporary and permanent injunctive relief should not be provided;
- b. Require that the weapons be appropriately packaged and stored in a climate controlled environment in such a manner that they may not be touched; and,

¹ For example Colt M16X1 was presented to and handled by President John F. Kennedy and a mere fingerprint, smudge or scratch would dramatically decrease the value of the weapon.

c. Provide such other and further relief as may seem just and proper the premises considered.

Respectfully submitted this ___ day of September, 2017.



Alexander J. Repasky
Attorney For Petitioners
Georgia Bar Number 601050

REPASKY & REPASKY
4880 Lower Roswell Rd., Ste. 207
Marietta, GA 30068
770.912.4016

Georgia Department of Revenue Confiscated Items Receipt/Property & Evidence Form

| | |
|----|--------------------------|
| 1 | Open Distilled Spirits |
| 2 | Sealed Distilled Spirits |
| 3 | Open Wine |
| 4 | Sealed Wine |
| 5 | Open Beer |
| 6 | Sealed Beer |
| 7 | Cigarettes |
| 8 | Cigars |
| 9 | Smoking Tobacco |
| 10 | Loose Tobacco |
| 11 | Keys |
| 12 | Automobile Mechanic |
| 13 | Other |

Receipt No.: _____

Case No.: _____

| | | | | |
|--|--|---|------------------------|---|
| Obtained From: BUSINESS | | Address: 7209 HAWKINSVILLE RD STE D & E | | Date/Time: 8/18/2017 10:30 AM |
| Business Name: MANN'S WORLD LLC (dba The Rifleman) | | City: MACCON | Zip: 31216 | County: BIBB |
| Officer's Name: | | Badge No.: | Officer's Name: | |
| | | | Badge No.: | |

| Item | Brand | Size | Quantity | Type Code (See Legend) | Description of Property |
|------|------------------|-------------|----------|------------------------|-------------------------|
| 1 | COLT THOMPSON M1 | 45 | 1 | 13 | SERIAL # EXP01 (25) |
| 2 | COLT AR 15 | 5.56 | 1 | 13 | SERIAL # M16X1 (30) |
| 3 | ARMALITE AR 15 | 5.56 | 1 | 13 | SERIAL # 000003 (25) |
| 4 | ARMALITE AR 15 | 5.56 | 1 | 13 | SERIAL # 000002 (25) |
| 5 | H&R M16A1 | 5.56 | 1 | 13 | SERIAL # X1 (15) |
| 6 | COLT AR 15 | 5.56X 45 | 1 | 13 | SERIAL # 1575830 (15) |
| 7 | COLT | 639 | 1 | 13 | SERIAL # 906227 (25) |

Other Items/Remarks:

Agent's Signature: _____

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| 14 | Albany | 15 | Waco |
| 16 | Albany | 16 | Waco |
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| 48 | Albany | 48 | Waco |
| 49 | Albany | 49 | Waco |
| 50 | Albany | 50 | Waco |

| Item | Date | Relinquished By | Received By | Agency/Location (See Location Codes) | Purpose of Change |
|------|------|-----------------|-------------|--------------------------------------|-------------------|
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I, _____, Badge Number _____, certify that all pending cases involving these confiscated or evidentiary items have been disposed of. Items are authorized for release, transfer or destruction as required by law or as provided by Order.

(Title) (Signature) (Date)

EXHIBIT 2
PAGE 1

Georgia Department of Revenue Confiscated Items Receipt/Property & Evidence Form

| | |
|----|--------------------------|
| 1 | Open Distilled Spirits |
| 2 | Sealed Distilled Spirits |
| 3 | Open Wine |
| 4 | Sealed Wine |
| 5 | Open Beer |
| 6 | Sealed Beer |
| 7 | Cigarettes |
| 8 | Cigars |
| 9 | Smokeless Tobacco |
| 10 | Loose Tobacco |
| 11 | Traps |
| 12 | Amusement Machines |
| 13 | Other |

Receipt No.: _____

Case No.: _____

| | | | | |
|--|--|---|----------------------|---|
| Obtained From: BUSINESS | | Address: 7209 HAWKINSVILLE RD STE D & E | | Date/Time: 8/18/2017 10:30 AM |
| Business Name: MANN'S WORLD LLC (dba The Rifleman) | | City: MACCON | Zip: 31216 | County: BIBB |
| License No./Type: | | Officer's Name: | | Badge No.: |

| Item | Brand | Size | Quantity | Type Code (See Legend) | Description of Property |
|------|------------|------|----------|---------------------------|-------------------------|
| 8 | COLT M16A2 | 5.56 | 1 | 13 | SERIAL # XM16A2 (30) |
| 9 | COLT AR 15 | 223 | 1 | 13 | SERIAL # 039751 (25) |
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Other Items/Remarks

Agent's Signature: _____

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| 14 | Education Codes |
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| Item | Date | Relinquished By | Received By | Agency/Location (See Location Codes) | Purpose of Change |
|------|------|-----------------|-------------|---|-------------------|
| | | | | | |
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| | | | | | |
| | | | | | |

I, _____, Badge Number _____, certify that all pending cases involving these confiscated or evidentiary items have been disposed of. Items are authorized for release, transfer or destruction as required by law or as provided by Order.

(Title)

(Signature)

(Date)

EXHIBIT - 2
PAGE 2

IN THE SUPERIOR COURT OF FULTON COUNTY

STATE OF GEORGIA

MANN'S WORLD LLC,
Petitioner,

-versus-

GEORGIA DEPARTMENT OF REVENUE,
Respondent.

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CIVIL ACTION
FILE NUMBER

AFFIDAVIT OF MARK MANN

Before the undersigned officer, duly authorized to administer oaths, personally appeared Mark Mann the managing member of the Plaintiff in the Emergency Petition For Interlocutory Injunction, who after being duly sworn, deposes and states as follows:

1.

My name is Mark Mann, I am a U.S citizen over the age of majority, and am mentally competent to set forth the facts contained herein.

2.

Mann's World, LLC is located and operates at 7550 Hawkinsville Rd., Macdon, GA 31216.

3.

This Affidavit is given for the purposes of litigation, and is based upon my own personal knowledge pertaining to the matters surrounding this case. I have read the Emergency Petition For Interlocutory Injunction; and the facts set forth therein are known to me to be true and correct to the best of my own personal knowledge and belief.

4.

Agents of the Georgia Department of Revenue appeared at Mann's World, LLC on August 18, 2017.

EXHIBIT 3
PAGE 1

5.

The Agent's, pursuant to a \$75,229.75 State Tax Execution seized nine unique priceless museum quality automatic weapons with a combined value in excess of ten-million dollars.

6.

There were hundreds of other items of suitable value on the premises to easily satisfy the amount claimed due by the State.

7.

I have no knowledge of who actually chose these particular priceless weapons to be seized as such decision must have been an intentional act. This will be an important aspect of this emergency petition.

8.

If in fact the Department of Revenue auctions off these priceless weapons the Petitioner will suffer irreparable harm and be deprived of property without due process of law based on the intentional conduct of selecting these priceless weapons from all other available merchandise and inventory. These agents knew or should have known that these weapons were far in excess of the value of the levy. A valid appraisal of the weapons is attached hereto.

9.

The Georgia Department of Revenue Confiscated Items Receipt/Property & Evidence Form that was provided appears to have been pre-printed prior to the arrival of the agents at the facility and was not signed.

Mark Mann

Mark Mann

Sworn and subscribed before me
This the 23 day of August, 2017

By: Scott L Paul
Notary Public
My Commission Expires 10.27.2019

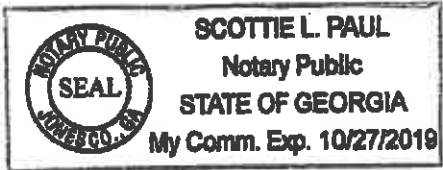


EXHIBIT 3
PAGE 2



Battlefield Sports, Incorporated in 1980, has been selling and buying firearms collections for nearly 37 years. Our background and certification program allow our personnel to look at single piece or large collections and provide owners with realistic expectations on collectability and value of their prized collection. Our value add also allows owners to insure their collections with appropriate levels of coverage to make certain, that in the event of a loss, these assets can be protected with appropriate funds to replace or provide a means of value recovery.

During the last ten years our organization has provided support for the appraisal and consequent liquidation of fourteen separate estates, assisting families with accurate and realistic values on a loved ones collections. This service allows Executor of the estate to realize maximum value from assets. Our work with families and organizations has allowed us to become a reliable appraiser and liquidator.

The following collection is in fact one of the most rare collections where we have had the opportunity to review and appraise. Most the firearms in this collection are one of a kind, in many cases having significant historical events tied to their value. Most of the firearms in this collection we would signify as "invaluable". We have reviewed the firearms and in many cases placed an appraised value that may seem far beyond the actual metal and material value of the example.

In this appraisal we examined the firearms, but most importantly verified the history and the handling of the firearm since its day of manufacture. In addition to the firearm itself, a careful consideration must be given to the history and the development of these weapons, especially paying attention to the rarity and the collectability of the example.

EXHIBIT-3
PAGE-3

Vietnam and around the world. This one significant event allowed this M16 to earn it's position in the Colt Museum until being sold.

Having rested in the Colt museum with pictures of the former president holding the gun makes this, again, a once of a kind and, in our opinion one of the most if not the most valuable firearm in this collection.

Base of the rarity and collectability of this firearm it value could be as high as fifty million

Estimated Appraised Value- \$50,000,000.00

Hotchkiss Revolving Canon 37mm

The Hotchkiss Revolving Cannon was originally designed by Benjamin Hotchkiss, an American. The revolving cannon was designed in response to the Franco-Prussian War. Hotchkiss chose to use large caliber shells in the gun unlike it's smaller brother Gatling guns, for greater anti-personnel impact. Although the Hotchkiss saw larger calibers the predominant make was 37mm, like this example .

This cannon is rated in excellent condition with fine bores. We were afforded the opportunity to see its actual operation with live ammunition. As in late 19th century examples, this particular model operated flawlessly in its demonstration.

We would appraise its value at three hundred thousand dollars.

Estimated Appraised Value- \$300,000.00

Colt XM148 40MM Grenade Launcher

This particular model of the Colt Grenade launcher is a rare prototype of the 40MM launcher originally designed by Colt to be fired as a stand alone weapon or could be mounted under the barrel of the standard M16 rifle. The XM148 was an experimental 40 mm grenade

EXHIBIT-3
PAGE 4

Colt M16A2 / M203 Weapons Platform

This package represents and exquisite example of what appears to be a new in the box M16A2 and an early M203 launcher attached. The M203 is an early example with proper mounts and the early long range and short range sight ladders that were specific to this model of M203.

As mentioned in the M16A2, the M203 appears to be unfired and is a fine example of an early launcher. Both weapons are Colt manufactured and in pristine condition suited for a true Colt collector. Highly desirable configuration and fully transferable.

Based on the condition and collectability of the pair we estimated it collector value at one million dollars.

Estimated Appraised Value- \$1,000,000.00

Armalite AR-15 (2)

These two rifles represent two of the five original prototypes of the Armalite manufactured AR-15 rifle. These prototypes are rare simply based on the fact they are the only know examples of the first five rifles that were produced to represent some of the first firearms to be used in Southeast Asia by special forces. Both examples are in superb condition and have good bores. These particular rifles are also the representative examples that were presented to both President Eisenhower and President Kennedy representing the type of firepower that our military would be using in Southeast Asia.

Simply based on the fact that these are the only two remaining examples of these original prototypes we would estimate the collector values on each firearm to be ten million dollars.

Estimated Appraised Value- \$10,000,000.00 each

*EXHIBIT 3
PAGE 5*

The unique aspect of the ACR was that the ammunition produced for the gun by Olin Corporation were produced with duplex rounds that fired two projectiles from a single cartridge.

Although this particular firearm has many replicas that are used in many popular movie sets, the originals are rare and very collectible. This particular rifle appears to have been never finally finished and is a fine example of a rifle that never got off the ground under the DOD program requirements.

It being one of a handful of this particular model of the Colt makes it extremely valuable and very collectible. We estimate it's value to one and one half million dollars.

Estimated Appraised Value- \$1,500,000.00

Colt 1918 Aircraft Vickers

This Colt Vickers, model 1918 is a new unfired version of one of the 1700 units that Colt actually produced in this firearm. It is complete with all the components necessary to have this Vickers operational as a ground gun, including cooling components, tripod etc. The gun is in excellent unfired condition with all parts matching, as originally manufactured.

This is an excellent example of a firearm that has spent most of its life as a museum display piece, looking like it just came off the production floor. A fine example for any Colt collector.

We estimate its value to be in excess of two hundred and fifty thousand dollars.

Estimated Appraised Value- \$250,000.00

Gold Plated H&R M16A1 X1

This is a fine example of a gold plated H&R M16 that was one of twelve guns that were sent out for testing in military competitive programs. The X1 was the only one that survived. As a result

*EXHIBIT-3
PAGE 6*

This is an extremely rare version of the M16 of which only three were made. Gloss black with gold accents highlighted by the Saudi Royal crest. Of the three rifles made, two were delivered to the Royal Guard and one was kept by Colt to signify its success in the delivery. This is one of a kind and is a highly collectible. The firearm is unfired and is in excellent presentation condition. It's value to the true Colt collector is truly significant in the realm of Colt collectibles.

We estimate its value at one and one half million dollars.

Estimated Appraised Value- \$1,500,000.00

Lebanese M16A1

This fine example of an M16A1 was one of the first runs for a contract for the Lebanese Army. This particular firearm was one and only one that was kept under the delivery of this contract. The firearm is in excellent condition and appears to only have been test fired at the factory prior to delivery. This firearm carries the original triangular hand guard and original features of the M16A1 platform, such as the bird cage flash hider.

This is again, a one of a kind and highly collectible for the M16 collector. We estimate it's value at one million dollars.

Estimated Appraised Value- \$1,000,000.00

Canadian LMG / C6 and C7 Versions (2)

The two firearms represented here are Colt versions of the M16 but produced in Canada under what is now known as Colt Canada, Dimeaco. After submission of the original technical drawing package the Canadians made nearly 150 design changes to the original TDP's before producing the C6, light machine gun and the C7 which was a representation of the original M16.

*EXHIBIT-3
PAGE 7*

Colt AR 15 M653

This particular Colt was manufactured to the specifications of the Army, Navy, and Air Force during the Vietnam conflict. These were among some of the first widely issued Colt carbines and were widely used by military command and observations units.

This rifle is in excellent condition and represents one of the finest examples of the M653 that anyone can find on the open market.

We estimate the collectible value of this firearm to be one million dollars.

Estimated Appraised Value- \$1,000,000.00 each

Colt Project Mars

This is a one of a kind representation of Colt's attempt to fulfill the Project Mars contract for the Israeli government. The purpose for the development of this particular firearms was to replace the renowned Uzi submachine gun. The Israeli's wanted to procure a firearms platform that would defeat body armor, unlike their primary weapons system the Uzi, and all of its various models.

This is a specially designed carbine model designed to afford the warfighter the opportunity to field a weapon that weighed the same as their Uzi but provide greater penetration.

This particular example is in excellent condition and is a highly desired model of this particular design. We estimate the value of this firearm to collectors to be one million dollars.

Estimated Appraised Value- \$1,000,000.00

*EXHIBIT-3
PAGE-8*

H&R X92 M-14

This is an excellent example of a modified M14 7.62 rifle manufactured by H&R for jungle warfare during the Vietnam conflict. This firearm is particularly rare as only a handful have survived. We were unable to find, in our research any other models that were original gorilla warfare M14s that were manufactured by H&R. It may suggest that this fine example is the only surviving firearm of its kind.

This particular example is in excellent working condition and represents a great investment value for a firearm that is not available.

We estimate the value at this H&R at one million dollars

Estimated Appraised Value- \$1,000,000.00

Colt M16A2 7.62x39 calibers (2)

These rifles are excellent versions of a rifle specifically produced by Colt for the Navy Seals. The rifle and the carbine were both manufactured in 7.62x39 enabling Seals to pick up additional ammunition in combat zones where the AK47 was the predominant weapon of choice by the enemy.

These two rifles are both prototypes, which never went into full production. As prototypes these are excellent examples of firearms that Colt or other firearms collectors will not find any where else. Rare and extremely collectible. These are the only know survivors of this manufacturing effort by Colt.

We value each of these rifles at one million dollars each.

Estimated Appraised Value- \$1,000,000.00 each

*EXHIBIT-3
PAGE-9*

This particular model is the first prototype of the final acceptance of this platform. This 203 is highly collectible as being the very first manufacture of this platform. The weapon is in excellent unfired condition and is extremely collectible.

We estimate its value at two and one half million dollars.

Estimated Appraised Value- \$2,500,000.00

Colt M16 Commando 10" Prototype

In an effort to create a better version of the Colt XM177 Colt began to manufacture a 10" commando version. This particular firearm is a prototype and upon examinations shows an improved gas system; and improved buffer and the first polymer stock versus the former collapsible metal stock.

This firearm is the first prototype and is in excellent condition, both internally and externally. It represents a truly collectible piece for the first prototype of the proposed Colt commando.

Given the excellent condition and the fact that this firearm is the first prototype of this model from Colt, we estimate the value of this firearm to be one million dollars.

Estimated Appraised Value- \$1,000,000.00

SUMMARY

This particular collection represents by far the finest collections of one of a kind Colts that we have ever seen. In many cases we find the values of these firearms to be "invaluable" as many of our estimates may be below market value. Having one of a kind firearms and devising an appraisal system is often difficult, but again, each and every one of these firearms are unique and will be highly desirable for the right collector or investor. Any of the firearms would represent not only a good buy for a purchaser but a tremendous investment opportunity.

EXHIBIT-3
PAGE-10

IN THE SUPERIOR COURT OF FULTON COUNTY
STATE OF GEORGIA

MANN'S WORLD LLC,
Petitioner,

-versus-

GEORGIA DEPARTMENT OF REVENUE,
Respondent.

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CIVIL ACTION
FILE NUMBER

VERIFICATION OF THE PETITION

Personally appeared before me, an officer duly authorized to administer oaths, Mark Mann, who states under oath that he is the managing member of Mann's World, LLC named in the above and foregoing Emergency Petition for Interlocutory Injunction and the facts contained within said Emergency Petition are true, accurate, and correct.


Mark Mann
Affiant

Sworn and subscribed before me
This the 23 day of August, 2017

By: 

Notary Public
My Commission Expires 10-27-2019

