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United States Attorney's Office  
District of Oregon

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**Josephine County Man Sentenced to Federal Prison for Illegally  
Manufacturing Marijuana and Falsifying Tax Returns**

MEDFORD, Ore.—A Josephine County, Oregon man was sentenced to federal prison Wednesday for illegally manufacturing marijuana and filing false tax returns with the IRS.

Steven Shirley, 52, was sentenced to 24 months in federal prison and five years' supervised release. He was also ordered to pay \$290,291 in restitution to the IRS and \$12,896 in restitution to the Bureau of Land Management (BLM) for damage the marijuana grows caused to the environment on BLM land.

According to court documents, beginning in 2012, Shirley began purchasing properties in Cave Junction, Oregon as president and minister of Earth Peoples Park (EPP), an Oregon nonprofit religious organization. After purchasing a property, Shirley leased the land to third parties and used profits from the lease to purchase additional properties. By 2019, Shirley, through EPP, owned or co-owned 21 properties in Josephine County, Oregon, and received at least \$400,000 per year through property leases.

"We thank the dedicated law enforcement officers for their commitment to disrupt the defendant's scheme that damaged public lands and circumvented his tax responsibilities," said Natalie Wight, U.S. Attorney for the District of Oregon.

"Mr. Shirley tried to profit from the abuse of nonprofit exemptions and illegal drug operations," said Adam Jobes, Special Agent in Charge of IRS Criminal Investigation's Seattle Field Office. "Wednesday's ruling acknowledges that he's no spiritual leader."

In September 2019, investigators from the Josephine Marijuana Enforcement Team (JMET) identified sixteen of the properties had large scale, unlicensed marijuana grows. On October 1, 2019, law enforcement executed search warrants and seized more than 15,000 marijuana plants and nine firearms and determined that a portion of BLM lands were used for these grows. Investigators learned Shirley not only employed and directed staff to illegally grow and harvest marijuana, but he also sold and delivered the marijuana. On June 14, 2021, BLM agents with the assistance of JMET executed search warrants on eleven EPP properties and discovered Shirley continued to illegally manufacture and sell marijuana on lands owned by EPP and the BLM. Agents also seized additional firearms.

As part of the investigation, IRS agents reviewed EPP's religious organization tax exempt status and Shirley's personal tax records from 2015 to 2018. They determined EPP did not qualify as a

religious organization and that Shirley used EPP as a for-profit land management company, which is a non-exempt purpose under IRS code. In addition, agents learned Shirley intentionally underreported lease income by more than \$1 million, resulting in more than \$290,000 in unpaid taxes.

On August 2, 2023, Shirley was charged by criminal information with illegally manufacturing marijuana and filing a false tax return. He pleaded guilty on March 12, 2024.

This case was investigated by the BLM, IRS Criminal Investigation, and JMET, with assistance from the IRS Tax-Exempt and Government Entities Division, Oregon State Police, Southern Oregon High-Tech Crimes Task Force, and Oregon Department of Environmental Quality. It was prosecuted by Judith R. Harper, Assistant U.S. Attorney for the District of Oregon.

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