

## **Cause # 2015-264**

### **Guadalupe County Appraisal Review Board Hearing**

#### ***Evidence submitted in writing by the Owner***

**Property ID number: 59576**

**Legal Description: ABS: 35 SUR: JOHN SOWELL 2.6580 AC.**

**Superior Allodial Unalienable Title Owner: Ronald F & Cynthia G  
Avery Revocable Living Trust**

**Address of Owner: 1933 Montclair Dr., Seguin, Texas 78155**

**Phone # of Owner: 830-372-5534**

**Place of Hearing: Guadalupe Appraisal District, 3000 N. Austin Street,  
Seguin, Texas, 78155**

**Time & Date of Hearing: 10:00 AM 07/21/2015**

#### **1. Property should not be "Taxed" or Aliened in TEXAS:**

- 1.1. I am a citizen of the State of Texas with access to all the rights acknowledged and protected by the Texas Constitution of 1876 and that lie outside the Texas Property Tax Code, not merely a "taxpayer" with certain additional and or limited rights and privileges granted by the State of Texas in said code. The state of Texas is a state in the United States of America and its founders agreed with the founders of the United States and intended that the State of Texas adhere to the principles of property that America that the founders understood and established.
- 1.2. All ad valorem property taxes in Texas are unlawfully imposed based upon a misconception of the nature of the State and its subdivisions. Presently the twisted and erroneous State law treats counties and school districts as independent sovereign entities that have authority greater than the State of Texas itself, e.g., the subdivisions can impose taxes that are forbidden to the State. The erroneous state law treats Texas subdivisions as sovereign independent entities that joined to form the State of Texas in the same way the several states formed the United States of America by Constitution. But Texas and its subdivisions cannot be compared to the 50 sovereign states and the United States of America. And hence no subdivision of the State of Texas can possibly have more power than the State itself and therefore cannot impose a tax the State cannot impose as I will demonstrate below:

- 1.3. State ad valorem property taxes were abolished in the State of Texas in 1968 with the passage a constitutional amendment (Article 8 Section 1-e): "ABOLITION OF AD VALOREM PROPERTY TAXES. No State ad valorem taxes shall be levied upon any property within this State."
- 1.4. Prior to 1968 the State of Texas imposed a State wide ad valorem property tax on essentially all property in Texas, the revenue from which went to pay for state wide functions.
- 1.5. However, the constitutional amendment 1968 does not say the State may not impose a "uniform state wide ad valorem property tax," but rather "no State ad valorem taxes shall be levied upon any property within this State."
- 1.6. The revenue raised from the present unlawful local State ad valorem property taxes continue to pay for State wide functions like public education as so stated by Article 7 Section 1 of the Texas Constitution: "SUPPORT AND MAINTENANCE OF SYSTEM OF PUBLIC FREE SCHOOLS. A general diffusion of knowledge being essential to the preservation of the liberties and rights of the people, it shall be the duty of the Legislature of the State to establish and make suitable provision for the support and maintenance of an efficient system of public free schools."
- 1.7. The Texas Education Code also states that the State of Texas is responsible for public education at §42.001(a): "It is the policy of this state that the provision of public education is a state responsibility\*\*\*" The local "independent school districts" are nothing more than State subdivisions for the execution of State wide functions with no real autonomy at all. And it is fraudulent to pretend, as they do all the time, that School Districts are independent and autonomous from the State of Texas in order to persuade people to vote for local State property taxes. The local districts should not be paying for public education in Texas.
- 1.8. All the people of Texas delegated their authority to the Legislature of the State of Texas to provide and maintain a means of teaching their neighbor's children the principles of property so that their own property would be safe no matter where they went in Texas.
- 1.9. Once this authority has been delegated and a duty vested in the State Legislature, the State cannot delegate the same back to the local areas or school districts.
- 1.10. The financial support for the construction, maintenance and provision of public education is a duty of the Legislature of the State of Texas not the local school districts.
- 1.11. The term "free schools" cannot mean they are paid for by the local county confiscation of the property of the people and the collection of an annual rent from the actual owners, but rather "free schools" must be paid for by an equal and uniform State wide tax that everyone pays that does not harm, confiscate or threaten to confiscate or convert their property.
- 1.12. The State of Texas is not a federation or union of "counties" or "subdivisions" that formed the State of Texas.

- 1.13. Subdivisions of the State of Texas such as "counties" and "school districts" were formed by the State of Texas to carry out the functions of the State of Texas and none alone have autonomous authority or jurisdiction.
- 1.14. The State of Texas created subdivisions which each alone are considered the "State of Texas" in accordance with the Texas Civil Practice and Remedy Code Title V Section 101.001(3)(A)(B)(C)(D) states: ""Governmental unit" means:(A) **this state and** all the several agencies of government **that collectively constitute the government of this state**, including other agencies bearing different designations, and all departments, bureaus, boards, commissions, offices, agencies, councils, and courts; (B) a political subdivision of this state, including any city, county, school district, junior college district, levee improvement district, drainage district, irrigation district, water improvement district, water control and improvement district, water control and preservation district, freshwater supply district, navigation district, conservation and reclamation district, soil conservation district, communication district, public health district, and river authority; (C) an emergency service organization; and (D) any other institution, agency, or organ of government the status and authority of **which are derived from the Constitution of Texas or from laws passed by the legislature under the constitution.**" (Emphasis added)
- 1.15. The Guadalupe County Appraisal District, Guadalupe County, and the Seguin Independent School District are all and each one alone considered to be a governmental unit of the State of Texas and to be the State of Texas.
- 1.16. Each Governmental unit and subdivision claims to have "Sovereign Immunity" protection of the State of Texas because they are the State of Texas under Title V Section 101 of the Texas CPRC.
- 1.17. It does not say any where in the law that the State of Texas is anything other than any of its governmental units or subdivisions.
- 1.18. A subdivision of the State cannot have a power that has been denied to the whole State.
- 1.19. The relationship of Texas subdivisions to the State of Texas is not the same as the relationship between Texas to the United States, i.e., The Governor of the State of Texas has authority to call up and fund and maintain a militia as long as he wants and command them. But the United States President may not raise a standing army and command them and fund them all at his own will. In this way Texas has authority that is denied the federal government. But Texas counties cannot have more power or authority than the State of Texas because the counties did not form Texas and are only subdivisions of the State created by the State for the execution of the authority and duties of the State of Texas.
- 1.20. The State Legislature cannot delegate an authority to any of its subdivisions which it does not have or which has been denied to it.
- 1.21. The State of Texas has been denied authority and power to levy an "ad valorem property tax" on any property in the State of Texas.

- 1.22. The property, the subject of this hearing, is located in the State of Texas and all the taxing authorities with jurisdiction over it have been created by the State of Texas and derive their power from the State of Texas and cannot have more power or authority than the State of Texas.
- 1.23. People, individuals, in the state of nature before the creation of government create private property by their investment in it of their labor or their stored labor in money.
- 1.24. People, individuals, own and possess property prior to the formation of government and laws as so stated by Frederick Bastiat in accordance with John Locke:  
"Life, liberty, and property do not exist because men have made laws. On the contrary, it was the fact that life, liberty, and property existed beforehand that caused men to make laws in the first place."<sup>1</sup>
- 1.25. People, individuals, have a God given right and authority to protect their property by force if necessary:  
"What, then, is law? It is the collective organization of the individual right to lawful defense.  
"Each of us has a natural right—from God—to defend his person, his liberty, and his property. These are the three basic requirements of life, and the preservation of any one of them is completely dependent upon the preservation of the other two. For what are our faculties but the extension of our individuality? And what is property but an extension of our faculties?  
"If every person has the right to defend—even by force—his person, his liberty, and his property, then it follows that a group of men have the right to organize and support a common force to protect these rights constantly. Thus the principle of collective right—its reason for existing, its lawfulness—is based on individual right. And the common force that protects this collective right cannot logically have any other purpose or any other mission than that for which it acts as a substitute. Thus, since an individual cannot lawfully use force against the person, liberty, or property of another individual, then the common force—for the same reason—cannot lawfully be used to destroy the person, liberty, or property of individuals or groups."<sup>2</sup>
- 1.26. Clearly this means that government cannot take the property of the people either if a tax is not paid.
- 1.27. The only reason people, individuals, form government and laws is for the protection of their individual properties. We shall see this from Locke.
- 1.28. All lawful governments are based upon the delegated authority of the people, individuals, to protect their property as shown above by Bastiat.
- 1.29. The people, individuals, do not transfer their property to the government upon its creation but rather delegate their authority, individually, to protect their property with force if necessary to the government.
- 1.30. There are three types of property (life, liberty and possessions or estate) none of which can be taxed by the State as it would alter the relationship of the State to the individual and the people. The failure to pay a life tax would result in

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<sup>1</sup> Frederick Bastiat, *The Law*, ed. Dean Russell, (The Foundation for Economic Education, Inc. Irvington-on-Hudson, New York 1950) p. 2.

<sup>2</sup> *Ibid.*

the expulsion of the person or their termination which is not lawful. The failure of a person to pay a liberty tax would result in the denial of that liberty which means the liberty never existed. The failure to pay a property tax results in the eviction of the tenant from the property meaning they never owned it in the eyes of the State.

- 1.31. No lawful State can own the property of the people and charge them an annual rent as this makes all people, individuals slaves of the State.
- 1.32. The definition of slave is "one who owns no property." The citizens of Texas under the present operating form of government do not own property of any kind as they rent their possessions from the State annually and they purchase licenses to exercise most of their liberties and they do not own their own lives under the false doctrine of "sovereign immunity" that came to Texas from the monarchs of Europe by declaration of the Supreme Court of Texas without citation of any constitutional provision, common or case law, or statute or law of any kind. The citizens of Texas are abject slaves.
- 1.33. Property tax is simply a misnomer and really constitutes a confiscation at the moment that it is levied and transfers the ownership to the State from the real owner the individual or people who create the State for the protection of their property. It is the introduction of the feudal system as we shall fully see herein.
- 1.34. The people, individuals, cannot vote to impose or levy an ad valorem property tax on their neighbors as a voting booth is not magical but simply a place where each cast their vote on matters that they each possess an authority to delegate or determine before they enter the voting booth. No one has authority to place a lien upon someone else's property securing the payment of money to the State or any subdivision thereof. Any and each individual separately may volunteer to contract with the State to pay the State or the subdivisions thereof money upon the condition that their failure to do so will result in their eviction from it forever. But no individual nor all of them collectively have authority to place such a lien on someone else's property. Therefore, it is unlawful to hold an election to impose or levy a property tax upon all the people, as none entering the voting booth has such an authority to determine for someone else. Even if everyone but me voted for a bond that would place a lien on their own property it would not apply to me. And even if they did this it could also be vacated as they don't have authority to alienate the property and make and impoverish themselves by losing their own property. We shall see why this is true.
- 1.35. Voting booths can lawfully determine who will be mayor or governor etc., as all entering the booth have equal authority to determine the issue in question as the result does not harm, convert, or threaten to harm the property of another without their permission.
- 1.36. No jurisdiction in Texas has authority to impose or levy an ad valorem property tax on the property the subject of this hearing as everyone of them are the State of Texas which has been denied the authority by both the natural law of property and lawful nations and states and by Article 8 Section 1-e of the Texas Constitution.

- 1.37. The code that the Guadalupe Appraisal District is charged to execute is entitled the "Texas Property Tax Code," which is a prima fascia contradiction, since "No State ad valorem taxes shall be levied upon any property within this State." This code should only contain the penalties to be assessed against any entity that levies an ad valorem tax on any property in Texas. Also all the laws thereof are set by the State over the Appraisal Districts. It would have made a lot more logic to have titled the code the Guadalupe County Property Tax Code and allowed only those in Guadalupe County set all the laws for its regulation. But we know that can't happen as Guadalupe County is not sovereign and autonomous but rather a subdivision of the State of Texas and considered to actually be the State of Texas.
- 1.38. The Republican Party of Texas Platform states: "We support the abolishment of property taxes, but in the interim, property taxes should be paid on the price of the property when it was initially purchased." First no one and no state had any lawful authority to institute a property tax to begin with. Second, State ad valorem property taxes are already abolished. How much clearer could the people speak in an amendment to the Texas Constitution than "No State ad valorem taxes shall be levied upon any property within this State?"
- 1.39. If the people really meant to leave counties and school districts out of that prohibition they did a very bad job of so indicating, since there are no counties or school districts that are not considered to be the State of Texas in the eyes of the law and that do not execute the State wide will and functions of the State of Texas.
- 1.40. Therefore we see there is a law that governs lawful taxation of any state or nation and that is that taxation cannot destroy the purpose of the government. Since all lawful governments are created by the people for the sole purpose of the protection of their property consisting of life, liberty and possessions, we know that it cannot be paid for or supported by a means that harms or threatens to harm the property of the individuals by conversion, taking, destroying, aliening or encumbering it in any way by any means.
- 1.41. It is an absurdity to support a government by a means that destroys the very purpose of its institution.
- 1.42. The true unlawful purpose of the confiscation (levy of property taxes) of property by the state making the people tenants on their own land and renters of their own products and tools to earn a living is to force the people to obey the will of the state and to force people off their land and out of their homes and to surrender their means of earning a living if they do not conform to the norm set by the state and the media. An example follows:
- 1.43. I operated the only true taphouse in Guadalupe County Texas that had 30 draft beers on tap, which is more than offered at the ten day festival in New Braunfels called Wurstfest and more than any bar in New Braunfels or Guadalupe County. No one could compete with me in terms of imported beer quality or quantity. Yet many of the people rejected the views of the owner and many of them said bad and untrue things about me and the business and caused a

boycott. Under a lawful government supported by lawful taxation this would not harm me as bad as I could keep the business and wait it out for the people to become more educated about the true nature of government and the principles of property written by John Locke in 1689 that regulate all lawful governments. But as it is now, I will be driven off my property simply because the people can boycott my business making me lose it because I cannot pay the state rent on improvements that I built without the aid of the government and in many instances in spite of other unlawful government imposed obstacles. And now that same government wants to more than double their rent on my property resulting in my eviction from my property.

- 1.44. Something is going to give with all these open borders and off-shore outsourcing of American jobs and racial unrest caused by the federal government and the exorbitantly expensive unlawful infinite scope of public education and the inflation of the fraudulent unconstitutional paper money. The present system is financially unsustainable. In light of the present unlawful federal military operation in Texas called "Jade Helm 15," would it not be beneficial to the citizens and real owners of the property to keep their unconstitutional unlawful "property taxes" or State Rent low until there is a cessation of ad valorem property taxes?
- 1.45. Value of the property, the subject of this hearing, should therefore be set at zero for the purposes of calculating unlawful State ad valorem property taxes in support of the State subdivision of Guadalupe County the State subdivision of the Seguin School District.

## **2. Response to Attorney Dylan Wood:**

- 2.1. "Mr. Avery makes the circular argument that since the state constitution now forbids "the State" from levying a property tax, and, that since taxing units are political subdivisions of the state, and are therefore considered "the State" for some purposes, that they cannot levy a property tax. This argument takes one sentence of our lengthy Constitution completely out of context in an attempt to avoid paying his fair share of the burden of taxes and completely ignores the other, more relevant sections of the Constitution."
- 2.2. Mr. Wood misnames my sound and proven deduction a "circular argument." There is nothing circular about my proven linear deduction. An example of a circular argument is: Property Taxation is lawful because of Article 7 Section 3-e and Article 7 Section 3-e cannot be contradictory to Article 8 Section 1-e because we should all pay our fair share of Property Taxes. I think it is clear to all who is employing a circular argument.
- 2.3. The statement and proof that if the State is forbidden to levy an ad valorem property tax on any property in Texas, then it clearly follows that none of its subdivisions can have authority to do what the state cannot do. The proof that all sub-divisions of the state are considered the state in law and logic is also not a circular argument. If company A is the unity of b, c, and d and each part is considered to be company A and company A has no authority to spy on its

employees, then it follows deductively that b, c, and d cannot spy on its employees.

2.4. Mr. Wood asserts the very notion that I have proven to be erroneous. He says, "since taxing units are political subdivisions of the state, and are therefore considered "the State" for some purposes, that they cannot levy a property tax." I would like for him to prove what purpose any sub-division of the State of Texas holds that is not derived from the purpose of the "state." As I have shown, there is no definition of the state that is not considered all or any one of its sub-divisions acting under the authority of the State of Texas. No sub-division is a sovereign independent unit with purposes or authority derived from something other than the State of Texas. His statement implies that some but not all of the functions of a state sub-division are purposes of the state. He can't prove his implication.

2.4.1. Mr. Wood attempts to harm my integrity by suggesting that my motive in challenging the jurisdictional authority of the State and its sub-divisions to levy an ad valorem property tax on any property in Texas is merely because I want to avoid paying my fair share like all the other slaves: "This argument takes one sentence of our lengthy Constitution completely out of context in an attempt to avoid paying his fair share of the burden of taxes and completely ignores the other, more relevant sections of the Constitution."

2.4.2. My argument uses numerous other provisions of the Constitution to show that the State and the courts are completely confused about how to apply Article 8 Section 1-e without producing contradictions and violations of other constitutional provisions. And yes our constitution is lengthy to the intended point of confusing the people beyond their ability to deal with the mess much of which is contradictory not to mention the maze of case law rules of judicial precedent that has unlawfully voided the entire Article 1 Bill of Rights.

2.5. "As it should be readily apparent, Mr. Avery's argument is specious."

2.5.1. I think Mr. Wood's claim that my argument is specious is ludicrous in light of the continual litigation before the Supreme Court of Texas for the last 40 plus years over the meaning of Article 8 Section 1-e and its application. And the judicial dilemma grows directly from what I have shown herein. Yet when I have tried to use the courts to correct the dilemma the court has dismissed my lawful claims long before the merits of the case are heard based upon inapplicable rules of judicial precedent such as the so-called "Unique Injury Rule."

2.5.2. The Supreme Court of Texas has indicated (careful not to legislate from the bench) that ad valorem property taxation is not the way to pay for public education as it always ends up a statewide property tax becoming equal and uniform across the state of Texas.

2.5.3. But if they are not equal and uniform across the state they are in violation of Article 8 Section 1(a): "Taxation shall be equal and uniform." It makes

sense right to have equal and uniform taxes across the state. Why should one part of the state have more or less tax than another?

- 2.5.4. And it is the duty of this Appraisal District to make property taxes equal and uniform. But, if you do, they will constitute a statewide ad valorem property tax in violation of Article 8 Section 1-e.
- 2.5.5. But it will be said that taxes should only be equal and uniform in the district not statewide. The same question of fairness arises: Why should some areas of the state pay more or less property tax than others for the same kind of property? This would be unfair to Texans statewide.
- 2.5.6. In fact how is it fair that deals are made by taxing authorities that waive ad valorem property taxes for large corporations that move into the tax district? What fairness theory is applied to that? Why should I pay when a large corporation doesn't? There is nothing equal, uniform or fair about ad valorem property taxes.
- 2.5.7. Another observation that truly represents a specious argument is given by the Supreme Court of Texas regarding the misapplication of Article 8 Section 1-e and sub-divisions. They have ruled that when the school districts across Texas begin to charge the maximum cap rate set by the state to insure equity in school districts that the tax violates Article 8 Section 1-e and has become a statewide ad valorem property tax. The Court has said that when the local school district loses discretion in setting the tax rate to achieve the state educational mandates that they are in violation of Article 8 Section 1-e. Why worry about tax rate discretion when the districts are nothing more than arms of the state for the execution of state education policy and have no real discretion to start with? Therefore, the result of the Supreme Court rulings all the school districts across Texas must provide a equal education opportunity for all students across Texas while maintaining an unequal ad valorem property tax! That's what I call SPECIOUS and LUDICROUS! It's time to laugh and roll on the floor. But even after ruling that the ad valorem property taxes to support Maintenance and Operations of public schools is unconstitutional they continue to permit this crime to go on knowing it is unfair to all students and all citizens of the State of Texas.
- 2.5.8. The Courts are in a complete quandary over how to apply Article 8 Section 1-e without producing numerous contradictions and violations of other laws. This is what I call specious!
- 2.5.9. What I have proposed regarding Article 8 Section 1-e results in the removal of all contradictions of the law and the nullification and voiding of all other ad valorem property tax laws.
- 2.6. Your attorney Mr. Wood, has mislead the Appraisal Review Board into thinking that I have already tried some of this material in a court of law. He even recites holdings and rulings that were never reached in any of my District Court proceedings:

"While not specifically brought up in his protest, Mr. Avery has previously attempted and failed to have the school district's property tax forbidden on the basis that a district court in Austin has found the school finance system unconstitutional, at least partially on the basis that it created a statewide property tax."

2.7. It's no secret that all ad valorem property taxes for the support of maintenance and operations of the public school system have been found to be unconstitutional by the Supreme Court of Texas in 2005 and no one has been able to prove they have been constitutional since then. But he also attempts to make the ARB believe that my suit brought in 2006 failed on its merits. It did not fail on its merits. It was simply dismissed, as most cases are these days, on bogus inapplicable grounds. The court said that I failed to show a "unique injury" separate from all my peers in order to maintain my complaint that I had been injured by the taking of money without a law in violation of the Texas Constitution. The Unique Injury rule of judicial precedent says that I must have shown I was injured in a different way than all the others who were injured by the violation. This means if the legislature passes a law that requires the left hand of every man be amputated at the wrist then no one could sue the state unless they had their left hand amputated at the elbow. Is that judicious thinking in a civilized state? This is a con job if ever there was one!

2.8. It's now time to review the recent history provided to us by Mr. Wood concerning the abolition of a statewide property tax:

"The State of Texas had a statewide property tax from at least the Constitution of 1876 until 1979. The language of Sec. 1-e of the Texas Constitution now reads "No State ad valorem taxes shall be levied upon any property within this State." Tex. Const. art VIII, § 1-e. However, when this section was added after a vote of the people in Senate Joint Resolution 32, 60th Legislative Session (1968), it read:

"Sec. 1-e. ABOLITION OF AD VALOREM PROPERTY TAXES. 1. *From and after December 31, 1978*, no State ad valorem taxes shall be levied upon any property within this State for State purposes except the tax levied by Article VII, Section 17, for certain institutions of higher learning." Tex. Const. art. VIII, § 1-e, (emphasis added).

"Here the will of the people in 1968 was to abolish a statewide property tax ten years in the future. With that vote, the people decided to remove a statewide property tax from the power of the Legislature. It did not, however, remove the property tax altogether. On the contrary, all property is subject to taxation unless exempt by law:

"Sec. 1. (a) Taxation shall be equal and uniform.

"(b) *All real property and tangible personal property in this State*, unless exempt as required or permitted by this Constitution, whether owned by natural persons or corporations, other than municipal, *shall be taxed in proportion to its value*, which shall be ascertained as may be provided by law." Tex. Const. art. VIII, § 1 (emphasis added)."

"While the Constitution forbids a statewide property tax, it specifically allows the Legislature to enact laws for taxation related to counties, cities, school districts and other special districts. Tex. Const. art VIII, § 9 (county and city taxes); Tex. Const. art VII, § 3 (school district taxes); Tex. Const. art IX, § 4 (hospital districts); and Tex. Const. art XVI, § 59 (municipal utility districts)."

2.8.1. No doubt this is all true. But I also claim that just because the history and intent of the drafters of the constitutional proposition may be true, does not mean that the result of what they passed does not invalidate and come into

contradiction with other provisions of the Constitution and other statutes of Texas.

- 2.8.2. I also maintain that those who drafted the constitutional proposition and provision did not understand the nature of the government of Texas and what constituted the State and what constituted a State Tax otherwise the proposition and provision would have looked and sounded much different.
- 2.8.3. I further maintain that this so-called "abolition of a statewide ad valorem property tax" was a scam perpetrated on the people of Texas because the legislature was not able to raise all the money they wanted by the statewide property tax. They saw the advantage of having all communities competing with one another as a better way to confiscate the property of the people and convert it to eternal rents with the police power of the state to borrow more money for fat cats to live on.
- 2.8.4. A statewide ad valorem tax that continually went up unites the entire state population together to effectively resist the unlawful confiscation and rental rates (ad valorem property tax) so it made a lot more sense to diffuse the process among thousands of districts so the people would never unite against it and the rates and valuations could grow ever higher. And, in fact, the people would cry out for them and demand more of them to make their town look better compared to their neighboring town and those who lived on them could become wealthier than ever.
- 2.8.5. Further, this tactic to scam the people of Texas would explain the totally deceptive language used in the Article 8 Section 1-e provision. If we restate accurately what the courts and your lawyer are advocating we have a very different provision:

**ABOLITION OF AD VALOREM TAXES THAT ARE LEVIED STATEWIDE AT THE SAME RATE:** No State sub-division shall levy an ad valorem property tax on all the property of Texas at the same rate, and no group of districts may levy an ad valorem property tax on most all the property of Texas with the same or similar rate.

- 2.8.6. The immediately above is an accurate re-statement or summary of the latest Texas Supreme Court cases regarding the meaning and application of Article 8 Section 1-e. We can plainly see most people would have been only mildly interested in passing such a lame and clumsy piece of legislation.
- 2.8.7. The real present wording of Article 8 Section 1-e is much more appealing to the unsuspecting citizens: "ABOLITION OF AD VALOREM PROPERTY TAXES: No State ad valorem taxes shall be levied upon any property within this State." But as we can plainly see this wording has an entirely different meaning than what the intent of it was and how it has been interpreted since passed.
- 2.8.8. And it is also clear from the litigation history since passage of Article 8 Section 1-e that the school districts across Texas have no idea of what it means to this day and they cannot be in compliance with it at any time known to them and no one can know if they are paying an unconstitutional ad valorem property tax unless they constantly monitor every district of

every kind over the entire State of Texas to determine their ad valorem property tax rates. Nothing so complicated should ever be considered judicious law based upon sound principles discernable to the common people.

2.9. "No one particularly likes paying property taxes, but unless and until the people decide that they want no more services from their local governments, or until we find a different way of paying for those services, the property tax is what we have and we must all pay our fair share."

2.9.1. Mr. Wood asserts that "no one particularly likes paying property taxes" and I maintain there is a real good reason for that. The levy of an ad valorem property tax transforms the real owner into a false tenant subject to the rental demands of a false owner. The real owners become tenants in their own homes and businesses who own nothing that cannot be taken away from them for not paying an annual rental. An ad valorem property tax is anti-government and contradictory to the very purpose of the institution and constitution of lawful government any where in the world.

2.9.2. Mr. Wood implies that those who don't like becoming a tenant instead of an owner of their property don't want government services as if there is no way to pay for government services outside of property confiscation and demanding rent which destroys the very purpose of lawful government.

2.9.3. He gives us two choices, the majority of the state can vote to receive no more government services or we can find another way of paying for those services. Well I prefer the second option but as all can plainly see there is great opposition to the people owning their property once again for the sake of government services that don't protect your property for which they were instituted.

2.9.4. Then he has the audacity to insinuate that because I don't want to remain a tenant on my own property and pay the state eternal rent for that which they cannot own and did not purchase, that I am unwilling to pay my fair share. Since when is being a slave on state property paying extortion money to remain in your home and on your land and in business considered something worthy to be shared among the slaves fairly. Just what is a fair share of slavery? Would not any share in slavery be unfair?

### **3. The Declaration of Independence Proves That People Cannot Transfer Their Property to Government Upon its Creation or any other time in its Support:**

3.1. I am writing this on the 4th of July and think it most appropriate at this time to review a history a little deeper than provided by your lawyer, Mr. Wood. Now it is time to consider more fundamental law from a deeper history which would be most judicious on this well celebrated national holiday. Thomas Jefferson wrote the Declaration of Independence and we find that "property taxes," a euphemism for that retched social system of feudal tenures, were not part of the American

system the founders proclaimed in 1776 and established in 1781 and constituted in 1789. Let us hear it from superior authority:

"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable rights, that among these are life, liberty and the pursuit of happiness. That to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed. That whenever any form of government becomes destructive of these ends, it is the right of the people to alter or to abolish it, and to institute new government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their safety and happiness."

- 3.2. Something that is not alienable is not transferable to another, or to government, because this is what Jefferson was talking about in the Declaration. He was not talking about the ability of a person to sell his land or property to someone else or even to government to build a school or something. He was rather speaking about the inability of a person to transfer their property over to the state upon the creation of government or for its support. Therefore, something that is unalienable cannot be transferred to the state without the direct agreement of the owner.
- 3.3. The argument made by some is Ad valorem property taxes are justified when a majority of the people in a local area vote to impose or levy them on all the property of the citizens. Bonds are paid back by ad valorem property taxes that are secured by a government lien placed on all the property in the bond district or area if a majority of local residents vote to approve them. But this is not possible as the each voter only has authority to decide the issue related to their own property not someone else's property. Voting booths are for determining the will of the majority not creating an authority the voters do not possess. A voting booth cannot create authority in any number of voters to place a lien on my property that can be filed and used to evict me from my property unless I pay the government some money. Each voter may privately contract with the government regarding their own property but not anyone else's. The selection of a mayor or commissioner etc. determines the will of the people but does not encumber anyone's property without their own personal permission.
- 3.4. Jefferson mentions three unalienable rights in his declaration: life, liberty and the pursuit of happiness. Now we all know what life is and we should know that individuals do not transfer their life to government when forming it or in the process of supporting it. We should know equally well that individuals do not transfer their liberties government upon its creation or anytime during its support. The state cannot lien, or own, or possess the lives or liberties of the individual citizens in order to make them pay taxes on their life or liberties. Therefore, the government cannot deny any citizen their life or banish them if they do not pay a life or residency tax. Likewise, the government cannot deny any citizen any of their liberties merely because they do not pay the government money to exercise them. A travel tax cannot be levied upon any citizen as they have a liberty to travel and move about without harassment or payment of money to the government.

3.5. But now we turn to the "pursuit of happiness" which is a little more vague to the modern man today due to the failure of public education. But when we consult the source of Jefferson's ideas contained in the declaration we find out quickly what it is. Jefferson regarded Locke as one of the two main sources of the ideas of human liberty in America:

"Thomas Jefferson regarded John Locke and Algernon Sidney as the two leading sources for the American understanding of the principles of political liberty and the rights of humanity."<sup>3</sup>

3.6. Locke determined the sole purpose of lawful government to be the defense of the property of each citizen consisting of their life, liberty and possessions or estate:

"If man in the state of nature be so free, as has been said; if he be absolute lord of his own person and possessions, equal to the greatest, and subject to no body, why will he part with his freedom? why will he give up this empire, and subject himself to the dominion and controul of any other power? To which it is obvious to answer, that though in the state of nature he hath such a right, yet the enjoyment of it is very uncertain, and constantly exposed to the invasion of others: for all being kings as much as he, every man his equal, and the greater part no strict observers of equity and justice, the enjoyment of the property he has in this state is very unsafe, very unsecure. This makes him willing to quit a condition, which, however free, is full of fears and continual dangers: and it is not without reason, that he seeks out, and is willing to join in society with others, who are already united, or have a mind to unite, **for the mutual preservation of their lives, liberties and estates, which I call by the general name, property.**

**"The great and chief end, therefore, of men's uniting into commonwealths, and putting themselves under government, is the preservation of their property.** To which in the state of nature there are many things wanting."<sup>4</sup> (Emphasis added)

3.7. We then see that Jefferson had really modified the term "estates" to be the "pursuit of happiness." Therefore, it is natural to conclude that the pursuit of happiness is the pursuit of and protection of a personal estate or possessions which cannot be alienated or transferred to a government without their personal permission. Therefore, the government cannot lien the property or estates of individual citizens for the payment of money to create or maintain government even if a majority of citizens vote to do so.

3.8. Now it is Samuel Adams, the Father of the America Revolution, that makes it clear to us that without unalienable property consisting of life, liberty, and possessions or property we cannot be happy and are in the condition of slavery. Samuel Adams says that it is the greatest of absurdities that men would give up their essential natural rights or even the means of preserving them upon entering society because the very purpose of society is to preserve those natural rights. Obviously we cannot preserve our life and liberty if we do not have property to sustain them with meaning a home, a business, tools, plows and guns, etc., that

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<sup>3</sup> Algernon Sidney *Discourses Concerning Government* ed. Thomas G. West (Liberty Fund, Inc. 8335 Allison Pointe Trail, Suite 300, Indianapolis, Indiana 46250-1687) xv.

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"From the Minutes of the Board of Visitors, University of Virginia," March 4, 1825, in Thomas Jefferson, *Writings* (New York: Library of America, 1984) 479.

<sup>4</sup> John Locke: *Two Treatises of Government*, ed., Peter Laslett, (Cambridge University Press, 40 West 20th Street, New York, NY 10011-4211, USA) p.p. 350, 351.

cannot be aliened and taken from us unless we pay money, taxes, to the government:

“In short, it is the greatest absurdity to suppose it in the power of one, or any number of men, at the entering into society, to renounce their essential natural rights, or the means of preserving those rights; when the grand end of civil government, from the very nature of its institution, is for the support, protection, and defense of those very rights; the principal of which, as is before observed, are Life, Liberty, and Property. If men, through fear, fraud, or mistake, should in terms renounce or give up any essential natural right, the eternal law of reason and the grand end of society would absolutely vacate such renunciation. The right to freedom being the gift of God Almighty, it is not in the power of man to alienate this gift and voluntarily become a slave.”<sup>5</sup>

3.9. We can see that Samuel Adams agreed fully with Thomas Jefferson that all the property of the people in the United States consisting of their life, liberty and possessions were not alienable. The people could not alien them or transfer them or encumber them even if done voluntarily as that would make them slaves owning no property, which is a power not in the people to delegate to another, including government. It is clear that man cannot make himself a slave or give up his property consisting of life, liberty or estate or possessions to government.

3.10. It is obvious that Samuel Adams perceived of possessions such as land, home, business, and goods, etc., as unalienable property just like life and liberty. He saw those types of property as also unalienable and he thought them to be the means to preserve the other two essential natural rights of life and liberty. Therefore, those types of property are obviously not taxable because no lien can be laid upon it as security for non-payment of money or a tax. What would the state or government lien for the non-payment of an ad valorem property tax? The tax is not a lawful tax. It is not and never can be equal and uniform. It violates the very fundamental purpose of lawful government.

3.11. Samuel Adams addresses the very essence of this meeting we are having today. Why are we having this meeting today? It is because over our 200 year history the people have been deceived into thinking that their property consisting of their life, liberty and possessions are alienable by the state. We in Texas today have lost our lives to "absolute sovereign immunity," as well as our right to travel in our automobiles (now requiring a license) and we have lost our possessions to the state for which we now pay an annual feudal fee or rent to occupy, possess or use. But what did Samuel Adams say about that condition when it arises? He said that even if I, Ronald F. Avery, has renounced his essential right to own my property through fear, fraud or mistake, that this renunciation should be immediately vacated by the eternal law of reason and the grand end and purpose of society. That is to say that this Appraisal Review Board should agree with me and refuse to assess the value of my properties and decline to report any of my property as taxable by the state or any of its subdivisions. It also means that the District State Court should also do the same if the Appraisal Review Board

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<sup>5</sup> Samuel Adams, *The Christian History of the Constitution of the United States of America - Christian Self-Government* ed., Verna M. Hall, (The Foundation for American Christian Education Box 27035, San Francisco, California 94127) p. 367.

refuses to protect my property by maintaining a lien upon my property which is clearly and irrefutably unalienable by any government.

3.12. I hereby request that the Appraisal Review Board vacate all renunciations of my essential natural rights to unalienable property and those renunciations made by any of the previous owners of my unalienable property.

3.13. I also hereby request that the District State Court also vacate all renunciations of my essential natural rights to unalienable property and those renunciations made by any of the previous owners of my unalienable property.

3.14. I hereby declare that my estate and each possession of it including land, home, business, tools, inventory, etc. are unalienable and not taxable by the State of Texas or any other government according to Thomas Jefferson, Samuel Adams and the founders of America.

#### **4. Thomas Jefferson Showed That Americans Own Their Property Which Cannot Be Seized or Alienated and Rented back To Them By Their Government or Any Other:**

4.1. Just in case you did not understand the meaning of the Declaration of Independence and what impact that had on the lawful means of creating and maintaining government regarding ad valorem property taxes, the following will totally enlighten you. Thomas Jefferson also wrote a history of the rights of Englishmen, first in Europe and then all Americans, to hold property without payment of "taxes" or rents to their king, their state or federal government or anyone else or any other government:

"That we shall at this time also **take notice of an error in the nature of our land holdings, which crept in at a very early period of our settlement.** The introduction of the feudal tenures into the kingdom of England, though antient, is well enough understood to set this matter in a proper light. In the earlier ages of the Saxon settlement feudal holdings were certainly altogether unknown; and very few, if any, had been introduced at the time of the Norman conquest. **Our Saxon ancestors held their lands, as they did their personal property, in absolute dominion, disencumbered with any superior, answering nearly to the nature of those possessions which the feudalists term allodial.** William, the Norman, first introduced that system generally. The lands which had belonged to those who fell in the battle of Hastings, and in the subsequent insurrections of his reign, formed a considerable proportion of the lands of the whole kingdom. These he granted out, subject to feudal duties, as did he also those of a great number of his new subjects, who, by persuasions or threats, were induced to surrender them for that purpose. **But still much was left in the hands of his Saxon subjects; held of no superior, and not subject to feudal conditions.** These, therefore, by express laws, enacted to render uniform the system of military defense, were made liable to the same military duties as if they had been feuds; and the Norman lawyers soon found means to saddle them also with all the other feudal burthens. But still they had not been surrendered to the king, they were not derived from his grant, and therefore they were not holden of him. A general principle, indeed, was introduced, that "all lands in England were held either mediately or immediately of the crown," but this was borrowed from those holdings, which were truly feudal, and only applied to others for the purposes of illustration. **Feudal holdings were therefore but exceptions out of the Saxon laws of possession, under which all lands were held in absolute right. These, therefore, still form the basis, or ground-work, of the common law, to prevail wheresoever the exceptions have**

**not taken place. America was not conquered by William the Norman, nor its lands surrendered to him, or any of his successors. Possessions there are undoubtedly of the allodial nature.** Our ancestors, however, who migrated hither, were farmers, not lawyers. **The fictitious principle that all lands belong originally to the king, they were early persuaded to believe real;** and accordingly took grants of their own lands from the crown. **And while the crown continued to grant for small sums, and on reasonable rents; there was no inducement to arrest the error,** and lay it open to public view. **But his majesty has lately taken on him to advance the terms of purchase, and of holding to the double of what they were;** by which means the acquisition of lands being rendered difficult, the population of our country is likely to be checked. **It is time, therefore, for us to lay this matter before his majesty, and to declare that he has no right to grant lands of himself.** From the nature and purpose of civil institutions, all the lands within the limits which any particular society has circumscribed around itself are assumed by that society, and subject to their allotment only. This may be done by themselves, assembled collectively, or by their legislature, to whom they may have delegated sovereign authority; and if they are allotted in neither of these ways, each individual of the society may appropriate to himself such lands as he finds vacant, and occupancy will give him title."<sup>6</sup> (Emphasis added)

- 4.2. We are a bit unfamiliar with some of the terms that Jefferson used and some have been perverted over the years in order to deceive the American people, as he pointed out, began to happen even from the beginning regarding property that Americans owned. Jefferson uses the word *real* in its original and actual meaning, i.e., Royal. Real is a Spanish word meaning Royal. Today the word is used to describe a form of estate or property that is immobile or stationary, e.g., land. But the original meaning of Real Estate was Royal Property belonging to the monarch or lord.
- 4.3. This new meaning of real, as stationary, helps maintain the deception over the people that they are "owners" of the "lease" of Royal land for which they owe their "fair share" of "taxes" or annual rent to possess. The notion that rent or "tax" is an obligation that must be paid by the serf/tenant to the state/lord to maintain possession of the real property is a fraudulent deception of the America people. Obviously, the deception creates the idea of ownership as nothing more than tenancy based upon performance of something or serfdom. This condition was once called feudalism and was first established by a lord or monarch who would grant land to a vassal or soldier who as long as he worked the land and gave a part of its produce to the lord and defended the lord's whole domain, he could remain on the land.<sup>7</sup> And it is this system that Jefferson says did not cover all of England, where many remained in possession of allodial title and paid nothing to anyone. And this is also the system that Jefferson says never had any place or justification of any kind in the American states.
- 4.4. Jefferson uses the term *allodial*, rarely used today, which means: "Free; not holden of any lord or superior; owned without obligation of vassalage or fealty; the opposite of feudal."<sup>8</sup> When used with land it means true ownership. But now the state of Texas claims, some how, to be the allodial title holder of all land in

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<sup>6</sup> Thomas Jefferson, *A Summary View of the Rights of British America* ([http://avalon.law.yale.edu/18th\\_century/jeffsumm.asp](http://avalon.law.yale.edu/18th_century/jeffsumm.asp))

<sup>7</sup> Black's Law Dictionary, Sixth Edition, p. 621, Summarized from definition of *Feudal system*

<sup>8</sup> Black's Law Dictionary, Sixth Edition, p. 76

Texas rather than each individual person holding allodial title over their own land and possessions. But there is no way that the State of Texas could have obtained such a title over the individuals of the State of Texas in the United States. We should not have surfs and feudalism in any state of the Union and therefore none of the states can claim allodial title over the land requiring the people to pay eternal rent to the states to use it.

- 4.5. It is also clear that the allodial type of title is the nature of all titles to all land in America that Jefferson and the founders created. Jefferson made it clear that no form of the feudal system was lawfully imposed upon the people in England or in British America and it follows that none of their ancestors, as citizens of the various states of the union, can be shackled with any such a system contrary to sound political science that Jefferson and the founders knew and established in all of the United States of America. It is this very system of allodial title held by each citizen on all their property, that cannot be alienated or transferred in the creation of government or for its lawful support, that we celebrate on July 4th every year. But we don't have such a lawful system any more and we can only celebrate the 4th of July by returning to it without delay.
- 4.6. Jefferson also used the term *feudal tenures* in his history which means: "The tenures of real estate under the feudal system, such as knight-service, socage, villenage, etc."<sup>9</sup> A tenure of feudal law was: "The mode or system of holding lands or tenements in subordination to some superior which, in feudal ages, was the leading characteristic of real property. Tenure is the direct result of feudalism, which separated the *dominium directum* (the dominion of the soil), which is placed mediately or immediately in the crown, from the *dominion utile* (the possessory title), the right to the use and profits in the soil, designated by the term "seisin," which is the highest interest a subject can acquire."<sup>10</sup> But we are not "subjects" of the crown nor of the state of Texas. That is to say we are not the servants of the state. We are free people who have created the state for the protection of our life, liberty and possessions. We the people do not exist to protect the state but the state exists to protect each individual citizen of the state and their estates. The state is the servant of every free man holding allodial unalienable title to all their property for which they cannot pay any other to possess, including the state.
- 4.7. The only difference between a slave and serf was that the slave was kept directly as property of his master while the serf was kept indirectly by the land by his lord. A serf was "In the feudal polity, a class of persons whose social condition was servile, and who were bound to labor and perform onerous duties at the will of their lords. They differed from slaves only in that they were bound to their native soil, instead of being the absolute property of a master."<sup>11</sup>
- 4.8. But it is worse than that because John Locke showed that the very definition of slave is a person who owns no property. There is no such creature as a free man

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<sup>9</sup> Ibid p. 622

<sup>10</sup> Ibid p. 1470

<sup>11</sup> Ibid p. 1367

without property. Property consists of life, liberty and possessions. If a man has no right, allodial, unalienable title to his life, liberty and possessions then he is without doubt a slave. All citizens in Texas today are state slaves as they have no allodial, unalienable property rights under the powers presumed and assumed by the state of Texas under false doctrines or sovereign immunity to harm without judicial recourse unless waived, and the sale of licenses to exercise rights, and the taxation of all forms of property, stationary or otherwise.

- 4.9. But in truth, each citizen of the state of Texas has much more than a mere right in the use and profits of the soil or land but possesses the land as a lord and king. And the people all being kings and lords all being equal in America and Texas created the state for the protection of the property of each citizen. This is what Jefferson describes in his Declaration of Independence and in his Summary of the Rights of British America. So who is this lawyer who says otherwise?
- 4.10. It is clear that any form of the feudal vassal tenancy and tenures, including the payment of an annual "tax" or money to any other, including the state, does not apply to any people or citizens in any state of the Union that Thomas Jefferson created along with his fellows. Annual property tax is a feudal relationship of vassal/user to superior/owner. This relationship does not apply to Americans because they are all equal lords holding unalienable allodial titles who have created their government for the protection of each of their properties.
- 4.11. Under the present deception, people in Texas no longer buy and sell property, they buy and sell leases on state real or royal state property. Today we are told by the lawyers that the state holds superior allodial title and the people are feudal tenants on state land and must pay annually to possess their own property. Texas therefore is claiming an allodial title to land that they hold and charge us for. This falsehood is imposed on the people of Texas with less authority than the Kings and lords of England had over their own people in England. Let's not forget that John Locke, Thomas Jefferson and Samuel Adams proved that the sole end and purpose of all lawful government is the protection of the property of each individual citizen held in allodial and unalienable title and that it is the greatest absurdity that men create government for the protection of their allodial, unalienable titles and then transfer all your property to the government to do so. The means of support for such a government would be the destruction of the government immediately upon placing into operation. And even if the citizens of Texas were stupid enough to build such a government they would have a right to vacate that stupid portion immediately and have their allodial titles recognized once again by their government:
- 4.12. We can see that Samuel Adams agreed fully with Thomas Jefferson that all the property of the people in the United States consisting of their life, liberty and possessions were not alienable. They could not alien them or transfer them or encumber them even if done voluntarily as that would make them slaves owning no property. It is obvious that Samuel Adams included "Property," which would include his land, home, business, and goods, etc., in his list of unalienable essential natural rights. This then is obviously not taxable because no lien can be placed upon it as security for non-payment of any tax. What would the state lien

for the non-payment of an ad valorem property tax? The tax is not a lawful tax as it liens unalienable property. It also is not and never can be equal and uniform which is another requirement of all state taxes in Texas.

- 4.13. Please note what caused Thomas Jefferson to call attention to the mistake that was made in early America concerning farmers holding land called Real Estate or Royal Property. He said the farmers were not lawyers and were did not want to spend time in court fighting crafty lawyers and merely went along with the erroneous idea that the king owned all the land and rent should be paid for the use of it because of the nuisance of correcting it rather than easily paying a small price for the land to the king's governor and a small rent every year.
- 4.14. Please take note of what caused Jefferson to lay this error before the monarch for correction. The king doubled the price and the rents. As a result of the king not correcting this matter the founders and farmers got together to correct the situation and show the truth of the matter resulting in the American Revolution. And now your esteemed lawyer, Mr. Wood, says I don't want to pay my "fair share" of vassal fealty and rent to the State of Texas, which my own forefathers created for the protection of the property of themselves and their posterity. Texas does not own and cannot alien my property or the property of any other citizen of Texas for non payment of any "tax." Because the Appraisal District has raised the value of my property in their eyes as much as 450% in one instance that I too must put this error before them and the State of Texas. I don't owe ad valorem property tax on any property in question as I own it with an allodial superior title and the State of Texas cannot alienate it in order to charge me a rent to use, occupy or possess any of it.
- 4.15. And here we are today under a similar deception in which the average person knows almost nothing about lawful government or the principles of property that regulate all aspects of government. They also know virtually nothing about lawful taxation and what ad valorem property tax really is. They don't know that the State of Texas considers all citizens to be slaves of the state and the state does not recognize that any citizen owns anything at all.
- 4.16. But the State of Texas is in error and so are all their lawyers and judges that are trained only to process and regulate the slaves and grant them slave privileges while denying them their constitutional and natural rights. This must stop and stop now. People own their property and create lawful government for the protection of that property and they cannot pay for that government protection by alienating or transferring their property to the government as that would be an irrational contradictory absurdity as so well shown by Samuel Adams, the Father of the American Revolution!
- 4.17. John Adams also agrees with Thomas Jefferson and Samuel Adams regarding the true nature of our allodial titles to all our property which cannot be alienated in order to secure payment of money or taxes to any government. All these men agree as to what was won for all the states of the union in 1776-1789.
- 4.18. John Adams made it clear that it was not only the thirst for religious liberty that drove people to America and made them secure her independence

from the rest of the world but the feudal system as well. These two evils were hated by early Americans as that which had enslaved them for centuries in the dark ages:

" Ignorance and inconsideration are the two great causes of the ruin of mankind.

"By what causes it was brought to pass, that the people in the middle ages became more intelligent in general, would not, perhaps, be possible in these days to discover. But the fact is certain; and wherever a general knowledge and sensibility have prevailed among the people, arbitrary government and every kind of oppression have lessened and disappeared in proportion.

"Man has certainly an exalted soul; and the same principle in human nature, — that aspiring, noble principle founded in benevolence, and cherished by knowledge; I mean the love of power, which has been so often the cause of slavery, — has, whenever freedom has existed, been the cause of freedom. If it is this principle that has always prompted the princes and nobles of the earth, by every species of fraud and violence to shake off all the limitations of their power, it is the same that has always stimulated the common people to aspire at independency, and to endeavor at confining the power of the great within the limits of equity and reason.

"The poor people, it is true, have been much less successful than the great. They have seldom found either leisure or opportunity to form a union and exert their strength; ignorant as they were of arts and letters, they have seldom been able to frame and support a regular opposition. This, however, has been known by the great to be the temper of mankind; and they have accordingly labored, in all ages, to wrest from the populace, as they are contemptuously called, the knowledge of their rights and wrongs, and the power to assert the former or redress the latter. I say RIGHTS, for such they have, undoubtedly, antecedent to all earthly government, — Rights, that cannot be repealed or restrained by human laws — Rights, derived from the great Legislator of the universe.

"Since the promulgation of Christianity, **the two greatest systems of tyranny that have sprung from this original, are the canon and the feudal law.** The desire of dominion, that great principle by which we have attempted to account for so much good and so much evil, is, when properly restrained, a very useful and noble movement in the human mind. But when such restraints are taken off, it becomes an encroaching, grasping, restless, and ungovernable power. **Numberless have been the systems of iniquity contrived by the great for the gratification of this passion in themselves; but in none of them were they ever more successful than in the invention and establishment of the canon and the feudal law.**

"By the former of these, the most refined, sublime, extensive, and astonishing constitution of policy that ever was conceived by the mind of man was framed by the Romish clergy for the aggrandizement of their own order. All the epithets I have here given to the Romish policy are just, and will be allowed to be so when it is considered, that they even persuaded mankind to believe, faithfully and undoubtingly, that God Almighty had entrusted them with the keys of heaven, whose gates they might open and close at pleasure; with a power of dispensation over all the rules and obligations of morality; with authority to license all sorts of sins and crimes; with a power of deposing princes and absolving subjects from allegiance; with a power of procuring or withholding the rain of heaven and the beams of the sun; with the management of earthquakes, pestilence, and famine; nay, with the mysterious, awful, incomprehensible power of creating out of bread and wine the flesh and blood of God himself. All these opinions they were enabled to spread and rivet among the people by reducing their minds to a state of sordid ignorance and staring timidity, and by infusing into them a religious horror of letters and knowledge. Thus was human nature chained fast for ages in a cruel, shameful, and deplorable servitude to him, and his subordinate tyrants, who, it was foretold, would exalt himself above all that was called God, and that was worshipped.

"In the latter we find another system, similar in many respects to the former; which, **although it was originally formed, perhaps, for the necessary defense of a barbarous people against the inroads and invasions of her neighboring nations, yet for the same purposes of tyranny, cruelty, and lust, which had dictated the canon law, it was soon adopted by almost all the**

**princes of Europe, and wrought into the constitutions of their government.** It was originally a code of laws for a vast army in a perpetual encampment. The general was invested with the sovereign propriety of all the lands within the territory. Of him, as his servants and vassals, the first rank of his great officers held the lands; and in the same manner the other subordinate officers held of them; and all ranks and degrees held their lands by a variety of duties and services, all tending to bind the chains the faster on every order of mankind. In this manner the common people were held together in herds and clans in a state of servile dependence on their lords, bound, even by the tenure of their lands, to follow them, whenever they commanded, to their wars, and in a state of total ignorance of every thing divine and human, excepting the use of arms and the culture of their lands.

**"But another event still more calamitous to human liberty, was a wicked confederacy between the two systems of tyranny above described. It seems to have been even stipulated between them, that the temporal grandees should contribute every thing in their power to maintain the ascendancy of the priesthood, and that the spiritual grandees in their turn, should employ their ascendancy over the consciences of the people, in impressing on their minds a blind, implicit obedience to civil magistracy.**

"Thus, as long as this confederacy lasted, and the people were held in ignorance, liberty, and with her, knowledge and virtue too, seem to have deserted the earth, and one age of darkness succeeded another, **till God in his benign providence raised up the champions who began and conducted the Reformation. From the time of the Reformation to the first settlement of America, knowledge gradually spread in Europe, but especially in England; and in proportion as that increased and spread among the people, ecclesiastical and civil tyranny, which I use as synonymous expressions for the canon and feudal laws, seem to have lost their strength and weight.** The people grew more and more sensible of the wrong that was done them by these systems, more and more impatient under it, and determined at all hazards to rid themselves of it; till at last, under the execrable race of the Stuarts, the struggle between the people and the confederacy aforesaid of temporal and spiritual tyranny, became formidable, violent, and bloody.

**"It was this great struggle that peopled America. It was not religion alone, as is commonly supposed; but it was a love of universal liberty, and a hatred, a dread, a horror, of the infernal confederacy before described, that projected, conducted, and accomplished the settlement of America.**

"It was a resolution formed by a sensible people, — I mean the Puritans, — almost in despair. They had become intelligent in general, and many of them learned. For this fact, I have the testimony of Archbishop King himself, who observed of that people, that they were more intelligent and better read than even the members of the church, whom he censures warmly for that reason. This people had been so vexed and tortured by the powers of those days, for no other crime than their knowledge and their freedom of inquiry and examination, and they had so much reason to despair of deliverance from those miseries on that side the ocean, that they at last resolved to fly to the wilderness for refuge from the temporal and spiritual principalities and powers, and plagues and scourges of their native country.

**"After their arrival here, they began their settlement, and formed their plan, both of ecclesiastical and civil government, in direct opposition to the canon and the feudal systems.<sup>12</sup>**

4.19. It should be abundantly clear that America was founded on and established for the prevention of the spiritual control of the people by a church or

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<sup>12</sup> John Adams, A Dissertation on the Canon and Feudal Law (The passage of the Stamp Act in 1765 provoked a response from Adams and in August of that year he anonymously contributed four articles to the Boston Gazette (republished in The London Chronicle in 1768 as True Sentiments of America, also known as A Dissertation on the Canon and Feudal Law).

religious order and the control of the property of the people and their use of it by civil government and to prevent the combination of these two systems.

- 4.20. The only way to prevent civil government from controlling the people by their property was to educate the people about what really constitutes lawful government and who owns the property in a lawful government. People have power antecedent to the formation of government and that is their ownership of life, liberty and possessions. As John Locke clearly showed, property exists prior to the creation of government and civil laws and people do not transfer their property to government upon its creation or any time after that for its support. Therefore, the property of the people cannot be aliened or rented back to them or taken from them for non-payment of money or any sort of "tax."

## **5. Value is over market value:**

- 5.1. Given the likelihood that the Guadalupe County Appraisal Review Board will not do the right thing and refuse to determine the value of my properties as taxable for want of jurisdiction and authority of any kind, they will likely want something else that is not as lawful or legal in order to maintain their corrupt duties of the Feudal State of Texas. Hence, I will struggle and stumble around like the multitude in the quagmire of inaccurate unequal and non-uniform estimates and comparisons of property belonging to others, the real value of which is immeasurable, to find some abstract value that the State subdivisions can use to calculate an unlawful un-American abolished State ad valorem property tax in violation of Texas Constitution Article 8 Section 1(a) and Section 1-e.
- 5.2. Beginning with the definition of market value cooked up by real estate agents and lawyers: "Definition of Market Value: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he or she considers his or her own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale."<sup>13</sup>
- 5.3. In Addition: Various factors can have an effect on the fair market value of real estate, including the uses to which the property has been adapted and the demand for similar property.

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<sup>13</sup> Certified Appraiser Network

- 5.4. Market value is completely artificial as no one can own property and no one can sell property or act as they do own property, as they can only buy and sell their lease of the property from the State of Texas. The seller is always under undue stimulus to sell their lease in fear of losing the property (unalienable, ha, ha) to tax lien foreclosure and the buyer is always under undue stimulus to buy the lease of only properties that can produce high incomes to pay unlawful ad valorem property taxes.
- 5.5. Let's just jump in there and say some stuff:
- 5.6. The subject property is not large enough for mechanized farming.
- 5.7. The subject property is not suitable for any use, including residential, that would be disturbed by T-38 trainer jets and T-6 turbo prop jet trainers taking off and landing directly over the center of the property at an altitude of only a hundred feet or so.
- 5.8. The owner is constructing a home on the property for his own family at the present. But that is not something the general public would be interested in as Ander Heights subdivision had multiple homes built on two parcels of land just to the east of the subject property which were bought by the Air Force. The Air Force then demolished all the homes built in that subdivision. The people could not tolerate the jet noise in Ander Heights and those properties were not in the direct flight path as the subject property.
- 5.9. But once again value of property to those other than the owner is not a matter that is able to be determined with any amount of accuracy in reality that would conform to the law in Texas under Article 8 Section 1(a).
- 5.10. This is one of the other major reasons that ad valorem property taxes are harmful to the people and unlawful. Standards are applied to property to raise and lower the value of property that artificially reduce its worth to those who might otherwise be more interested in the property and to artificially raise the value of the property to make it more difficult for the owner to keep and possess their own property and develop it well and sustain their lives upon.
- 5.11. Ad valorem property tax is the confiscation of property by the state for the purpose of forcing production on it that conforms to the will of the State instead of the real owning individuals.
- 5.12. The Republican Party of Texas Platform for 2014 page 28 says: "We in the Republican Party of Texas believe in the principals of constitutionally limited government based on Federalist principles. To this end we encourage our elected officials at all levels of government to work to reverse the current trend of expanding government and the growing tax and debt burdens this places on we the people. We believe the most equitable system of taxation is one based on consumption, and wish to see reforms towards that end at all levels of government, furthermore, we believe that the borrower truly is a slave to the lender, and so long as we continue to increase our tax and debt burdens we will never be a truly free people. Towards these ends, we support the following: Reformation of the current systems of taxation at all levels of government;

federal, state and local. Examples of these reforms include the following: \*\*\*  
**We support the abolishment of property taxes, but in the interim, property taxes should be paid on the price of the property when it was initially purchased.**" (Emphasis added)

- 5.13. A consumption tax is a lawful tax unlike "property tax" or property confiscation and rental back to the owner, as it does not harm or take the property belonging to the individual paying it.
- 5.14. Using the meek Republican logic above, the Owner asserts that the only clear indication of "market value," if such exists at all, to the Owner is what the Owner paid for it. That amount is \$12,000.

## **6. Value is unequal compared with other properties:**

- 6.1. It is impossible that the value of property in the possession of one man is the same or equal to the value of the same property in another man's possession. Because one man has more access to credit to develop a property than another cannot be the determination of the actual value of the property. The vision for the development of the property cannot be the same for each man. Some see little use and others see great use. There really is no such thing as an equal value of property that is set to all men and that is why ad valorem property tax cannot be equal and uniform as required by Texas Constitution Article 8 Section 1(a).
- 6.2. But once again knowing that the Guadalupe County Appraisal Review Board will not refuse to determine the value of my properties and declare their want of jurisdiction and authority to appraise it or tax it, I will struggle and stumble around like the multitude in the quagmire of inaccurate unequal and non-uniform estimates and comparisons of property belonging to others, the real value of which is immeasurable, to find some abstract value that the State subdivisions can use to calculate an unlawful un-American abolished State ad valorem property tax in violation of Texas Constitution Article 8 Section 1(a) and Section 1-e.
- 6.3. The property adjacent and to the east of subject property is an undeveloped 16.4 acre tract in the flight line of the Randolph Brooks auxiliary landing field belonging to the Air Force with its land value for 2015 set at \$164,219 or \$10,113 per acre. (re: **EXHIBIT A**)
- 6.4. The property adjacent and to the west of subject property is a 1.8 acre tract with a an occupied home built upon it with a septic system and power etc., with the land valued at \$19,737 or \$10,965 per acre. (re: **EXHIBIT B**)
- 6.5. The subject property is an undeveloped 2.658 acre tract directly in the flight line of the Randolph Brooks auxiliary field that has a 200 amp power drop on it and a drilled well that is not in working order and missing the storage tank and other parts and is otherwise not developed. The land value is set at \$61,847 or \$23,268 per acre.
- 6.6. The land value of the subject property is 2.3 times higher than the Air Force property and 2.1 times higher than the property with a home on it to the west.

- 6.7. Given all this mindless mumbo jumbo, one could easily say that it makes sense to set the unknowable value by dividing the present arbitrary unknown Appraisal District value by 2.2.
- 6.8. The subject land, as it sits presently, can be considered to be of the same type as the two properties on either side of it.
- 6.9. The land across Tiemann Road from the subject land is a 158.89 acre tract with an agricultural or Farm Products exemption, presently growing corn, and with an appraised value of \$8,757.
- 6.10. The value of the subject land to some unknown and unknowable entity, if it could be determined based upon merely the evidence given above instead of the immeasurable worth of all property to those only who own it, would therefore be  $61,847 \div 2.2 = \$28,112$ .
- 6.11. The value of the subject property to the State would be zero as the State does not and cannot develop all the property of the State and hence only evicts the tenants in favor of another tenant who has a better potential of producing revenue and paying higher rents to the State.
- 6.12. Therefore, given that this is the only alternative I will likely be allowed instead of a lawful government funded by lawful taxation, I request that my property be valued at \$28,112 in lieu of having no ad valorem State property taxes or State Rent levied on my unalienable land I hold by allodial title in Texas a state of the United States of America.
- 6.13. See **Exhibit A** attached hereto as evidence to support the unequal value of the subject property with its immediately adjacent properties.

## **7. Appraised Value Jump:**

- 7.1. The Appraised value jump of the subject property from 2014 to 2015 was 157% or \$39,313 to \$61,847. It is obvious that the property was also over valued from at least 2010 forward. Therefore, this percentage jump is a meaningless figure since the subject property has been over valued for at least five years. The real percentage jump would be from what it should be today as requested below to what it is appraised at presently or  $\$61,847 \div \$20,056$  or 308%.

## **8. Appraised Value Requested by Owner:**

- 8.1. Based upon the principles of property that regulate all aspects of lawful government from its creation, limits of authority, means of funding, and conditions of its dissolution, established by John Locke in his Second Treatise of Government 1689 upon which all our federal and state constitutions are based according to Thomas Jefferson, the value of subject property should be set at zero for the purposes of calculating an annual State rent or unlawful ad valorem property tax.
- 8.2. The Appraised Value this year (2015) is \$61,847.00 (re: **EXHIBIT C**)
- 8.3. The Appraised Value last year in 2014 was \$39,313

- 8.4. The Market Value of the subject property to the Owner is \$12,000.
- 8.5. The Equal Value of the subject property is \$28,112.
- 8.6. The balance or average of the two immediately above would be \$20,056.
- 8.7. In anticipation that the Guadalupe County Appraisal Review Board will not refuse to determine the value as they don't have authority or jurisdiction or reduce the value of the subject property to zero so that no unlawful State ad valorem property tax will be levied on subject property, the **Owner requests the value of subject property be set at \$20,056.**
- 8.8. Owner further requests that all of you at the Guadalupe County Appraisal District quite performing anti-government, anti-American, unlawful jobs for the State of Texas and seek lawful employment doing work that does not harm, threaten to harm, encumber, lien and take the property of others.

9. *Summary:*

- 9.1. It is not important to show how ad valorem property taxes came about in Texas and to show some kind of flaw in the process at the time to prove it unlawful and unenforceable. It is only important to show that it should never have come about in Texas and regardless of how it developed, the means could not have overcome the unlawfulness of it and that there are no, and can be no, sufficient means by which it could have arisen to make it lawfully binding on any property or any citizen of Texas.
- 9.2. I have also shown that where ever ad valorem property tax exist it should be vacated because it is based upon the renunciation of a means to protect their other essential natural rights. Ad valorem property tax should be vacated because the people cannot alien their property to the state and become tenants on their own land. They do not have authority to make themselves tenants and slaves and therefore the state cannot obtain such an authority over them to take their property and charge them a rent on their own land and homes and businesses.
- 9.3. I have done that task well beyond that required to prove that ad valorem property taxes in Texas are unlawful and illegal and cannot belong to a state of the United States of America. I have used the highest authorities that will ever exist in Western Civilization and the United States of America and they are unimpeachable and irrefutable.
- 9.4. No one can prove that ad valorem property taxes are lawful in any state in the United States of America. All they can show is that where this false feudal doctrine exists in operation in the states that it was brought upon the people by well planned and organized deception just as Jefferson showed in Early America.
- 9.5. Let's celebrate this Independence month of July by ending this Dark and Middle Age practice and enter into the light of lawful government which is that people own their property and make government for their protection only, just as Article 1 Section 2 says:

"All political power is inherent in the people, and all free governments are founded on their authority, and instituted for their benefit. The faith of the people of Texas stands pledged to the

preservation of a republican form of government, and, subject to this limitation only, they have at all times the inalienable right to alter, reform or abolish their government in such manner as they may think expedient."