

Ronald F. Avery
1933 Montclair
Seguin, Texas 78155
830-372-5534

January 30, 2015

Tavie Murphy
Tax Assessor-Collector
Guadalupe County Tax Office
307 W. Court
Seguin, Texas 78155

Dear Mrs. Murphy,

I know you look forward to hearing from me each year when I complain of the annual plundering of our property. So here it is again:

Please find herewith a check for unlawful ad valorem property taxes some of which have been ruled unconstitutional over and over again by the Texas Supreme Court. I pay under protest against all ad valorem property taxes as they are unconstitutional in violation of Article 8 Section 1-e of the Texas Constitution.

I especially protest the \$1.04 portion of the Seguin ISD taxes which were once again ruled unconstitutional as of February 5, 2013 by Judge Dietz who was affirmed by the Texas Supreme Court in November of 2005 for the same unconstitutional ad valorem property tax.

I believe that the local County Tax Assessor-Collector has some fiduciary duty to their constituents to inform them of what taxes are unconstitutional and which are not rather than continually year after year assess and collect unconstitutional ad valorem property taxes.

I have provided a summary of my unlawful property taxes below and protest them all along with my payment in fear of no longer being able to occupy the property the state has seized from me by unconstitutional ad valorem property taxes. The gray lines have been ruled unconstitutional for many years by the Texas Supreme Court:

Avery Ronald F & Cynthia G. Revocable Living Trust R28173 at 2681 Tiemann RD			
Taxing Unit	Tax Rate	Taxable	Tax Amount
Guadalupe County	0.3361	39,313	\$132.13
Lateral Roads	0.058	39,313	\$22.80
Seguin ISD M&O	1.04	39,313	\$408.86
Seguin ISD I&S	0.275	39,313	\$108.11
Total:			\$671.90
Percentage continually unconstitutional			60.85%

Avery Ronald F R21824 at Moses Baker 1.6 AC			
Taxing Unit	Tax Rate	Taxable	Tax Amount

Guadalupe County	0.3361	29,865	\$100.38
Lateral Roads	0.058	29,865	\$17.32
Seguin ISD M&O	1.04	29,865	\$310.60
Seguin ISD I&S	0.275	29,865	\$82.13
Total:			\$510.42
Percentage continually unconstitutional			60.85%

Avery Ronald F R21823 at Moses Baker 3.74 AC

Taxing Unit	Tax Rate	Taxable	Tax Amount
Guadalupe County	0.3361	251,711	\$846.00
Lateral Roads	0.058	251,711	\$145.99
Seguin ISD M&O	1.04	251,711	\$2,617.79
Seguin ISD I&S	0.275	251,711	\$692.21
Total:			\$4,301.99
Percentage continually unconstitutional			60.85%

Avery Ronald F & Cynthia G. Revocable Living Trust R4961 1933 Montclair

Taxing Unit	Tax Rate	Taxable	Tax Amount
City of Seguin	0.5244	200,349	\$1,050.63
Guadalupe County	0.3361	200,349	\$673.37
Lateral Roads	0.058	200,349	\$116.20
Seguin ISD M&O	1.04	190,349	\$1,979.63
Seguin ISD I&S	0.275	190,349	\$523.46
Total:			\$4,343.29
Percentage continually unconstitutional			45.58%

Grand total paid	\$9,827.61
Grand total paid Unconstitutional	\$5,316.88
Total percentage Unconstitutional	54.10%

Now most people think that the reason these ad valorem property taxes for Maintenance and Operations (M&O) of free public schools do not harm the people but are only unfair to some students and their parents because it deprives them of an equivalent education with those richer districts. While that is true, it is not the worst nor whole harm it causes all citizens of Texas:

- Public education cannot be made equal by a tax that is not equal nor can such a tax be divided equally between all students. It is impossible to make ad valorem property taxes equal. And this is essentially what the Supreme Court of Texas has been saying for 44 + years. But the Legislature never fixes it and the Districts keep charging it.
- The Interest and Sinking Fund raised by each Independent School District with an ad valorem property tax causes all the school districts to compete with each other in the construction of school facilities. This causes a continual growth of inequality and the ratcheting of expenses upward.
- The ad valorem property tax raised by independent school districts takes the authority and responsibility for public education away from the state where the people placed it (Article 7 Section 1 of the Texas Constitution and where it is

acknowledged in the Texas Education Code at §42.001(a)) and places it with each of the 1200 plus districts.

- The use of the ad valorem property tax by each school district also alters the form and purpose of our state from a free market republic to a socialist fascist state where private banks and the government seize all the property and charge the people rent and provide bankers with risk free borrowers. You can see the comparison of the two kinds of funding and ownership of property required by the Texas State Constitution in the four page flyer included herein. You can also find it on line at <http://sueit.org/means-of-funding.pdf>
- The exercise of this power to impose an ad valorem property tax by independent school districts also gives more authority to the districts than the state itself possesses. This is illogical. A state that is forbidden the power to impose an ad valorem property tax on any property in its state, cannot permit nor grant its subdivisions power to impose the same tax. No one can delegate to another more power than they possess.
- The sole purpose of the State of Texas and for Free Public Education, according to Article 7 Section 1, is the protection of the lives, liberties and properties of the people. It is an absurdity that we the people of Texas lose our property in order to learn how to protect it! What could be more damaging to the people of Texas than that?

All these things damage every person in Texas, therefore, these taxes are not just bad for a few under privileged kids but for all citizens of which I am one.

Regardless of these crimes being committed and the means of correcting them being blocked by the courts, please find herein a check for **\$9,827.61** herewith which is presently 54.1% unconstitutional as determined by the Texas Supreme Court.

I pay these damaging unconstitutional taxes along with the other unlawful taxes under protest and duress in fear of losing possession of my property already unconstitutionally confiscated from me in the process of forcing me to pay the state a rent in order to teach our citizens how to protect our properties we have lost in the process.

Sincerely,

Ronald F. Avery