

CAUSE NO. _____

Ronald F. Avery	*	In the District Court
	*	
vs.	*	Guadalupe County, Texas
	*	
Guadalupe County	*	25th District
Appraisal District	*	

Plaintiff's Original Petition for Review

Pursuant to Sec. 42.21 of the Texas Property Tax Code, Ronald F. Avery brings his appeal against the Appraisal District of Guadalupe County, Texas.

1. Identity of Parties

The Petitioner, Ronald F. Avery, presently resides at 1933 Montclair Drive, Seguin, Texas, 78155.

The Respondent, Guadalupe County Appraisal District (GCAD), may be served on the Chief Appraiser or any other officer or employee of the Appraisal District present at the appraisal office during office hours at 3000 N. Austin Street, Seguin, Texas, 78155.

2. Petitioner's Request for Jury Trial

The Petitioner, requests a trial by jury.

3. All Precedent Conditions Have Occurred

To the best of Petitioner's knowledge, all conditions precedent to the filing of this suit in District Court have occurred and Petitioner has taken all prerequisite action. Petitioner has filed this suit within 60 days of his receipt of the Appraisal Review Board's Order.

4. Requests for Disclosure

Pursuant to Texas Rule of Civil Procedure (TRCP) 194 Petitioner requests the following disclosures:

- a. The legal theory and supporting documentation of the Respondent's defense, namely, any proof that the State of Texas owns the property of the Petitioner upon which it has a right to charge the Petitioner an annual rent to occupy, possess and use the subject properties, also known as "ad valorem property taxes;"
- b. The legal theory and any supporting documentation of the Respondent's defense showing any lawful operation by which the Petitioner has lost their property to

the State his Forefathers created for his benefit and for the making of his property secure from all including his own government;

- c. The names of any experts, living or dead, upon which the Respondent will produce that would exceed the witness and testimony of Thomas Jefferson, Samuel Adams, John Adams, and John Locke and Frederick Bastiat made a part of this petition;
- d. All documents upon which the Respondent will rely upon to show that the Petitioner does not own their property but only rents it from the State upon the rental terms meticulously, yet still arbitrarily, set by local State representatives (GCAD) upon which, if not paid, the true owner, Petitioner, is evicted and his property leased to another tenant.

5. Grounds for Protest at First ARB Hearing

The Petitioner appeared before the Guadalupe Appraisal Review Board (ARB) twice (July 21, 2015 and October 14, 2015). In the first hearing the Petitioner based his protest on the following six grounds (Exhibit A):

- a. his property was Over Market Value;
- b. his property was Unequal compared to other properties;
- c. his property should not be taxed in the jurisdiction of Texas;
- d. his property should not be taxed in this appraisal district or in one or more taxing units;
- e. the Texas Constitution, including Article 8 Section 1-e; Article 8 Section 1(a) and other provisions of it and other laws;
- f. and principles including the unlawfulness of ad valorem property taxes, or the feudal system, in America according to the Founders, part of the nine statements of Fact he provided in the Notice of Protest (Step 4).

6. First Order Issued by ARB

On July 22, 2015, a Notice of Final Order was signed by the Chairman of the Appraisal Review Board on all three properties (Exhibit B). The ARB made rulings and altered the values of the subject properties under a and b of the Petitioner's 6 protests. The ARB also made a ruling rejecting a part of the Petitioner's fifth ground concerning an application of Constitutional law. The ARB ruled:

"Appraisal Review Board rejects the appeal to the Texas Constitution as a viable cause for appeal of appraised value,"

The Petitioner's reference to certain provisions of the Texas Constitution was part of his fifth ground (e) for appeal before the ARB and this District Court.

7. Grounds for Second ARB Hearing

Petitioner complained to the GCAD that the ARB had not ruled on all the Petitioner's protest points (Exhibit C) and the GCAD scheduled a second hearing on the grounds they did not rule upon earlier. This second hearing also included the same ground relating to the Texas Constitution and other laws (Exhibit D). These grounds for the second hearing were:

- a. his property should not be taxed in the jurisdiction of Texas;
- b. his property should not be taxed in this appraisal district or in one or more taxing units;
- c. the Texas Constitution, including Article 8 Section 1-e; Article 8 Section 1(a) and other provisions of it and other laws;
- d. and principles including the unlawfulness of ad valorem property taxes, or the feudal system, in America according to the Founders, part of the nine statements of Fact he provided in the Notice of Protest (Step 4).

The second hearing did not include the values that the ARB established and the Petitioner is not complaining of those values except by general perception that the subject properties should not be "assessed," "rendered," "taxed" or rented to the Petitioner/Owner for any amount regardless of who determines the amount or the means of determination.

8. Second Order Issued by the ARB

On October 16, 2015, the Chairman of the ARB signed an Order (Exhibit E) Determining Protest regarding three of the Petitioner's four grounds for protest namely, "Property should be taxed in the taxing unit of Texas; Property should not be taxed in this appraisal district or in one of more taxing units; The unlawfulness of ad valorem property tax in America according to the Founders." The ARB made the following ruling on all three properties the subject of this Petition:

"Land is located in Guadalupe County; Taxing entities reflected on record are correct; The Texas Constitution and Texas Tax Code allow the Guadalupe Appraisal District to appraise the property and the taxing entities are entitled to tax the property."

9. Petitioner Adopts His Evidence From both ARB Hearings

Petitioner is aware that this appeal to the District Court is to be tried de novo and may include new evidence and assertions made by Petitioner as long as the basic protest was made before the Appraisal District Order. However, the Petitioner also adopts herein all his material and evidence submitted at both ARB Hearings in support of this appeal except for anything related to the

determined "value" of his properties. The Petitioner presented and filed extensive documentation at both ARB hearings showing compelling, conclusive, and irrefutable evidence that "ad valorem property tax" is not a valid form of taxation in any state of the United States of America as all property belongs to the people by superior allodial title which cannot be alienated by any form of government that the people or anyone else create. Also the Petitioner showed that even if the State did confiscate the property of the people and establish a feudal system like "ad valorem property tax," that the courts should and must immediately vacate such unlawful laws and statutes at any time anyone wanted out from under it, as it is not in the power or authority of one or more men to alienate their own property or the property of another to the state in order to form or support the state.

10. Property Should not be "Taxed" in the Taxing Unit of Texas

The State of Texas is no doubt a taxing unit and the Petitioner protested that this taxing unit of Texas, as one of the Several States of the United States of America and founded for the same reasons and upon the same understandings of human liberty, could not alien the property of the Petitioner and charge him a rent to occupy and use. The Petitioner presented and submitted compelling, conclusive and irrefutable evidence at the hearings that "ad valorem property tax" was a feudal system wherein the government (lords, barons, monarchs, democratic republics, etc.) owns all the property including the people and may rent every form of property back to their vassal subjects. The Petitioner also showed in the same evidence that the United States of America and all states thereof were formed for only two purposes, namely, to escape from religious persecution and to escape the feudal system. The three branches of government, the laws, the police and the military powers of the states and their union were formed to secure religious freedom and superior allodial title to the property of the individual citizens, consisting of their lands, homes, goods, tools, and businesses, etc.

11. Property Should not be Taxed in this Appraisal District or in One or More Taxing Units of Texas

Contrary to popular belief, the so-called independent school districts and counties are not separate autonomous governments that have come together to form a federation or republic known as the State of Texas. Even the Supreme Court has applied this misunderstanding of the nature of the State of Texas, as Petitioner will show shortly. Counties and districts of every sort are merely subdivisions of one State of Texas and every subdivision draws its purpose and authority from the State of Texas. It then follows that an appraisal district and a school district and a county cannot impose a tax or do something that is forbidden to the State of Texas.

Therefore, upon showing the unlawfulness of the feudal "ad valorem property tax" system for the State of Texas, it follows that none of the subdivisions of the State of Texas may impose such an unlawful system.

12. The Unlawfulness of "Ad Valorem Property Taxes" in America According to the Founders

The Appraisal District's legal consultant for Petitioner's hearings asserted that the only way Petitioner could support his protest was to show that the subject property was not in Texas or not in the County of Guadalupe or not in one of the taxing units within Guadalupe County. He could perceive of the importance of *situs* when it came to the purpose, authority and jurisdiction of the State of Texas over its subdivisions. But no one rebutted Petitioner's assertion of the same nature that the State of Texas, as one of the states of the United States, may not institute a system that is contrary to the very purpose and reason for the establishment of the United States of America.

13. Thomas Jefferson in the Declaration of Independence says Property of People is Unalienable

Thomas Jefferson wrote the Declaration of Independence basing most of it upon the principles of property explained by John Locke in his Second Treatise of Government published 87 years earlier and well known by all the Founders. The following is a quote from the Declaration of Independence:

"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."

As Petitioner said at the first hearing, something that is not alienable is not transferable to another, or to government. Jefferson was not talking about the ability of a person to willingly 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 and the inability of the government to obtain a lien on the property of a person without their direct individual permission, i.e., government cannot be the origin of a lien on property of the individual for the creation or support of government. Therefore, something that is unalienable cannot be transferred to the state without the direct agreement of the individual owner." Elections cannot create a government lien on the property of an individual who does not want to transfer their property to the state to be used as collateral for

any purpose including loans to build roads and schools etc. Their property is unalienable without their direct individual permission.

14. Jefferson Exposes the Deception & Error of Property Taxes in America

In case it is not clear that Jefferson (the Governor of Virginia, Third US President, and drafter of the Declaration of Independence) included possessions, such as land, homes and personal property in his reference to "inalienable rights," he treats such directly in his *A Summary View of the Rights of British America*:

"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."¹ (Bolding added)

We have just heard the testimony and witness of one of the few pillars of the new free world of America. He has clarified our condition and the crafty source of it and gives evidence that we presently live under an unlawful deceptive feudal system of "ad valorem property taxes" in one of the States of the United States of America where they should be scorned and despised by every lawyer, judge and citizen.

15. Petitioner Not Required To Show Particular Flaw in Rise of Ad Valorem Property Taxation in Texas

It matters not when or how the people of Texas were deceived once again by lawyers into paying government to be on their own land and in their own homes. Certainly, Jefferson makes it clear that the "error" of property tax did not result from paying a king instead of a state but in paying a feudal property tax to anyone including any government, even of their own making. The Saxons of England, he spoke of, paid no one and no government to possess their property and this is what Jefferson is saying is the proper form of ownership of property in America or the United States, even if the United States and the states thereof hold it until they allot it or sell it. Once sold or allotted the new owning individual owns it with an allodial superior title that is unalienable by government of any sort here or elsewhere.

We know the State of Texas could not obtain a lawful right to impose this "tyranny" over its citizens to alien their property and charge them an annual rent based upon the value the State assigns it with power to evict them and sell the lease to another who will pay the rent. Nothing about the *creation* of the state or the necessity of its *support* requires such a perversion of the purpose of government which is to secure the superior allodial title of the people against all comers including the government the people create. There is no justification of any kind that merits the confiscation of the property of the people with "ad valorem property taxes" and therefore there is no need to show a flaw in the rise of such a corrupt system that is absolutely contrary to the principles of lawful government.

16. John Adams Explains the Two Purposes of The United States of America and the States Thereof

The Second President of the United States, John Adams, tells us that America was sought and created for only two purposes, namely, to escape religious persecution and to escape the feudal property system. He also tells us that we have rights (superior to all man-made law) which

¹ Thomas Jefferson, *A Summary View of the Rights of British America* (http://avalon.law.yale.edu/18th_century/jeffsumnm.asp)

include the right to possess our property with an allodial title superior to all others including government. Adams goes on to explain how the canon and feudal law are the two worst systems of tyranny ever conceived:

"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.² (Bolding added)

Before us we have heard the witness and testimony of the Second President of the United States and one of the greatest founders of the new free world in America tell us with power and

² 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).

might that America was founded in direct opposition to laws that established a religious doctrine above another and that established laws making people pay government eternally for their homes, lands, goods, tools and possessions of all types. "Ad valorem Property Tax" is a cruel feudal system whereby no one owns their property and must pay annually to possess their property of every kind or have them sold to another vassal subject who will pay better or more. This system is contradictory to the most fundamental American principles and should be treated so with determined abject repulsion. To institute "ad valorem property tax" is to enslave the people and confiscate their property and reduce them to beggars upon the earth.

17. Samuel Adams and the Proper Response by All Branches of Government Upon Showing Alienation of the Property of the People

What should the people, all branches of government, especially the Judiciary, do upon learning that the property of the people of every kind has been confiscated by government and rented back to them? Samuel Adams tells us clearly that the proper response is to immediately vacate such laws because such laws oppose the eternal law of reason and the grand end of society:

"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."³

It is clear that the people have indeed been cheated out of their own property through "fraud" and "mistake" and now pay out of "fear" of being evicted from their property and having their substance leased to another more wealthy. It is obscene that a lawyer would cry out; "He doesn't want to pay his fair share," against the one who brings the feudal tyranny of "ad valorem property taxes" to the light of the Court of the People of Texas. Is tyranny and plunder of the people made just and lawful merely because the slaves are all forced to endure deprivation of property equally? Is this judicious thinking? Is this American Texas logic and reason?

³ 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.

18. Principle of Lawful Taxation Derived from the Principles of Property the United States and Texas are Founded upon

We know that the sole purpose of government is the protection of the property of the people. The People form governments by consent for their benefit⁴ in order to protect their property consisting of life, liberty and possessions:

"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."⁵

It would be absurd for people to agree to a government that harmed their property. Therefore, lawful government cannot be created or supported by the confiscation of the property of the people and rented back to them under the deceptive cloak of lawful "taxes." Therefore, a lawful tax cannot lien, alien, harm, take, destroy, or convert the property of a person, neither can a lawful tax charge the people rent to use, occupy or possess their own property because that is contrary to the very purpose of the institution of government in the first place. The purpose of all lawful government is the protection and security of the superior allodial title to the property of each person in that society, consisting of their life, liberty and goods of every kind. The "Pursuit of Happiness is the security of allodial title to property belonging to each individual against all others including the state and nation they make for that same security.

19. The Preeminence of Property of the People Over the Law and Government

Locke's observation that property belongs to individuals in the "state of nature" before laws and government are created to protect and secure that property in the ownership of those individuals as confirmed by Frederick Bastiat:

⁴ 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. (Art.1 Sec.2 Tex. Con.)

⁵ 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.

"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."⁶

Therefore, the whole task of law and government is to secure the property of the individual and maintain their ownership of it.

The law is nothing more than the combined right of each individual to protect their property with force:

"What then is law? It is the collective organization of the individual right to lawful defense [of property]."⁷ (Brackets added)

A lawful state must therefore be a state in which the government and law can do no more than each individual could do and for the same purpose:

"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. Such a perversion of force would be, in both cases, contrary to our premise. Force has been given to us to defend our own individual rights. Who will dare to say that force has been given to us to destroy the equal rights of our brothers? Since no individual acting separately can lawfully use force to destroy the rights of others, does it not logically follow that the same principle also applies to the common force that is nothing more than the organized combination of the individual forces? If this is true, then nothing can be more evident than this: The law is the organization of the natural right of lawful defense. It is the substitution of a common force for individual forces. And this common force is to do only what the individual forces have a natural and lawful right to do: to protect persons, liberties, and properties; to maintain the right of each, and to cause justice to reign over us all."

What barbarian will argue with Bastiat that the purpose of the State and the Law is to confiscate the property of the individual and charge them rent and evict them if they cannot pay it? Is this the right of the individual that he delegates to the collective? What individual has the right to take the Petitioner's property? How would a State get such a right? Since we have seen that Texas was formed by the authority of the people and no one has such an authority to delegate to Texas, how can the State of Texas demand rent from Petitioner? Since no individual can use force to take the Petitioner's property and make him an eternal renter on his own property, the State cannot either. Voting cannot delegate such a thing, as a voter can only delegate a right they possess in themselves, because no one can delegate more authority to another than they hold in themselves. Government authority and the legislature of it cannot exceed that of each individual. Even the Legislature of Texas cannot make a lawful statute to take the property of anyone and

⁶ Frederick Bastiat, *The Law*, ed. Dean Russell, (The Foundation for Economic Education, Inc. Irvington-on-Hudson, New York 1950) p. 2.

⁷ *Ibid.*

charge them an eternal rent based upon a State determined value, regardless of any exalted purpose of the proceeds of such an unlawful "tax." The legislative power is limited to that of the authority of individuals:

“First, It is not, nor can possibly be absolutely arbitrary over the lives and fortunes of the people: for it being but the joint power of every member of the society given up to that person, or assembly, which is legislator; it can be no more than those persons had in a state of nature before they entered into society, and gave up to the community: for no body can transfer to another more power than he has in himself; and no body has an absolute arbitrary power over himself, or over any other, to destroy his own life, or take away the life or property of another”⁸

So it is the highest form of deception to claim that it is the "will of the people" and their representatives who have chosen to give up their property to the State and be charged an eternal rent and evicted if not paid and their property leased to another more wealthy tenant. *Democracy* is neither a greater end than *property ownership* nor is it a *lawful vehicle* to take property from the people. It is truly a "specious" argument to claim Petitioner is defying the will of the people in his quest to wrestle his own property away from the State and have the State secure his ownership and do the same for his fellow citizens. The argument that Petitioner is defying the "will of the people of Texas" only appeals to the ignorant innocent or the deceiving tyrant.

20. Ad Valorem Property Tax is the Complete Perversion of the Law and the State

Bastiat also shows that the law can be completely perverted to oppose its own purpose and made to punish lawful rights and plunder the property of the people:

"But, unfortunately, law by no means confines itself to its proper functions. And when it has exceeded its proper functions, it has not done so merely in some inconsequential and debatable matters. The law has gone further than this; it has acted in direct opposition to its own purpose. The law has been used to destroy its own objective: It has been applied to annihilating the justice that it was supposed to maintain; to limiting and destroying rights which its real purpose was to respect. The law has placed the collective force at the disposal of the unscrupulous who wish, without risk, to exploit the person, liberty, and property of others. It has converted plunder into a right, in order to protect plunder. And it has converted lawful defense into a crime, in order to punish lawful defense."⁹

Is this not exactly where we are in Texas with regard to "ad valorem property taxes?" The people have been lead to believe that the only use of the protest system is a comparison of one slave's property with another slave's property. The Texas Property Tax Code is a system designed to prevent the people from understanding the unlawful nature of the entire ad valorem property tax system and to restrict their complaints to tenant equality. But the present property tax protest system obviously has some holes and unintended consequences of which Petitioner is happy to

⁸ Locke, p. 357

⁹ Ibid, p. 4.

take advantage of in hopes of exposing the fraudulent nature of the entire ad valorem property tax system.

21. State Confiscates Property of People Upon Imposition of "Property Tax"

The slaves have a right to complain that their chain is tighter than their neighbor's but they cannot complain that all the slaves should have their chains removed. The law has been rigged and perverted to seize and plunder the property of the people and make it unlawful for the people to get it back. People have been deceived into thinking that confiscation of their property happens only if they fail to pay their annual state rent but in reality the confiscation happened at the moment of the imposition of the so-called "property tax." Confiscation occurs the moment the State says the individual owes the State to possess their property. Eviction is when the State forecloses on a lien they think they possess but do not have and cannot obtain from the individual citizens of Texas. The individual citizen of Texas possesses an allodial superior title to their property which is unalienable by the State of Texas or the United States of America or any other entity.

22. Constitutional Ad Valorem Property Tax Provisions Are Contradictory

If the Constitutional provisions permitting "ad valorem property tax" conflicts with one or more other superior constitutional provisions then a determination must be made as to the constitutionality of the "ad valorem property tax" provisions and such must be found unconstitutional. Article 8 Section 1(a) says: "Taxation shall be equal and uniform." That means all taxes, not just sales taxes, in Texas must be *equal and uniform*, and *not kind-of equal and sort-of uniform*, but *absolutely equal and uniform*. Ad valorem property tax cannot, by definition, be absolutely equal and absolutely uniform. The value of Petitioner's property as assessed by the Appraisal District is, at best, a negotiation between Petitioner, the real owner/false tenant, and the State, the deceptive false owner. The appraised value of Petitioner's property by the State is not absolutely equal with anyone else's property nor absolutely uniform with anyone else's property. The Petitioner made that statement and added that the appraisal process was nothing more than "rent negotiation" between him, the real owner, and the State, pretending to own his property. Ad valorem property taxation violates Article 8 Section 1(a) which is a more global principle that governs all taxation of every kind in the State of Texas. A current example of arbitrary ad valorem property taxation is before us (Cause #2015-3557 Property ID 59576). The GCAD found that property Petitioner paid \$12,000 for over 20 years ago is now worth \$398.00 as they

determined it was useless after much study. Petitioner is presently building a house on it and he has already received a post card demanding he send GCAD pictures of the building and the square footage before it is completed. This process is totally arbitrary no matter how complicated they make it and it violates Article 8 Section 1(a). Petitioner is not arguing the value of his property, as it is not determinable by anyone by any means, but rather he is arguing against the entire form of "taxation" for that very reason along with other even more serious reasons. Who can determine the value of Petitioner's life? Who can determine the value of the Petitioner's liberty? Who can determine the value of the Petitioner's land and buildings, goods and tools, etc?

23. Open Deception of the People of Texas

Article 8 Section 1-e says: "ABOLITION OF AD VALOREM PROPERTY TAXES. No State ad valorem taxes shall be levied upon any property within this State." The passage of this Texas Constitutional Amendment in or around 1969 has never been interpreted properly and has been a source of constant litigation by school districts. It is presently in litigation at this time, once again. The Supreme Court of Texas makes a false distinction, that is in law not there, which generates constant litigation. They treat subdivisions of the State as independent republics with goals and authority and discretion that is derived from some other source other than the State of Texas. The following is a summary of the Supreme Court thinking about school district ad valorem property taxes (*Neeley v. West Orange-Cove, 176 S.W.3d 746 (TX, 2005)*):

"The current situation has become virtually indistinguishable from one in which the State simply set an ad valorem tax rate of \$1.50 and redistributed the revenue to the districts.

"school districts have lost meaningful discretion to tax below maximum rates and still provide an accredited education.

"Various legislative proposals during the past year to remedy perceived problems with the public education system and its funding would reduce the maximum ad valorem tax rate and allow it to be exceeded for certain purposes. While we express no view on the appropriateness of any of these proposals, we are constrained to caution, as we have before, that a cap to which districts are inexorably forced by educational requirements and economic necessities, as they have been under Senate Bill 7, will in short order violate the prohibition of a state property tax."

The Supreme Court has obviously treated the school districts in Texas as independent and autonomous with discretion all their own for some purpose all their own. But this is not the law in Texas. Texas is one state with subdivisions of itself and all subdivisions draw their authority and purpose from the State of Texas and act for the State of Texas and are the State of Texas to carry out the purpose of the State of Texas. The Guadalupe Appraisal District, the City of Seguin, the County of Guadalupe, and the Seguin Independent School District are subdivisions of the State of Texas and are considered to be the State of Texas according to Texas Civil Practice and Remedy Code (CPRC) 101.001 (3)(A)(B):

""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;"

There is no definition of the State of Texas that says otherwise, i.e., the State of Texas is not limited to the Executive, Legislative or the Judiciary or the Highway Department or Austin, Texas. The Guadalupe County Appraisal District is a "governmental unit" of the State of Texas just like the Texas Legislature and as such is considered to be the State of Texas. The same goes for the City of Seguin, the County of Guadalupe, and the Seguin Independent School District. Therefore, none of them can levy an ad valorem tax upon any property within the State of Texas according to Article 8 Section 1-e.

As a result of the definition of a "governmental unit," Article 8 Section 1-e cannot be exclusionary, meaning that the amendment only addressed ad valorem property taxes that applied in all counties or subdivisions of Texas. We cannot discern what entity, if any, are forbidden to impose this ad valorem property tax referred to in Article 8 Section 1-e. The said amendment is comprehensive all over Texas and includes all its subdivisions. The said amendment does not forbid uniformity or equality among ad valorem tax rates in all or most of the subdivisions, as the Supreme Court says it does, but rather it simply forbids the levy of ad valorem property taxes on any property in Texas.

24. There is no Contradiction Between Art. 8 Sec. 1-e and Art. 8 Sec. 1(a)

There is no contradiction between the "abolition" of "State ad valorem property taxes" and the requirement of all taxation to be "equal and uniform."

25. All Constitutional Provisions that Allow the Levy of "Ad Valorem Property Tax" Contradict Art. 8 Sec. 1-e and Art. 8 Sec. 1(a)

But there are other provisions of the Constitution that are contradictory to both of these global constitutional provisions (Art. 8 Sec. 1-e and Art. 8 Sec. 1(a)). Any constitutional provision,¹⁰ allowing the levy of an ad valorem property tax by a "governmental unit" or a "subdivision of the State of Texas" or the "State of Texas" is a contradiction of both these global constitutional provisions, as a *school district is the State of Texas* and ad valorem property taxes *cannot be equal and uniform by its very nature* as shown above and before us in this Petition for Review.

¹⁰ e.g., Art 7 Sec. 3(e) (school districts)

26. Why the Deception?

The interpretation of Article 8 Section 1-e by the Supreme Court of Texas is that the said amendment only prevents a statewide equal and uniform ad valorem property tax, not the levy of a local ad valorem property tax. Why is the wording of the amendment so different from the interpretation of it? People are more able to resist abuse when more of them are gathered together. When there were statewide "ad valorem property taxes," prior to this amendment, and also unlawful in America, all the people of Texas could complain together that their "taxes" were too high and could prevent the increase of bonding and borrowing by the State. More "tax" revenue can be raised by abolishing a statewide ad valorem property tax and permitting all State subdivisions to bond property and borrow money independently as long as they did not all charge the same tax rate across the whole state. But all taxes should be equal and uniform across Texas. This deception broke up the people of Texas into thousands of small units reducing the ability of the people to unify and resist the plundering of their property. This trickery of the people passing one thing and getting another abolished statewide ad valorem property tax and permitting all State subdivisions to tax independently resulted in competition among the subdivisions for the most money they could raise to make their subdivisions look better than their neighboring subdivision. This advanced bonding, borrowing and debt way beyond what could be done with an equal and uniform statewide ad valorem property tax, which would also be unlawful in Texas and the United States of America.

27. Interpretation of Texas Supreme Court Produces Ludicrous Demands

The people voted to abolish "State ad valorem property taxes" not "statewide" ad valorem property taxes, otherwise they would not have voted for the amendment at all. This is why there is a great gulf between the wording of Article 8 Section 1-e and its interpretation by the Supreme Court of Texas. The people would not have voted for an amendment that said:

ABOLISION OF STATEWIDE AD VALOREM TAXES: All subdivisions of the State of Texas may levy an ad valorem property tax as long as they are not equal and uniform across the State of Texas.

But this is the current Supreme Court of Texas misinterpretation of Art. 8 Sec. 1-e which contains wording much more global and preventative than the current interpretation of it. The people of Texas voted to get rid of the evil Feudal property system in conformity with one of the two main purposes of the United States of America, but the courts defied the vote of the people and interpreted it incorrectly so they could keep the feudal property confiscation system in place and increase the competition among the thousands of subdivisions to maximize the wicked feudal

system to bond the people more severely and borrow more from banks hungry for risk free markets guaranteed by the police arm of the State of Texas.

The result of the Texas Supreme Court interpretation is that it demands school districts to provided equal educational opportunities for their students with an unequal, non-uniform tax rate system across Texas. Once any subdivision of the State of Texas charges the same, or near the same, tax rate across Texas they violate Article 8 Section 1-e. The result is a ludicrous contradictory demand to provide equal service and opportunity with unequal non-uniform funds. It also violates Article 8 Section 1(a) and Article 8 Section 1-e.

28. All the Foregoing was Submitted at Petitioner's ARB Hearing

All this information and more was provided in Petitioner's documents submitted at his ARB hearing claiming on "Constitutional and other laws" (claim 5) that his property should not be taxed in "this appraisal District or in one or more taxing units" (claim 4), challenging the jurisdictional authority of the Appraisal District and other "taxing governmental units of Texas" to levy an ad valorem tax on Petitioner's properties located in Guadalupe County, Texas.

29. Prayer

- a. The Petitioner seeks a court order removing all property from the Guadalupe County Appraisal District for the purposes of assessing the value for the levying of any "ad valorem property tax" by any "governmental taxing unit."
- b. The Petitioner seeks a court order removing Petitioner's Property from the so-called "Tax Rolls." The Petitioner seeks the removal of all their property from the Guadalupe County Appraisal District for the purposes of assessing its value or for the levying of any "ad valorem" or any other kind of "property tax" by any "Texas governmental taxing unit."
- c. Declaratory Judgment: Petitioner seeks a Declaratory Judgment finding all "ad valorem property tax" in the "State of Texas" to be unlawful as there is no valid operation upon which a lien can be placed on the unalienable property of the individual citizens of Texas by the State of Texas that can be foreclosed upon if money is not paid to the State annually.
- d. The Petitioner seeks any other relief the court deems just.

Respectfully Submitted,

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