

PROPERTY TAX FRAUD!!

What follows may some day be considered the beginning of the end for mandatory property taxes for natural persons!

PROPERTY TAXES have never been mandatory for natural persons by any written law in Texas. But for how many years have Texans been forced to pay property taxes to every taxing entity some control freak could dream up to increase the size of government? When all along "at least since August 21, 1876" property taxes only applied to firms, companies, and corporations, and even to this day it has not changed except that a few other types of fictitious entities have been added to the list of taxpayers. For the details, pull up a chair and let the real laws show you the truth about property taxation in Texas, if not all the other 49 states.

Late in 2001 I completed a fairly long paper on property taxes,¹ but still did not feel comfortable that I had totally nailed the subject as it should be nailed, but now I have that peaceful-easy feeling about this subject. Maybe I was able to shake out the cobwebs or something, but I finally found the original Act of the Leg.² which gave Texas its property taxation system and it does not allow for taxation of natural persons. That Act taxed the heck out of railroads, telegraph companies and bankers, but normal people it leaves alone.

This is consistent with the hundred or so Acts of the Leg of the 1900's that I had studied which called for natural persons to duly render their property for taxation. The truth is natural persons may volunteer to pay property taxes **which had to be ad valorem** but the government could not force such a person/citizen to pay those taxes. If a natural person volunteered [render] to pay the property tax but didn't pay up, then the property which was rendered could then be seized and auctioned by that taxing entity. Under no other circumstances could a citizen's property be seized and auctioned by a taxing entity, but in real life that's not what we've seen the taxing entity do on a regular basis. Maybe now it's about to come to an end.

[Author's note: This paper will some day be incorporated into the original property tax paper which accompanies my CD, so if you have that CD you may put this in wherever you think it fits. All of it together will some day be a small booklet to be sold cheap so that more people can afford to understand the scam of the property tax and start fighting back!

While reading through this paper, please pay attention and don't skip the footnotes and endnotes, especially the endnote on the subject of ***include***. If you skip over it, and unless you've researched that subject to the max, I think you'll be cheating yourself. This entire subject comes down to the use of that

¹ Every time you see the term *property tax* in this paper, please understand that it refers to an *ad valorem tax* "□**according to value**" as per the Texas Constitution Article 8, Sec. 1. I'm attempting to simplify things with this paper so that a reader who doesn't know what we know will still comprehend the basics.

² This is my derogatory term for the lying Texas Legislature. As explained rather well in my book, every act passed

little word, so you've got to know it if you're going to argue it.

One other point I want to get across is that personally I may not be in favor of the type of taxation system the written laws of Texas require us to observe, so don't be stupid and illogically argue that I don't want to pay taxes! I'm not saying that! All I'm saying with this paper is that the law says I don't have to pay taxes! And if the law says I don't have to pay taxes, then don't you or someone like you go putting me into a category subject to derision just because of your own prejudices! We're just dealing with the facts here, not conjecture or opinion! If you can't do that, then delete this writing and go off and stew in your bigotry! The overall fact is that **THE GOVERNMENTS OF TEXAS HAVE BEEN LYING ABOUT WHAT THE TAX LAWS SAY!!!** Now, admit it, and let's find out how to rectify that situation! After we rectify this situation, then we can talk about fair taxation for the future of Texas! Until then, deal with the facts as they are now!^{3]}

Rant over; let's get on with the history of property taxation.

What I discovered in my latest studies is that all ad valorem taxation can be traced to one act of the Leg., and the important section of the act was never repealed by the Leg., until 1979 when this section was put into the Tax Code. That maneuver mandated that the Code Construction Act dictated the definitions of words used, and did away with the need for *definitions* within each act itself. It's the definitions of the words used in the acts of the Leg which explain to which segment(s) of the state population is/are affected by the act. This principle may be more important in the Act we'll closely analyze below, than in any other Act in the history of the Texas Leg.

What is also extremely important to see in this act is the □phraseology' used here that keeps showing up in other Acts of the Leg for more than 100 years. If you are so inclined to sit around and read law books just for fun as some of us are inclined to do you'll be able to readily observe this pattern. So, I'm of the opinion that if we see the same phraseology then all Acts coming after this one are based on this one act. This is easily ascertained just by reading the definitions section of this act, then going to the Code Construction Act used by today's Leg and you'll see the same words used and defined because of their importance to construction and interpretation of the laws.

This pattern is also easily observed by Texas Legislative Supplementary volume you find in the larger law libraries. These volumes contain the changes the Leg made in the different laws of the different sessions. Many acts of the Leg. are passed for the purpose of amending an earlier act of the Leg., which means they are not really a new "law" at all. Simply by looking in the Supplements for

by that organization since way back into the 1870's is a fraud!

³ Some of you probably don't realize how much scorn I've faced having questioned the integrity of TEXAS with my book, THE STATE OF TEXAS is a LIAR!! Too many Texans are BIGOTS for Texas as they don't want to face the fact that the government of their state is PUTTING IT TO them over and over and over and over! For these BIGOTS, its okay if their □hallowed□ state of Texas does it to them, as long as some other state doesn't do it to them. How stupidly bigoted is that?! FACE THE FACTS, TEXANS!!!!!!!!!! Your governments are LYING to you about almost EVERYTHING!!!

changes passed by the Leg amending the original act we'll know if the 'Law' changed or didn't change. It's rather simple once you know in which books to look. In fact, once I found these volumes my research actually took maybe two hours to follow our act listed below all the way up until it was repealed in the 1970s. And in reality the phraseology which governs our interpretation of the property taxation "law" was never "repealed" because the same definitions were still used in the Code Construction Act which then dictated the defining of words used in all Texas Codes not just the tax code. [This Code Construction Act can be found at Chapter 311 of the Government Code.]

One point I found interesting when I read this act was the extent of the taxation way back in 1876!⁴ I thought we had it bad now, but *them thar good ol' days don't look so good no more* in regards to taxation! Honestly, I used to read the property tax acts and when reading the part about the assessor having authority to list on the tax rolls property which had not previously been rendered by its owner, and I wondered what property could possibly escape rendition. How naïve was I? Now that I've read the list below, I'm betting that the assessor/collector never came close to listing all the property which should have been rendered by the owner. Then as the years go by, with legislators being the control freaks they are habitually, the number of activities/items to be taxed only grew exponentially! So, now for me it is quite clear how the tax rolls could have been incomplete. Also I understand how government employees could have mistakenly believed that if a natural person did not render property for taxation, the assessor or collector had the authority to list it on the tax rolls.

As you read through this paper you must be mindful that the property of a natural person could not be taxed because a right cannot be taxed! I'll not go into this in detail here as it is covered in the main paper, but courts have ruled over and over that a right of a citizen cannot be taxed. Therefore, while reading about property taxation all interpretation has to be based on that fact! It is a right you are born with so government did not give it to you and cannot take it away, thus the reason why your ownership of property cannot be taxed. Not so with corporate property. It can be taxed to the max and that is why they wrote this law the way they did as it only applied to legal fictions. It is a simple principle. A creator can do whatever it wants with a creation even to the point of destruction, so taxation is a logical requirement of a creation of government.

We start on August 21, 1879 when the Texas Leg. passed the act labeled as 'Chapter CLVII (157).' **An Act defining what money and property is subject to taxation or exemption, and the mode of listing the same.**⁵

⁴ At the time I was doing the research on this subject, Pam Jetsel with the *Cleburne Eagle News* came out with an article about railroads and their importance to Johnson County. In 1890 the railroads are reported as paying \$707,450 in taxes, but payroll was only \$500,000 per year. That's a lot of taxes!! After having just completed reading the book **The Real Lincoln** by **Thomas J. DiLorenzo** I tend to agree with him that during the so-called Reconstruction the Republican Party had so increased the size of government that many more taxes were needed after The War Of Northern Aggression than before Abe Lincoln's invasion of the independent Southern States.

⁵ I'm going to give you the entire Act so that you get a picture of what it says exactly and how pointed it is in the direction of corporate taxation and not pointed toward taxation of natural persons. Also, I'm only going to highlight specific portions that I think are important, but keep in mind that it is exactly as I photocopied it from the Law

Section 1. Be it enacted by the Legislature of the State of Texas, That all real and personal property in this State,⁶ the property of corporations now existing or may be hereafter created, and the property of all banks or banking companies now existing or may be hereafter created, and of all bankers, except such as is hereinafter expressly exempted, is subject to taxation, and such property, or the value thereof, shall be entered in a list of taxable property for that purpose, in a manner prescribed by this act.

Sec. 2. Real property, for the purpose of taxation, shall be construed to include the land itself, whether laid out in town lots, or otherwise, and all the buildings, structures and improvements, or other fixtures, of whatsoever kind thereon, and all the rights and privileges belonging or in any wise appertaining thereto, and all mines, minerals, quarries and fossils in and under the same.

Sec. 3 Personal property shall, for the purpose of taxation, be construed to include all goods, chattels, moneys, credits and effects, wheresoever they may be in this State; provided, that moneys, credits, bonds, and other evidences of debt, shall be included, whether the same be in or out of this State; all ships, boats and vessels belonging to inhabitants of this State, if registered in this State, whether at home or abroad,⁷ and all capital invested therein; all moneys at interest, either within or without this State due the person to be taxed, over and above what he pays interest for, and all other debts due such persons over and above their indebtedness; provided, that notes that are taken for land shall not be taxed; all public stocks and securities; all stock in turnpikes, railroads, canals and **other corporations (except National Banks)** out of the State owned by inhabitants of this State; all personal estate of moneyed corporations, whether the owners thereof reside in or out of this State: and the income of any annuity, unless the capital of such annuity be taxed within the State; all shares in any bank organized or that may be organized under the law of the United States; all improvements made by persons upon lands held by them, the title to which is still vested in the State of Texas, or in any railroad company, or which have been exempted from taxation for the benefit of any railroad company or any other corporations, or any other corporation whose property is not subject to the same mode and rule of taxation as other property; provided, that nothing in this section shall be so construed as to exempt from taxation any improvements on lands granted to any railroad company or other corporation, and exempted from taxation for a term of years.

Sec. 4. The term money or moneys, wherever used in this act shall, besides money or moneys, include every deposit which any person owning the same, or holding in trust, and **residing** in this State,

Library at Texas Wesleyan in downtown Ft. Worth. You're welcome to visit your local law library to get your own copy of this Act as this one is a keeper!

⁶ Did you notice that no conjunctive *and* is used here. I interpret that to mean the next phrase is just a commentary on the first phrase of the sentence. English teachers of the world may disagree, but this reading is consistent with the rest of this act and history. Also, it goes against almost everything we have been lead to believe about property taxation, but it is consistent with the Latin term "*expression unius est exclusio alterius*" canon of construction holding that to express or include one thing implies the exclusion of the other, or of the alternative. This quote from Black's 7th.

There are other terms to go with this one that I have listed in the endnote.

⁷ Did you notice the term registered? Do you think that maybe registrations are for commercial activities of corporations? What may that tell us about registrations today? Fraud, maybe?

is entitled to withdraw in money on demand. The term 'credits,' whenever **used in this act or any other act regulating the assessment or collection of taxes**, shall be held to mean and include every claim and demand for money or other valuable thing, and every annuity or sum of money receivable at stated periods, due or to become due; and all claims and demands secured by deed or mortgage, due or to become due. The terms 'tract', or lot, and piece or parcel of real property, and piece and parcel of land, whenever **used in this act or any act regulating the assessment or collection of taxes**, shall each be held to mean any quantity of land in possession of, owned by, or recorded as the property of the same claimant, person, company or corporation. Every word importing the singular number only, may extend to and embrace the plural; and every word importing the plural number, may be applied and limited to the singular number; and every word importing the masculine gender only, may be extended and applied to females as well as males. Whenever the word 'oath' is **used in this act or any other act regulating the assessment and collection of taxes**, it shall be held to mean oath or affirmation; and the word swear, **in this act or any other act regulating the assessment and collection of taxes**, may be held to mean 'affirm'. The words town or district, whenever used **in this act or any other act regulating the assessment and collection of taxes**, shall be construed to mean village, city, ward or precinct, as the case may be. The term 'true and full value', whenever used **in this act or any other act regulating the assessment or collection of taxes**, shall be held to mean the fair market value in cash at the place where the property to which the term is applied, shall be at the time of assessment, being the price which could be obtained therefore at private sale, and not at fore or auction sale. ***The term person, whenever used in this act or any other act regulating the assessment or collection of taxes, shall be construed to include firm, company or corporation.***⁸

Sec. 5. All property described in this section to the extent herein limited, shall be exempt from taxation; that is to say:

First: Public schoolhouses and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit; all public colleges, public academies; all buildings connected with the same; and all lands connected with public institutions of learning; and all endowment funds of institutions of learning not used with a view to profit; and all buildings used exclusively, and owned by persons or associations of persons for school purposes. This provision shall not extend to leasehold estates of real property held under the authority of any college or university of learning in this State.

Second: All lands used exclusively for grave yards or grounds for burying the dead, except such as are held by any person, company or corporation with a view to profit, or for the purpose of

⁸ If you can't guess by my highlights, this has to be the most important subsection of most any law in the history of Texas, bar none! And, you'll see that this never changes in over 100 years of 'law-making'. Keeping in mind how the word 'include' is used in law writing, we see that these three entities are the only type of entities to ever be lawfully taxed by the property tax.

speculation in the sale thereof.

Third: All property, whether real or personal, belonging exclusively to this State or the United States.

Fourth: All buildings belonging to the counties, used for holding courts, for jails, for county officers, with the land belonging to and on which such buildings are erected.

Fifth: All lands, houses or other buildings belonging to any county, precinct or town used exclusively for the support or accommodation of the poor.

Sixth: All buildings belonging to institutions of purely public charity, together with the lands belonging to and occupied by such institutions, not leased or otherwise used with a view to profit; and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions.

Seventh: All fire engines and other implements owned by towns and cities used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof.

Eighth: All market houses, public squares or other public grounds, town or precinct houses or halls used exclusively for public purposes; and all works, machinery or fixtures belonging to any town, and used for conveying water to such town.

Ninth: All public libraries and personal property belonging to the same.

Tenth: Household and kitchen furniture, not exceeding, at their true and full value, an amount of two hundred and fifty dollars to each family, in which may be *included* one sewing machine.⁹

Sec. 6. All property shall be listed for taxation between January 1, and June 1, of each year, when required by the Assessor,¹⁰ with reference to the quantity held or owned by on the first day of January, in the year for which the property is required to be listed or rendered. Any property (real or personal) purchased or acquired on the first day of January shall be listed by or for the person purchasing or acquiring it.

Sec. 7. All property shall be listed or rendered in the manner following:

First: Every person of full age and sound mind, being a *resident*¹¹ of this State, shall list all of his real estate, moneys, credits, bonds or stock of joint stock or other companies (when the property of such company is not assessed in this State), moneys loaned or invested, annuities, franchises, royalties and all other real and personal property.

Second: He shall also list all lands or other real estate, all moneys and other personal property invested, loaned or otherwise controlled by him as the agent or attorney, or on account of any other person, company or corporation whatsoever, and all moneys deposited subject to his order, check, or draft, and credits due from or owing by any person or persons, body corporate or politic.

⁹ This *sewing machine* insertion here is quite odd and it keeps showing up later. Why?

¹⁰ This also may be a very interesting phrase, because I don't ever remember the Assessor requiring me to render my property. If he didn't, then it appears as if I'm not required to render it.

¹¹ Keep in mind that a *resident* is someone who is temporarily in this state, and usually the word applies to a foreign corporation as is evidenced by our definition of the word 'person' The only time in Texas 'laws' that the word *resident* doesn't apply to someone temporarily living in a place is in the Election Code and sometimes the Tax Code.

Third: The property of a minor child shall be listed by his guardian or by the person having such property in charge.

Fourth: The property of a wife, by her husband, if of sound mind; if not, by herself.

Fifth: The property of an idiot or lunatic, by the person having charge of such property.

Sixth: The property of a person for whose benefit it is held in trust by the trustee of the estate of a deceased person, by the executor or administrator.

Seventh: The property of corporations whose assets are in the hands of receivers, by such receivers.

Eighth: The property of a body politic or corporate, by the President, or proper agent or officer thereof.

Ninth: The property of a firm or company, by a partner or agent thereof.

Tenth: The property of manufacturers and others, in the hands of an agent, by such agent, in the name of his principal, as real, personal and merchandise.

Sec. 8. All property, real and personal, except such as is required in this act to be listed and assessed otherwise, shall be listed and assessed in the county where it is situated.

Sec. 9. The stock of nurseries, growing or otherwise, in the hands of nurserymen, shall be listed and assessed as merchandise.

Sec. 10. All persons, companies and corporations¹² in this State, owning steamboats, sailing vessels, wharf boats and other water crafts, shall be required to list the same for assessment and taxation in the county in which the same may be enrolled, registered or licensed; or kept, when not enrolled, registered or licensed.

Sec. 11. All railroad, telegraph, plank road and turnpike companies shall list all of their real and personal property, giving the number of miles of road-bed and line in the county where such road-bed and line is situated, at the full and true value, except when such company may own personal property or real estate in an unorganized county or district; then they shall list such property to the Comptroller of the State.¹³

Sec. 12. Persons required to list property on behalf of others shall list it in the same manner in which they are required to list their own, but they shall list it separately from their own, specifying in each case the name of the person, estate, company or corporation to whom it belongs.

Sec. 13. Each person required by this act to list property shall make and sign a statement verified by his oath as required by law, of all property, both real and personal, in his possession or under his

¹² Note the obfuscation by the writer in an attempt to infer that a *person* is different than a company or *corporation*, when all along that writer knew exactly what he was doing! This is so typical of law writers! They write the law with two purposes in mind. The first is to write it Constitutionally, and the second is to obfuscate the meaning of the 'law' so that normal people have trouble understanding how to read the 'law' In some professions they call this *job security*.

¹³ Here is another hint of the fact that the property tax applies only to fictitious entities whose authority is derived from the state, when they have to report to the Comptroller and not to the local county official.

control, and which by the provisions of this act he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor; provided, that no person shall be required to list or render a greater portion of his credits than he believes will be received, or can be collected, or to include in his statement as a part of his personal property which is required to list any share or portion of the capital stock or property of any company or corporation, which his is, or which is required to list or return its capital and property for taxation in this State.

Sec. 14. Such statements shall truly and distinctly set forth:

First: The name of the owner.

Second: The abstract number.

Third: The number of the survey.

Fourth: The name of the original grantee.

Fifth: The number of acres.

Sixth: The value of the land.

Seventh: The number of the lot or lots.

Eighth: The number of the block.

Ninth: The value of the town lots.

Tenth: The name of the city or town.

Eleventh: The number of miles of railroad in the county.¹⁴

Twelfth: Value of railroads and appurtenances, *including* the proportionate amount of rolling stock to the county.¹⁵

Thirteenth: Number of miles of telegraph in the county.

Fourteenth: Value of telegraph and appurtenances in the county.

Fifteenth: Number and amount of land certificates, and value thereof.

Sixteenth: Number of horses and mules, and the value thereof.

Seventeenth: Number of cattle, and value thereof.

Eighteenth: Number of jacks and jennets, and value thereof.

Nineteenth: Number of sheep, and value thereof.

Twentieth: Number of goats, and value thereof.

Twenty-first: Number of hogs, and value thereof.

Twenty-second: Number of carriages, buggies, or wagons, of whatsoever kind, and value thereof.

Twenty-third. : Number of sewing machines and knitting machines, and value thereof.

Twenty-fourth: Number of clocks and watches, and value thereof.

¹⁴ This is another clue that property taxation applied mainly to railroads and telegraph corporations.

¹⁵ This 'rolling stock' term can be found in later state ad valorem taxation as the only thing on which a state property tax was against, and even that was dropped after the fraudulent sales tax was bringing so much money into the state coffers that to tax □rolling stock□ seemed to appear as robbery! [That's my opinion, not necessarily fact.]

Twenty-fifth: Number of organs, melodeons, piano fortes, and all other musical instruments of whatsoever kind and value thereof.

Twenty-sixth: The value of household and kitchen furniture over and above the amount of two hundred and fifty dollars.

Twenty-seventh: Office furniture, and the value thereof.

Twenty-eighth: The value of gold and silver plate.

Twenty-ninth: The value of diamonds and jewelry.

Thirtieth: Every annuity or royalty, the description and value thereof.

Thirty-first: Number of steamboats, sailing vessels, wharf boats, barge or other water craft, and the value thereof.

Thirty-second: The value of goods, wares and merchandise of every description, which such person is required to list as a merchant (in hand on the first day of January of each year).

Thirty-third: Value of materials and manufactured articles which such person is required to list as a manufacturer.

Thirty-fourth: Value of manufacturer's tools, implements, and machinery (other than boilers and engines, which shall be listed as such).

Thirty-fifth: Number of steam engines, including boilers, and the value thereof.

Thirty-sixth: Amount of moneys of bank, banker, broker or stock jobber.

Thirty-seventh: Amount of credits of bank, banker, broker or stock jobber.

Thirty-eighth: Amount of moneys other than of bank, banker, broker and stock jobber.

Thirty-ninth: Amount of credits other than of bank, banker, broker and stock jobber.

Fortieth: Amount and value of bonds and stocks (other than United States bonds).

Forty-first: Amount and value of shares of capital stock companies and associations not incorporated by the laws of this State.

Forty-second: Value of every billiard, pigeon-hole, bagatelle, or other similar tables, together with the number thereof.

Forty-fifth: Every franchise, the description and value thereof.

Forty-sixth: Value of all other property not enumerated above.

Sec. 15. Persons listing or rendering¹⁶ real estate shall make a statement, duly signed and under oath, which shall truly and distinctly set forth: First: The name of the owner, abstract number, number of survey, the name of the original grantee, the number of acres, and the true and full value thereof. Second: The number of the lot and block and the true and full value thereof, together with the name of the town or city. Third: When the name of the original grantee or abstract number, or number of survey is unknown (say unknown); and give such description so that land or lot can be identified, and the true and full value thereof can be determined.

¹⁶ Differentiating between listing and rendering is important in that listing is more than likely a requirement, but rendering is voluntary.

Sec. 16. Every bank, whether of issue or deposit, banker, broker, dealer in exchange or stock jobber, shall at the time fixed by this act for listing personal property, make out and furnish the Assessor of Taxes a sworn statement, showing: First: The amount of money on hand or in transit. Second: The amount of funds in the hands of other bankers, brokers or others subject to drafts. Third: The amount of checks or other cash items; the amount thereof not being included in either of the preceding items. Fourth: The amount of bills receivable, discounted or purchased and other credits due or to become due, *including* accounts receivable, interest accrued but not due, and interest due and unpaid. Fifth: The amount of bonds and stocks of every kind, and shares of capital stock, of joint stock or other companies or corporations, held as an investment or in any way representing assets. Sixth: All property appertaining to said business other than real estate (which real estate shall be listed and assessed as other real estate is listed and assessed under this act). Seventh: The amount of all deposits made with them by other parties. Eighth: The amount of all accounts payable, other than current deposit accounts. Ninth: The amount of bonds or other securities exempt by law from taxation, and the amount of shares of stock of any company or corporation which is required to list its capital for taxation, specifying the amount and kind of each, the same being included in the preceding fifth item. The aggregate amount of the first, second and third shall be listed as money; the amount of the sixth item shall be listed the same as other similar personal property is listed under this act. The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the first, second, third and fourth items of said statement, and the amount of the remainder, if any, shall be listed as credits. The aggregate amount of the ninth item shall be deducted from the aggregate amount of the fifth item of such statement, and the remainder shall be listed as bonds or stocks.

Sec. 17. No person, company or corporation shall be entitled to any deduction on account of any bond, note or obligation of any kind, given to any mutual insurance company, nor on account of any unpaid subscription to any religious, literary, scientific or charitable institution or society, nor on account of any subscription to, or installment payable on the capital stock of any company, whether incorporated or unincorporated.

Sec. 18. It shall be the duty of every railroad corporation in this State to deliver a sworn statement on or before the first day of June in each year, to the Assessor of each county and corporated town into which any part of their road shall run, or in which they own or are in possession of real estate, a classified list of all real estate owned or in the possession of said company in said county or town, specifying: First: The whole number of acres of land owned, possessed or appropriated for their use, with a valuation affixed to the same, deducting such portions, if any, as are already devoted to public use and purposes. Second: The whole length of their superstructure, and value thereof, and construing □superstructure□ to mean the ties, chairs, rails, spikes, frogs and switches, whether such superstructure be laid on land or on artificial foundation. Third: The buildings, machinery and tools therein belonging to the company or in their possession, describing them by location, with the estimated value.

Sec. 19. It shall be the duty of every railroad corporation in this State to deliver a sworn

statement on or before the first day of June in each year, to the Assessor of each county and incorporated town into which any part of their road shall run, *setting forth the true and full value of the rolling stock of such railroad*; and the same shall be rendered and listed for taxes to the Assessor of Taxes of the county and incorporated town through which such railroad runs, and shall be proportioned to the county or incorporated town as the number of miles of such railroad in the county or incorporated town is to the entire number of miles of railroad.¹⁷

Sec. 20. All property of private corporations, except in cases where some other provisions is made by law, shall be assessed in the name of the corporation; and, in collecting the taxes on the same, all the personal property of such corporation shall be liable to be seized whenever the same may be found in the county, and sold in the same manner as the property of individuals may be sold for taxes.¹⁸

Sec. 21. All real property in this State, subject to taxation under this act, shall be assessed to the owners thereof in the manner provided in this act; provided, that no assessment of real property shall be considered illegal by reason of the same not being listed or assessed in the name of the owner or owners thereof. All statements and lists made under this act by corporations, that are required to be sworn to, shall be verified by the affidavit and signature of the Secretary of said corporation; and if they have no secretary, the officer who discharges the duties of Secretary of said corporations.¹⁹

Sec. 22. The taxes, together with all interests, costs of suit, etc. (if there shall be any necessary), for the collection of the same, shall be a lien on real property, until the same shall have been paid. It is also provided that should the Assessor fail to assess any real estate for any one or more years, the lien shall be good for every year that he should fail to assess for, and he may, in listing property for taxes any year thereafter, assess the back taxes due thereon, according to the provisions of this act.

Sec. 23. Property held under a lease for a term of three or more years, or a contract for the purchase thereof, belonging to this State, or any religious, scientific or benevolent society or institution, whether corporated or unincorporated, or to any railroad company or other corporation, whose property is not taxed in the same manner as other property, and school or other State lands, shall be considered, for all purposes of taxation, as the property of the person so holding same.

Sec. 24. First: Each separate parcel of real property shall be valued at its true and full value in money, excluding the value of crops growing thereon. Second: In determining the true and full value of real and personal property, the Assessor shall not adopt a lower or different standard of value, because the same is to serve as a basis of taxation; nor shall he adopt as a criterion of value the price for which said property would sell at auction, or at a forced sale, or in the aggregate with all the property in his county; but he shall value each tract or lot by itself, and at such sum or price as he believes the same to

¹⁷ Up until Nov. of 1999, a version of this section was in the Texas Constitution at Art. 8, Sec. 5, but someone from the gov't wanted this section of the Constitution to go away, so it did by the electorate being misled into voting away this section as a way of hiding the fact of voluntary property taxation for natural persons.

¹⁸ This statement would appear to go against my main premise. However this is a true statement, but not a statement of truth. There is a big difference between the two types of statements.

¹⁹ This is more evidence in my opinion that this act only applies to corporate entities.

be fairly worth in money at the time such assessment is made.²⁰ Third: In valuing any real property on which there is a coal or other mine, or stone or other quarry, or springs possessing medicinal properties, the same shall be valued at such a price as such property, including a mine or quarry, or spring, would sell at a fair, voluntary sale for cash. Fourth: Taxable leasehold estates shall be valued at such a price as they would bring at fair, voluntary sale for cash. Fifth: Personal property of every description shall be valued at its true and full value thereof in money. Sixth: Money, whether in possession or on deposit, or in the hands of any member of the family, or any other person or persons whatsoever, shall be entered in the statement at the full amount thereof. Seventh: Every credit for a sum certain, payable either in money or property of any kind, shall be valued at the full value of the same so payable, if for a specific article, or for a specific number or quantity of property of any kind, which shall be valued at the current price of such property at the places where payable. Annuities, or moneys payable at stated periods, shall be valued at the price that the person listing the same believes them to be worth in money. Pensions granted under the act of the present session of the Legislature to the surviving soldiers and volunteers of the Texas Revolution, and the surviving signers of the Declaration of Texas Independence, and the surviving widows of such soldiers, signers and volunteers, shall not be taxed.

Approved August 21, 1876.

Takes effect ninety days after adjournment.

That is the extent of text of that act, but amendments have been added over the years; amendments which are not all that important to us but I'll mention at least some just as a reference point. The first one I located was Approved in March 20, 1879 and only rather minor changes were made such as plurals installed instead of singulars and commas changed. But, one rather major change allowed for more taxation, which of course is the quest of normal legislators, in that this act took away the non-taxable status of '*notes that are taken for land shall not be taxed;*' Just like that; the non-taxable status gone.

We find another act of the Leg. during that same year which dealt with amending Sec. 21 of the original act we read at length above, but it gives us nothing more by which we can settle the debate of who/whom must pay property taxes. This section 21 had to do with the tax collector selling lands for which taxes had not been paid. But, again, that may or may not have to do with natural persons, and of course I contend that it does not. [Remember, a right cannot be taxed!]

One of the earlier tax acts of this same legislative session on March 22, gave us an interesting, and enlightening piece of legislation in my opinion in so far as it quite clearly shows that property taxation is for fictitious entities, not humans.

Sec. 6 The assessor of taxes shall furnish the board of equalization, on the first Monday in June of each year, or as soon thereafter as practicable, a certified list of names of all persons who either refuse to swear or to qualify, or to sign the oath or

²⁰ It's only my opinion, but this one has been violated BIG-TIME until recently.

affirmation as required by law, together with the assessment on said property made by him through other information; and the board of equalization shall examine, equalize and correct assessments so made by the assessor, and when so revised, equalized and corrected, the same shall be approved.

WHAT THE HECK HAPPENED TO THE FIFTH AMENDMENT TO THE U.S. CONSTITUTION?!! Did that amendment not guarantee a RIGHT to remain silent?!! How does this act of the Texas Leg. fit into that equation? Without a doubt it doesn't!! If it doesn't, then why the heck are all these idiots working for local governmental entities running around saying that I and anyone who looks like me 'that's bad!' has to pay a property tax, when they know good and well that I have a right to remain silent? They're saying that we have to tell them what property we have in our possession or control, when we don't have to tell the government anything without the government showing us a warrant supported by affidavit from a competent court with jurisdiction to issue same? What am I not understanding about this scenario?!!

Does a corporation have the same RIGHTS? Absolutely not!!! A corporation has to do whatever its creator□government□says it has to do, whenever the government wants it to do it, and wherever that government says to do it. In our above listed Act of the Leg., does the government have a right to require one of its creations to render/list its property for taxation? Absolutely it does!! The government 'through Acts of the Leg.' requires listing/rendering from its creations, and those are the only entities addressed by the above listed Act of the Leg.

But, then again, you have liars who work for government who have never understood anything about Rights and Privileges guaranteed by written documents older than they. All they know is that one of their superiors said this is the law, and it is not in their job description to question authority, so myths are perpetrated by loyal worker 'ants' intent on pleasing the queen/government. Did you ever contemplate the contemptible situation of ant or bee colonies, and how that scenario was emblematic of present day government? You would have if you had ever questioned government's authority face to face. You'd find out in a flash how much the "workers" are like ants or bees in their quest to please the superiors.

Do you think maybe the people who infest government today have never read Sections 9 and 10 of Article 1 of the Texas Constitution, a document at least the officers have affirmed to support and defend?

Sec. 9. SEARCHES AND SEIZURES *The people shall be secure in their persons, houses, papers and possessions, from all unreasonable seizures or searches, and no warrant to search any place, or to seize and person or thing, shall issue without describing them as near as may be, nor without probable cause, supported by oath or affirmation.*

Sec. 10. RIGHTS OF ACCUSED IN CRIMINAL PROSECUTIONS. *In all criminal prosecutions the accused shall have a speedy public trial by an impartial jury, He shall not be compelled to give evidence against himself,*

Sec. 17. TAKING, DAMAGING, OR DESTROYING PROPERTY FOR PUBLIC USE; SPECIAL PRIVILEGES AND IMMUNITIES; CONTROL OF PRIVILEGES AND FRANCHISES. *No person's property shall be taken, damaged or destroyed for or applied to public use without adequate compensation being made, unless by the consent of such person; and, when taken, except for the use of the State, such compensation shall be first made, or secured by a deposit of money;...*

Sec. 19. DEPRIVATION OF LIFE, LIBERTY, ETC.; DUE COURSE OF LAW. *No citizen of this State shall be deprived of life, liberty, property, privileges or immunities, or in any manner disenfranchised, except by the due course of the law of the land.*

Sec. 29. PROVISIONS OF BILL OF RIGHTS EXCEPTED FROM POWERS OF GOVERNMENT; TO FOREVER REMAIN INVIOLOATE. *To guard against transgressions of the high powers herein delegated, we declare that everything in this "Bill of Rights" is excepted out of the general powers of government, and shall forever remain inviolate, and all laws thereto, or to the following provisions, shall be void.* [This second to the last phrase is a fraud and was put into this Constitution at a later date when some people attempted to mess with this inviolate document, the Bill of Rights. But, why does that not surprise us?]

So, what is it about these simple sections of the Texas Constitution that the ones who work for the State and its political subdivisions cannot understand about a citizen's right to own property without having it taxed? I think it is quite simple when reading these sections of the document. We have a right to own property as plainly set forth in this document, and since a right cannot be taxed, how is it that these simpletons just can't get it through their thick heads that natural persons do not have to pay the tax? Are the law-writers that good at obfuscation? Let's look at some more legislative acts and see if anything else will help us understand the government worker mentality.

Also, in April, 1879 we see another act dealing with ad valorem taxation where the Leg. wanted to collect taxes on rendered and un-rendered property in unorganized counties²¹ for the years 1871-1876. What I found interesting about this act was that the lists of un-rendered lands came from the Comptroller's office to the local county commissioners' court. Why would the comptroller become involved in local matters if it wasn't for the fact that the act applied to corporations, etc. and not to natural persons?

Chapter CXLVII, Sec. 6. *The compilation required in the foregoing section shall be delivered to the assessor of taxes, who will make out a roll showing the*

²¹ It appears that "un-organized" counties were ones in which no courts were available, and very little government of any kind other than sheriff from what I can see. Think we can go back to that point?

names of the original grantees of tracts which are unrendered, the number of acres unrendered for each of the years from 1871-1876, and the taxes thereon, state and county; said taxes to be calculated at the rates of state and county taxation for the years named; said roll shall be in duplicate, one copy of which shall be delivered to the collector of taxes and the other forwarded to the office of the comptroller of public accounts.

Again, the question, why should the comptroller get involved? For a bit of intrigue and possible comic relief, I want to share this act of the Leg. with you.

Chapter IX. □An act to repeal an act entitled □An act to levy a tax on the privilege of keeping or harboring dogs, and to provide for the assessment and collection of the same.

Section 1. *Be it enacted by the Legislature of the State of Texas, That an act entitled □An act to levy a tax on the privilege of keeping or harboring dogs, and to provide for the assessment and collection of the same, approved August 19, 1876, be and the same is hereby repealed.*

Sec. 2. *The fact that a large number of prosecutions are now pending against citizens of the state under the above recited act, and that assessors of taxes are proceeding to assess said tax for the year 1879, creates an imperative public necessity and emergency, that this act pass immediately and that it go into effect at once. It is, therefore, enacted that the rules requiring this act to be read on three several days be and [the same] are hereby suspended, and that this act take effect and be in force from and after its passage.*

Approved February 10, A.D. 1879.

Takes effect from and after its passage.

[If anyone gets the divine revelation on that one, please let me know its background. That's almost as strange as the prairie dog nuisance act I came across that was only a few words long, but could not be read more than once.]

One quite important point to make about the year 1879 was the fact of the codification of the civil statutes. That same year the Leg. codified the Penal and the Criminal Procedures, so it wasn't any big thing. But what is important is that from then on it was easier to watch the progression of the taxation act's reference to *firms, companies and corporations*. That's what I liked! It made it much easier to follow it from version to version, such as 1911, 1925, 1948, etc.

As early as 1881 we see this use of the Revised Statutes where just two years previously, the Leg. amended the original act, but now the legislation amended the Revised Statutes. Follow this in the heading of this act from 1881, then see the heading of an act from a special session in 1882.

Chapter LV. : An act to amend articles 4662, 4664 and 4665 of chapter 1, title 95, or the Revised Statutes, adopted February 28, 1879.

Chapter XVII. : An act to amend articles 4662, 4664 and 4665, chapter 1, title 95, of the Revised Statutes, as amended March 24, 1881. [Notice our last amendment.]

And I just have to show this next act to you from 1884 because it may be the first and last act you've ever seen where it is admitted that the state had too MUCH money. Also, it may be the first act: at least it was the first one in which I located our most important phrase in the taxation article of the Texas Constitution.

Chapter XXXII.

An Act to amend article 4662, chapter 1, title 95, of the Revised Statutes, as amended and approved May 4, A.D. 1882, and to amend articles 4666 and 4668, chapter 1, title 95 of the Revised Civil Statutes,²² to reduce taxation for general revenue purposes, to conform the tax laws to the amended constitution, and to provide for the levy and collection of a tax to maintain a system of free schools under the amended constitution.

Section 1. *Be it enacted*

Article 4662. *There shall be levied and collected an annual ad valorem State tax for the maintenance of public free schools on all real property situated, and on movable property owned, in this State on the first day of January of each and every year, except so much thereof as may be exempted by the constitution and laws of this State, which cash value shall be estimated in lawful currency of the United States.*

As stated, that is the most important phrase of our present day state constitution which guarantees that the property of natural persons cannot be taxed. If you can't understand that one, then stick around for the book because it lays it all out rather simply according to both of my friends.

In 1885, Chapter 111, we see almost the same exact heading that we just saw in the previous quotes. But it is later in the act where we get a couple of clues to back up our position on taxes. Let me just go to that important section and quote that. For those of you that don't trust what I'm quoting for you, please feel free to go look them up yourself. I love it when people do that, because usually they tend to respect my research more.

Sec. 2a. *Every banking corporation, State or national,²³ doing business in this State shall, in the city or town in which it is located, render its real estate to the assessor of taxes at the time and in the manner required of individuals.²⁴ At the time of making such rendition the president or some other officer of said bank*

²² Notice the insertion of "Civil" here and not in the line above? Typo only, in my opinion.

²³ Remember our original act from 1876 exempted national banks from taxation.

²⁴ Please don't go off half-cocked by thinking you have me here because this "required" is referring to the "time and manner" required of individuals. There were times set to do the rendering, and if you didn't do it timely and with the proper form, you could not vote in the elections, etc.

shall file with said assessor a sworn statement showing the number and amount of the shares of said bank, the name and residence of each shareholder, and the number and amount of shares owned by him. Every shareholder of said bank shall, in the city or town where said bank is located, render at their actual value to the assessor of taxes all shares owned by him in such bank; and in case of his failure so to do, the assessor shall assess such unrendered shares as other unrendered property

Nothing herein shall be so construed as to tax national or State banks, or the shareholders thereof, at a greater rate than is assessed against other moneyed capital in the hands of individuals.

Finally in 1887 we get a hint as to why the state comptroller's office gets involved in local taxation. At least one of the reasons is to allow the state to make up to the counties shortfalls from *insolvent or delinquent taxpayers*. If there were too many of those types in one county, that county might go belly-up, so that state is there to bail out in these situations. [Chapter 133].

Also, in 1887, Chapter 141, I located another interesting act allowing the commissioners' court of any county to contract for the use of private bridges. What a concept!

Sec. 6. *The commissioners court of any county in this State may, when the cost of constructing a bridge over any bay or river in said county is two hundred and fifty thousand dollars or more, contract with any person, company or corporation for the right of the public to use such bridge, in such manner, upon such terms, and for such annual compensation as may be agreed upon by and between the owner or owners of such bridge and the commissioners court of the county where said bridge may be located: Provided, no contract for the use of any such bridge shall be made for a longer time than twenty-five years. The commissioners court shall levy a tax sufficient to pay the annual amount contracted for.* I wonder which friend of which legislator got rich off that one?!

In 1889 we see similar verbiage that we saw previously. **Chap. 4.** [H.B. No. 669.] **An Act to amend Article 426, Title 17, Chapter 5, of the Revised Civil Statutes of Texas, and to validate²⁵ levies and assessments of taxes made by cities for 1889.**

Article 426. *Cities having more than ten thousand inhabitants may levy, assess, and collect taxes not exceeding one and one-half per cent on the assessed value of real and personal property in the city, not exempt from taxation by the constitution and laws of the state, and assessments, levy, and collection or taxes*

²⁵ For understanding of this tactic you may want to pick up my chapter on Validation Acts of the Leg., which are acts that rubber stamp illegal activities of the political subdivisions. The Leg knows the activities were illegal, but it reminds me of Rosanne Rosanna Danna of SNL fame. ☐Never Mind!☐

made by such cities for the year 1889 are hereby valid to the amount aforesaid,

Moving on to 1895 we see the codification of the taxation statutes more readily, and if you watch the progression of the different volumes of Revised Statutes, you won't see much change at all. The most common change is the addition of more items and entities to tax, but then again, who's keeping score. One other great thing about looking in the Revised Statutes is that it gives the date of the original enactment of each section with page numbers and all.

CHAPTER TWO

OF THE PROPERTY SUBJECT TO TAXATION AND THE MODE OF RENDERING THE SAME

Article 5061. [4669]²⁶ *All property, real, personal, or mixed, except such as may be hereinafter expressly exempted, is subject to taxation, and the same shall be rendered and listed as herein described*

Art. 5062. [4670] Real property

Art. 5063. [4671] Personal property shall, for the purposes of taxation, be construed to include all goods, chattels and effects, and all moneys, credits, bonds and other evidences of debt owned by citizens of the state, whether the same be in or out of the state; all ships²⁷

Art. 5064. [4672] The term 'money' or 'moneys,' wherever used in this title shall, The term 'person' shall be construed to include firm, company or corporation...

During this time period there was printed a volume of Texas laws by the name of **BATT'S ANNOTATED CIVIL STATUTES OF TEXAS**. I mention this because that volume had the same printed laws as did the aforementioned edition of the Civil Statutes, so we know we are following the right path on this research.

Other than the change in the section number, our 1911 version of the **Revised Civil Statutes** the taxation statutes read the same. In this volume the property taxation chapter has changed to Chapter Eleven, but the title heading is still the same, so obviously they are dealing with the same subject. The articles are numbered starting at 7501 and are consecutive from there. The definition with which we are concerned, the word person, we see: '*Person.*' *The term, 'person,' shall be construed to include firm, company or corporation.* [Acts 1876, p. 275, sec. 4.] Exact quote.

So, our definition has not changed one iota even in another copy-cat version, **McEachin's Texas Civil Statutes Annotated** copyright 1913. It appears to be almost an exact copyat least word wise, but not positioning on each pageof the other versions. And of course, our definition of person is exactly the same on page 2735. And that duplication is followed in **Vernon's Sayle's Texas Civil Statutes of 1914**, where on page 4673 we see that 'person' is still the same.

²⁶ Former article/section number.

²⁷ I wanted you to see a bit of what personal property was then, and later we'll see what it is in 2002.

From **VERNON'S LAW BOOK COMPANY of Kansas City, MO.**²⁸ we have available

**COMPLETE TEXAS STATUTES
EMBRACING
THE REVISED STATUTES OF 1911 AND THE REVISED
CRIMINAL STATUTES OF 1911**

Our definition for the term '*person*' reads exactly the same with the only difference being how the words in that definition show up on the page and the Article numbers seem to have changed from the original as mentioned earlier. But article numbers aren't important in reading laws.

In the 1925 **REVISED CIVIL STATUTES** a composition most researchers are at least somewhat familiar with since even into the 1970's at least, acts of the Leg. would amend this set of statutes. The means most of the 20th century's laws come from this volume, amended many times of course, so this volume has to be considered extremely important to how property taxation was to be interpreted for us, your parents and grandparents, if not your great-grandparents.²⁹ It would be my not so humble opinion that if the 1925 volume of statutes has the exact same definition of '*person*' then that should settle the argument. It does, and it doesn't. The definition reads the same, but that doesn't settle the argument since control freaks want money and they seem to like it more when nobody questions them about it.

Another interesting tax showed up about this time, and that tax was the franchise tax for domestic corporations. A short aside here: If the occupation tax applied to all corporations, not just foreign corporations as I contend 'and can prove, I might add' then why the need for a franchise tax on Texas corporations? The fact is the occupation taxes are for foreign corporations and foreigners maybe, and other taxes could be put on domestic corporations.

Also, in the 1925 version we see the articles change numbers again, but there is still no significant change in the word used in the statutes. You'll notice on page 2069 at the end of the definition of '*person*' they added **G. L. Vol. 8, p. 1111**. Again, unimportant except for research.

I kind of like the 1936 edition of the **REVISED CIVIL STATUTES** because it gives us the other article numbers for each of the previous articles listing the definitions. The article that interests us is now **Art. 7149** and previously was **[7506]** and **[5064]**. I'm sure many of you are just about bored to tears, but I'm trying to give people all the ammo they might need with addresses to fight back against the Assessors and Collectors of this state. By giving the address it will help if you ever need to go get copies for court cases. By the way, the 1936 edition contained the same definition of our term '*person*.' It's been 60 years now, and only 66 more years to go to find a change.

Until we get to the 1948 Revised Civil Statutes we have to check the Supplements mentioned above to see if any changes were made in our definitions. The 1943 and 1945 versions of

²⁸ That was the abbreviation on the title page of the book. Now, what was all that talk about IRS abbreviations for federal zones with the 50 states? Think some Patriot, or a government subversive gave us that one?

²⁹ I cannot honestly include my ancestors since they lived in Germany, Illinois and Michigan. How smart were they?

VERNON'S TEXAS STATUTES Supplement had no changes whatsoever important to our discussion. With the article numbers remaining the same in the 1948 version, we find rather quickly that the definition of the term 'person' still *shall be construed to include firm, company or corporation*. Now we know that our major versions of the Revised Civil Statutes'1879, 1895, 1911, 1925, and 1948 all have the same definition as to what entities the property tax applies.

And quickly looking at the Supplements after 1948, we see the 1952 volume had no changes, and the same with the 1956, 1960, 1962, 1964,³⁰ 1966, 1968, 1970, and 1972 volumes. We find some slight changes in the 1974 version of **West's Texas Statutes & Codes, Compact Edition**, but we still do not find a change in the definition of 'person' [page 934 Column 2]. Even in the 1975 Supplement all we see the Leg. doing is listing other groups which are allegedly not required to pay the property tax.

I don't remember seeing a 1977 version, but it isn't important because the big change took place in 1979, when our heroes in the Leg. repealed our suspect article 7149.

Art. 7147 to 7149.

Repeal

This article is repealed by Acts 1979, 66th Leg., p. 2329, ch. 841, sec. 6(a)(1), effective January 1, 1982, sec. 1 of which enacts the Property Tax Code, constituting Title 1 of the Tax Code.

Now isn't that hunky dory? For me that pretty well cinches this argument. Remember, when the Leg repealed this one, which resulted in the enacting of the Property Tax Code, that Code was immediately governed by the Code Construction Act! That seals the deal! Person in property taxation only applies to a *firm, company or corporation!!* It seems rather simple to me.

Since 1876 the definition of our term 'person' never changed one iota until more recent times when other descriptive terms for the same type of fictitious entity have been added to the definition of 'person' in the Code Construction Act. There is other evidence that I will integrate into this paper in the future, but I don't have time right now.

For example, one piece of legislation I came across differentiated for a railroad the taxable road bed and the non-taxable road bed. An undeveloped 'meaning no tracks laid' road bed was not to be taxed. Now, you want to tell me the undeveloped road bed that I have my house setting on 'I know that because there are no railroad tracks running across my property, and my neighbors with vouch for that fact' is to be taxed? Yet a railroad's undeveloped road bed is not to be taxed? How stupid is that logic. I'll find that act sometime and quote it exactly, but that is the gist of it.

I want to conclude this discussion with the clincher! The clincher happens to be the Multi-state Tax Compact adopted by the Leg. in 1981, the purpose of which are to:

- 1. *Facilitate proper determination of state and local tax liability of multistate taxpayers, including the equitable apportionment of tax bases and settlement of***

³⁰ This year the Leg added *property moving in interstate commerce* to the exempt from taxation list. The property had to be out of the state within 90 days, or it was supposedly taxed.

apportionment disputes.

2. *Promote uniformity or compatibility in significant components of tax systems.*
3. *Facilitate taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration.*
4. *Avoid duplicative taxation.*

Obviously, they achieved their objectives, huh? Most all the states have the same basic taxes, or at least the same type tax laws read basically the same. For example, last year (2001) I completed a study of sales taxes in all the 50 states and found that 15 other states have a sales tax that only applies on property ceded to or owned by the federal government.' That was an interesting discovery for a home inspector, or anyone else for that matter.

My point is that if you have a similar type of law in two different states, then probably most everything about each law will be basically the same. Again, an example would be definitions of the terms used, as was the case with the sales tax statutes. Each of those 16 different states used the same basic definition for the terms "*in this state,*" and "*within this state.*" Each state statute defined the term as referring to *land ceded to or owned by the federal government.* If someone had the time to study each different type of tax from all the states, I'm betting the same terms would be used in each state's statutes for each separate tax.

And that is exactly what I'm getting at with this section about the Multistate Tax Compact. The definitions of the terms are extremely important to especially our study of property taxes in that the definition of **taxpayer** lines up exactly with our original property tax act from March 21, 1876!

ARTICLE II. DEFINITIONS

As used in this compact:

3. "*Taxpayer*" means any corporation, partnership, firm, association, governmental unit or agency or person acting as a business entity in more than one state.

Anyone else out there in radio-land see anything interesting about that definition? How did you like that lie at the end? Well, maybe not a total lie, but a deception nonetheless. It was the part about a person acting as a business entity in more than one state. The deception is that a citizen of this country in my opinion can have a business in as many states and he or she desires, and nothing can be done about it by government in any way. Citizens have rights and one of those rights is that you have a right to make money, lots of it in fact. As long as government did not create you, then they can't touch you if you haven't violated a law.

However, the above definition would be correct if the word "*person*" was referring to a foreigner "*acting as a business entity in more than one state.*" I see nothing wrong with requiring a foreigner to be a taxpayer, but they can't force Suzie and Joe Bob Citizen to be a taxpayer. And the statutes reflect that position beyond question, in my opinion.

That is unless you can prove to me that the property tax is not included or even referred to by the

Multistate Tax Compact. My position on this issue could be a bit tenuous if someone can prove to me that the definition of **tax** within this Compact does not include a property tax.

9. *"Tax" means an income tax, capital stock tax, gross receipts tax, sales tax, use tax, and any other tax which has a multistate impact, except that the provisions of Articles III, IV and V of this compact shall apply only to the taxes specifically designated therein and the provisions of Article IX of this compact shall apply only in respect to determinations pursuant to Article IV*

So, does the Texas property tax affect the taxes of other states? I say, yes, due to the fact that foreign corporations 'defined as corporations based in other states' are taxed in Texas, yet they are also taxed in other states because each is doing business in other states. It would seem logical that any property tax on a foreign corporation would have to affect its balance sheet within its home state. But, then again, I don't count very well, and I certainly don't know anything about accounting procedures so I may be way off in left field on this Multistate Tax Compact concept and how it relates to my position that taxes only apply to fictitious entities.

Even if this compact has no bearing whatsoever on property taxation, the fact still stands that a right cannot be taxed and that includes a property tax against a citizen's property. Can't legally be done!

Daniel Lee Schinzing
c/o 1248 Willow Wood
Cleburne, Texas 76033-4626
817-558-9811
Fax 817-641-0297
daniels@cniemail.com
www.texasisaliar.com
www.noHELL.com
www.texasinjustice.com
www.exposinglies.com

If you do not have the book titled **THE STATE OF TEXAS is a LIAR!!** or the CD titled **THE STATE OF TEXAS, INC. is a LIAR!!** then maybe you should get a copy. What you have read in this paper is only a sample of the lies your government is telling you. Since the book is sold out, send \$32 to the address above for the CD. I'm betting it will change your life!

INCLUDE, INCLUDES, INCLUDING

Words Of Art For Law Writers?

For the normal person, these words are rather simple to understand while reading something, but when it comes to legal writings these words don't have the same meaning. If there is any root word which needs to be understood by a person attempting to understand legal paperwork, it has to be this word **include** and its different versions. I've come to that conclusion after having thoroughly studied thousands of laws and legal writings. No other word comes close to its importance.

Again, for a normal person we would use the word **include** similar to the use I found recently in the September 2002 issue of The Reader's Digest on page 135. "*She is feeling fine, beaming in front of 60 people, **including** her father.*" A rather simple sentence for a normal person to understand, but if it was written by an attorney, it would mean something totally different. This sentence would actually mean that only *her father* was there to see her beaming. Sounds crazy, huh? I know it seems crazy, but that is the actual way the word is defined in law dictionaries because it is defined as a word of exclusion not inclusion as in our sentence from The Reader's Digest.

For a more detailed explanation of this word usage let me quote from my paper on the Texas Sales Tax Fraud. □If you haven't yet read my book, *THE STATE OF TEXAS is a LIAR!!*, some of you may not understand my reference here to the importance of the term **include**, but it is extremely important when reading laws. As stated earlier, laws are written specifically and the term **includes** is used by these law writers to refer to the exact place, thing, or entity referred to. When they use the term **includes**, it **excludes** everything not listed. As an example of this type of writing we can look for uses of the terms **also includes**, **including, but not limited to**, or **including, without limitation**. These specifically used common terms make me conclude that the use of the terms **include**, **includes**, **including** are almost always exclusionary when read in law books.

This style of legal writing follows the doctrine of ***inclusio unius est exclusio alterius***. You will find this term defined in ***Black's Law Dictionary, 6th Edition***, page 763, but it is found in other volumes of Black's as well. [I was rather surprised with Bouvier's for being such a large Dictionary "three volumes for the 1914 Edition" it did not define this term at all!]

The inclusion of one is the exclusion of another. The certain designation of one person is an absolute exclusion of all others. This doctrine decrees that where law expressly describes particular situation to which it shall apply, an irrefutable inference must be drawn that what is omitted or excluded was intended to be omitted or excluded.

But I think I like the definition for this Latin term in Black's 3rd Edition better for the simple reason

the writers of this dictionary give credit to Edward Coke for the original definition for this Latin term.

The inclusion of one is the exclusion of another. The certain designation of one person is an absolute exclusion of all others. 11 Coke 58b.

Now, how does the second part of that definition fit into the definition of *person* in the ad valorem taxation statutes from 1876? Black's 3rd came out in 1933 so this definition for *include* must have been recognizable by all attorneys and judges from that time period; a period in which our term *person* had not changed at all in the Revised Statutes. Plus to top that off, this 1933 definition appears to have been quoted from the legal commentary by Coke which was from way back! Even back further than Black's 1st Edition from 1891 in which we find *include* defined the same as the 3rd Edition. Wouldn't it be logical that if the original Property Taxation act was enacted in 1876, and Black's 1st Edition was printed in 1891, that this dictionary would have printed the true legal definitions in use in that time period?

So, when was Mr. Coke around on the legal scene to give the boys from West Publishing of Minnesota the idea to quote his definition in their First, probably Second, Third, and Fourth Editions? For some odd reason the definition didn't change, but they stopped mentioning 11 Coke 58 in the Fifth Edition from 1979. According to information gathered from the web site of *The Locke Institute*, Sir Edward Coke *in 1628, published the first of four volumes of Institutes, which delineated some of the basic rights of an individual in a stable legal order.* So, it would appear that Mr. Coke wrote his definition of our Latin term a long time before the Property Taxation act was enacted by the Texas Leg. In my opinion, that would require that the word *include* be defined as inclusive of what is listed and exclusive of what is not listed. The logic follows!

Then if you keep following the logic, you won't find any in Black's 5th Edition because that is where the scam begins with the attempts to change the meaning of the word. That volume is where they begin the programming of the readers that *include* can be a word of enlargement rather than restrictive. That's bulloney! In legal writings the word is almost always used in terms of excluding everything that was not listed. If you don't believe me let me give you an example of a contract I read recently; a contract which obviously was written by a lawyer.

Throughout this contract our term *include* is used and never, as you'll see, was it used as a term of enlargement as was suggested by the liars of Black's 5th Edition. See for yourself how the term is used, but I think you'll agree with me after seeing each of 17 uses of forms of this word in this four-page document exactly how the word is used in legal writings. After all, in this contract for a merchants account, the attorney who wrote it up could have used any terms he wanted, how ever he wanted to use them. He chose

to use *include* as a restrictive term each time out of 17. Here they are, you decide.

1. *including, but not limited to, suspension of processing privileges or creation or maintenance of a Reserve Account in accordance with this Agreement.*
2. *including, but not limited to, those chargeback rights enumerated in the Rules;...*
3. *including, but not limited to, fees, fines, and chargebacks.*
4. *including, without limitation, all rights to receive any payments or credits under this Agreement (collectively, the Secured Assets.*
5. *including, without limitation, all outstanding/uncollected amounts and potential chargebacks.*
6. *including, but not limited to chargebacks, fines imposed by**[too long to print]*
7. *including, but not limited to: any additional location or new business,*
8. *including but not limited to those resulting from any transaction processed*
9. *[Name of Company]disclaims all implied warranties, including those of merchantability and fitness for a particular purpose.*
10. *You may be using special services or software provided by a third party to assist you in processing transactions, including authorizations and settlements or accounting functions.* [What special services are allowed?]
11. *(physical or electronic including but not limited to account numbers, card imprints, and TIDs)*
12. *(including without limitation the terms of this Agreement),*
13. *This Agreement, including the Schedule of Fees, the completed Application, the Merchant Operating Guide, the Rules and any amendment or supplement to this Agreement made in accordance with the procedures set forth in Section ___ below, all of which are incorporated into this Agreement, constitutes the entire agreement between the parties, and all prior or other agreements or representations, written or oral, are merged in and superseded by this Agreement.* [How huge is this Agreement now after this list? The part I read is only four pages of very small type, but the use of the word *including* listed several other features than just the four pages, don't you agree?]
14. *including, without limitation, specific performance, issuance of an injunction, or imposition of sanctions for abuse or frustration of the arbitration process.*
15. *The parties agree that anything communicated, exchanged, said, done or occurring in the course of the arbitration, including any private caucus between the arbitrator and any party before or after any joint arbitration session, will be kept confidential.*
16. *All provisions of this Agreement that by their context are intended to survive termination of this Agreement, including, but not limited to, Sections _____ with survive the termination of this Agreement.*
17. *including, but not limited to, your obligation to pay any amounts due and owing to Member or _____.*

Anybody now want to disagree with me about the normal use of our suspect term? I'll give you #15 as maybe a reach on my part, but that's the only one. Without a doubt this sampling of a legal document is emblematic of the most common way the word *include* is used in legal writings. Admittedly, there were quite a few *includes* in the sample, but I loved it for that very reason so that I could give the reader a great

example of how the word is used in almost all cases. I reservedly use the term *used in almost all cases* because there have only been maybe a handful of times I've read that word in a legal type document and honestly thought it was used in the way a normal person would use it. You have to admit that in 17 times the word, ***include*** was used, not once was it used as a normal person would use it. If your view is still inconclusive, I'd say you are hopeless or a liar!

Again, as stated, this doctrine is one of the most important points to understand before you will ever gain insight as to how to read laws of all kinds, and it is one of the main contentions that I and other researchers have with lawyers, prosecutors, and judges. This problem is exacerbated by the fact that few of the members of these groups actually ever read any laws! I know that sounds crazy, but it is very true. And I say that, not just from my own experience with these types, but after many conversations with other researchers who have made the same type of comment.

As a general rule, the legal experts don't know what the laws say! They are seldom forced to go read a law, much less the history of a law as I have done on countless occasions and as I have with this subject of property taxation. So, because we researchers actually read the laws, we see patterns emerge in the writing of laws. Learn the patterns, and it's rather easy to understand what laws mean - usually, anyway.

And as these patterns go, the use of the words ***include, includes, including*** is one of the most important to understand. Before someone taught me this particularly simple pattern several years ago, I had thought myself rather intelligent. What a wake-up call and humbling experience that was! Within a short time, I realized that when it came to reading laws, I had been minor league, if not little league. After learning the ***include, includes, including*** pattern, I was convinced it is one of vital importance.

For me to prove each use of the word ***include, includes, including*** as exclusive rather than inclusive would be pretty difficult. The best suggestion I can use to demonstrate my interpretation of how they write laws over a long period of time is to follow the history of a law and watch its progression. The best *example* of this process is my chapter on the *Motor Fuels Tax*.

The best *proof* can be found in **Black's Law Dictionary 4th Edition**, where it defines the word, ***include***.

To confine within, hold as in an (i)nclosure, take in, attain, shut up, contain, (i)nclose, comprise, comprehend, embrace, involve.

If Black's 4th was our only evidence my position might be a bit shaky, but the other versions of Black's concur except the 5th Edition and maybe the 6th Edition. Even the 7th Edition, loaned to me by my

associate Scott Thompson, a thorn in the side of the lying Texas Comptroller, is evasive and strays faaaaaaaaaarrrrrrr from what Edward Coke originally taught us the legal use of the word actually means.

However, what Black's 7th does for us is to expand on the definition of our Latin term by referring us to the Latin term *expressio unius est exclusion alterius*. Please understand that this is the first volume of Black's to list that connection of the two Latin terms. When I looked up that term, I located a couple others important to our discussion. In fact, as you'll see, we've already listed the interpretation of these Latin terms, only we didn't know it. In my opinion this definition listed just below from Black's 7th is not exactly an accurate definition, but to me is an amalgamation of all three Latin terms which mean basically the same. *Expressio unius est exclusion alterius* means:

A canon of construction holding that to express or include one thing implies the exclusion of the other, or of the alternative. For example, the rule that □each citizen is entitled to vote implies that non-citizens are not entitled to vote. Also, termed inclusion unius est exclusion alterius; expressum facit cessare tacitum.

Let me show you what the other versions of Black's have to say about these three slightly different Latin terms, and I think you'll see that each has a distinct meaning and can stand alone in regards to our subject of property taxation. Before I give you my opinion of which best fits our situation, form your own opinion about which defines and clarifies our property taxation dilemma. [Some of this you may want to skip, but if you're fighting the fight to save your property, I'm betting you need to study each of these listed cases. My purpose for such a list is for those of you who do not have access to the law dictionaries I have on hand. Some of these cases can be located on the Internet, and the rest can be pulled at a law school library when you're in that neighborhood.]

Black's 1st Edition "Expressio unius est exclusion alterius" *The expression of one thing is the exclusion of another. Co. Litt. 210a. The express mention of one thing [person or place] implies the exclusion of another.*

Expressio unius personæ est exclusion alterius. Co. Litt. 210□*The mention of one person is the exclusion of another. See Broom, Max. 651.*

Expressum facit cessare tacitum: *That which is expressed makes that which is implied to cease, [that is, supersedes it, or controls its effect.] Thus, an implied covenant in a deed is in all cases controlled by an express covenant. 4 Code, 80; Broom, Max. 651.*

Black's 3rd Edition "Expressio unitus est exclusion alterius" *The expression of one*

thing is the exclusion of another. Co. Litt. 210a. *The express mention of one thing [person or place] implies the exclusion of another.* Broom Max. 607, 651; 3 Bingham. N.C. 85; 8 Scott N.R. 1013; 12 M. & W. 761; Pearson v. Lord, 6 Mass. 84; Commonwealth v. Berkshire Life Ins. Co., 98 Mass. 29; Trustees of Methodist Episcopal Church v. Jaques, 3 Johns Ch. (N.Y.) 110; Commonwealth v. Mayor of Lancaster, 5 Watts (Pa.) 156; U.S. v Barnes, 32 S.Ct. 117, 222 U.S. 513, 56 L. Ed. 291.

Expressio unius personæ est exclusion alterius: Co. Litt. 210. *The mention of one person is the exclusion of another.* See Broom, Max. 651.

Expressio facit cessare facitum: *That which is expressed makes that which is implied to cease, [that is, supersedes it, or controls its effect.] Thus, an implied covenant in a deed is in all cases controlled by an express covenant.* 4 Coke, 80; Broom, Max. 651; 5 Bingham. N.C. 185; 6 B. & C. 609; 2 C. & M. 459; 2 E. & B. 856; Andover & Medford Turnpike Corp. v. Hay, 7 Mass. 106; Gage v. Tirrell, 9 Allen (Mass) 306; Weston v. Davis, 24 Me. 374; Scott v. Fields, 7 Watts (Pa.) 361; Galloway v. Holmes, 1 Doug. (Mich.) 330; American Well-Works v. Rivers (C.C.) 36 F. 880.

Black's 4th Edition "Expressio unius est exclusion alterius" *Expression of one thing is the exclusion of another.* Co. Litt. 210a; Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. *Mention of one thing implies exclusion of another.* Fazio v. Pittsburgh Rys. Co., 321 Pa. 7, 182 A. 696, 698; Saslaw v. Weiss, 133 Ohio St. 496, 14 N.E.2d 930, 932. *When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.* Little v. town of Conway, 171 S.C. 27, 170 S.E. 447, 448.

Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded. People v. one 1941 Ford 8 Stake Truck, Engine No. 99T370053, License No. P.8410, Cal., 159 P.2d 641, 642. [In the dictionary it was smaller print!]

Espressio unius personæ est exclusion alterius□Co.Litt. 210. *The mention of one person is the exclusion of another.* See Broom, Max. 651.

Expressum facit cessare tacitum: *That which is expressed makes that which is implied to cease, [that is, supersedes it, or controls its effect.] Thus, an implied covenant in a deed is in all cases controlled by an express covenant.* 4 Coke, 80; Broom, Max 651; 5 Bingham.N.C. 185; 6 B. & C. 609; 2 C. & M. 459; 2 E. & B. 856; Andover & Medford

Turnpike Corp. v. Hay, 7 Mass. 106; Galloway v. Holmes, 1 Doug., Mich., 330.

Where a law sets down plainly its whole meaning the court is prevented from making it mean what the court pleases. Munro v City of Albuquerque, 48 N.M. 306, 150 P.2d 733, 743.

Black's 5th Edition "Expressio unius est exclusion alterius" A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another.

[Same cites as above.]

Expressio unius personæ est exclusion alterius: *The mention of one person is the exclusion of another.*

Expressum facit cessare tacitum: *That which is expressed makes that which is implied to cease [that is, supersedes it, and controls its effect]. Thus, an implied covenant in a deed is in all cases controlled by an express covenant. Where a law sets down plainly its whole meaning the court is prevented from making it mean what the court pleases.*

Munro v. City of Albuquerque, 48 N.M. 306, 150 P.2d 733, 743.

Black's 6th Edition "Expressio unius est exclusio alterius" A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another.

[Same cites as above.] *Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under the maxim, if a statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.*

[Our other Latin terms from this edition have the very same definitions.]

The commentaries under the first Latin "maxim" in Black's 7th Edition puts these terms in a less than favorable light and at least suggest that these three terms are not canons or maxims at all. I am basically in agreement with the present day interpretation of these three terms, however, when reading our suspect terms *include, includes, including* there is no other interpretation to have than one that excludes everything not listed as is historically consistent. No, these Latin terms cannot legitimately hold true in all cases, but when it comes to *include*, it sure is valid without question, in my opinion.

Hopefully you have not fallen asleep by this time. I know it was a bit much, but how often do get the opportunity to read such boring non-fiction? Only when you're reading my books, you say?

As further proof in regards to our word *include*, let me quickly quote from another dictionary I have around here. From Funk & Wagnalls comes a 1943 edition I picked up for .50 cents each of two volumes' a

steal in my opinion. *The Practical Standard Dictionary of the English Language* defines *Include* as:

1. To comprise as a component part. 2. To enclose within; contain. 3. To bring to an end; conclude □ *includible (a) inclusion (n)* **1. The act of including; restriction. 2. That which is included;** □ *inclusive* **1. Including the things, times, places, limits, or extremes mentioned; as, from A to Z inclusive. 2. Including within; surrounding; often with of; as, the list is inclusive of all the items.**

Shouldn't the words *include*, *inclusive*, *inclusion*, since these terms spring from the same root, be defined very similarly? The attorneys of the world have defined our word *include* correctly all these many years of written laws, but I would have to conclude that the rest of the English speaking population has not been defining and using that word correctly. We've added a different definition to the original meaning of the word which was to be inclusive.

What I would suggest the reader do is to conduct your own informal survey as you are reading not just legal writings, but any book, magazine, or article; a great one to read is a contest legal disclaimer as usually there are several *includes*. Pay attention to how the word *include* is used by the writer, then when reading legal writings, compare how the term is used. I'm convinced what you will find is that the legal writings only rarely do NOT use the word *include* as a word that encloses the items listed.

One other wrinkle in my position was put in by the Leg. back in the 1997 session when they messed with the definition of *include* in the Code Construction Act, Chapter 311 of the Government Code. The legislators, in their non-infinite wisdom, decided to say that from then on the words *include* and *including* could be words of enlargement rather than words of exclusion.

(13) "Includes" and "including" are terms of enlargement and not of limitation or exclusive enumeration, and use of the terms does not create a presumption that components not expressed are excluded.

There was our Leg., attempting to totally change all of legal history, at least back into the 1600's with Edward Coke. My opinion is that the liars from the Attorney General's office figured out that a bunch of us Constitutionals had figured out this term was the key to understanding most laws, and these liars got the Leg to do a pre-emptive strike against us. The Leg's definition of our terms is now a lie, because as shown above this definition did not show up in legal writings until some 30 years ago in Black's 5th Edition! But, did we really expect anything other than lies from our Leg?

But, why is this word so important in our study of property taxation? You mean you haven't figured

out yet that the administration of the entire property tax system is dependant on that seven letter word? That's right, this entire mult-billion dollar tax all hinges on how that term is defined in the statute originally, and since it never changed until the 1979 Legislative session we have to assume that the meaning that word had in 1876 has to be the same in 1979. Either that or we have a fraud on our hands here because the Leg. would have in actuality changed the law without passing a new act of the Leg. amending or repealing the original act. Can't be lawfully done in Texas! Maybe in New York or some other place, but not Texas as it is forbidden by the Texas Constitution!

Now, back to my survey of which Latin term best fits our property taxation use of the word *include*? After having read the definition of each of these terms, which do you think best fits? Though each one fits our discussion, my vote is on the *expressum facit cessare tacitum*. My reasoning hinges on the first phrase of what is to be taxed in the original legislation from March 21, 1876 because that phrase *implies* that all property is to be taxed. But, the next phrase lists or *expresses* property "*firm, company or corporation*" that can be taxed. When these entities were expressed, *that which is implied ceases!* Another proof that the property of natural persons cannot be taxed as it was not mentioned. Don't you just love Latin phrases which can be used against the attorneys who have used these phrases against *pro se's* for so long?

So, where does that leave us? It can only leave us interpreting the word *include* as a word that excludes everything not listed with the word, unless a phrase similar to the ones we saw in our sample contract above is used: *including, but not limited to* or *including, without limitation*. Our only other option is the concept that whatever follows the word "*include*" are the only things to be *included* in the category mentioned. Thus in regards to property taxation, the only property lawfully required to be taxed can only be that property owned by fictitious entities, and not natural persons! There can be no other conclusion for this discussion.

Daniel Lee Schinzing
(deceased)

If you have not purchased a copy of the *THE STATE OF TEXAS, Inc. is a LIAR!!* you probably need to do so, as it will allow you to view your little corner of the world through different eyes! It is guaranteed to change your life.