

OPTING OUT OF PROPERTY TAX



By

Requiring Verification of a Claimed Debt Due

S t o r m B r o o k s

Opting Out of Property Tax

Version 1.0



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Introduction

Governments pretend they own all property on Planet Earth. Nonsense! Men were men to live somewhere on earth without the government claiming the homeowner owes them rent to live in their own home.

Who Needs this Information?

All collections actions for taxes by State counties on private property are unconstitutional. Why would you participate in a money-scam by communists working for the State? No state government has the power to tax private property in America.

This information is for the poor man who is having trouble buying food, paying bills, and who thinks he's in big trouble because he can't pay a property tax solicitation by the county treasurer.

But, if you know the law, there is no reason to fear.

"The first Clause of the Fourth Amendment provides that the "right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated...." This text protects two types of expectations, one involving "searches," the other "seizures." -- United States v. Jacobsen (Apr. 2, 1984)

Though this work has helpful information in it, it is not legal advice. Do your own research!

Rich men don't need this information because they can afford to pay their alleged property tax bills and go along with the scam. Moreover, many of them operate businesses out of their home and legitimately owe the property tax. But, a wage earner working for an employer does not!

A poor man living on social security check can't afford to pay these "damn" property tax bills – the most egregious of all the taxes. Many live in a state of fear the State will seize their home. But, this won't happen to you because you have accepted responsibility to obey the law and not cowardly submit to their presumptions about law and their subreptive schemes to get to your wallet.

Storm Brooks

Guidelines

- ___ Read over the Affidavit . . .
 - ___ Make a decision and commitment to send in your own Affidavit Statement.
 - ___ Edit this Statement to fit your facts: Name, address, SSN, earnings, etc.
 - ___ Recheck to see if you have all your facts correct.
 - ___ Run off one copy with exhibits and sign it under notary attestation. You can put your thumb print in red below your signature if you wish.
 - ___ Make two other copies: one for the regional director and the other to the U.S. Secretary of Treasury. Keep the original for your copies.
 - ___ Prepare the two envelopes with certified mail return receipts.
 - ___ Mail both certified.
 - ___ (Consider filing the original copy with your County Clerk as a public record under Notices which become evidence in a court of law.
 - ___ Be sure and send a CC copy to

First and Last Name of Current Secretary, U.S. Secretary of Treasury
c/o Department of Treasury
Washing, District of Columbia [PZ] [20220]
 - ___ Wait 30 days for a response which will never come. The burden of proof is now upon them.
 - ___ Send a simple one page Notice of Default letting them know they failed to respond, rebut, or correct your statements and that you assume your position is now a fact.
- You are out of the System lawfully. Your conscience is clean. You have walked in the light and done what is right.
- If you receive “love letters,” refuse them for cause. Note that the IRS is estoppel because of their failure to refute, rebut, challenge, or correct your presumptions in your Affidavit Statement.
- Rest in the Lord.

Freedom v. Slavery

No man is free if he does not own property that cannot be taxed. Property tax is an oxymoron. There is no law on the books that I know of where the legislature passed a law to tax your private property. If you think there is, you are not reading the law carefully enough.

Property is not yours if you have to pay someone or something to remain in possession of it. Life, Liberty and the pursuit of happiness should have been stated as life, liberty and the acquisition of property. No one is happy without property. Property consists of life, liberty and possessions that are untouchable by any other entity for any purpose.

The definition of a slave is one who owns no property. A slave owns no property in a possession or his life or his liberty to use anything. We are all slaves in America. Our land and homes have been seized under color of law by the several 50 states wherein the majority of Americans now pay taxes to remain in possession of our land and homes.

In order for the state to charge a one cent annual property tax secured by the power to lien the property if not paid and sell it for payment, it must first seize the property and make it theirs. Hummm?

If this be the case in this State, our lives can be severely injured by officers of the State even unto death with or without intent without judicial recourse unless waived by statute (New Mexico Tort Claims Act) or by congressional resolution obtained prior to filing suit.

“The New Mexico Tort Claims Act says that, generally speaking, government entities and government employees "are granted immunity from liability for any tort." A "tort" is any kind of wrongful act that causes harm, including; personal injury, and property damage.”

If this be the case, we do not own our liberty if we have to obtain permits before exercising them. And if we do not pay for these permits or obtain these licenses, we cannot act in or upon our property, and we are mere peons in New Mexico. Peonage is unlawful in ALL states.

“The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration. They prohibit peonage. What is peonage? It may be defined as a state or condition of compulsory service, based upon the indebtedness of the peon to the master. The basal fact is indebtedness. As said by Judge Benedict, delivering the opinion in

Jaremillo v. Romero, 1 N.Mex. 190, 194: 'One fact existed universally; all were indebted to their masters. This was the cord by which they seemed bound to their masters' service.' Upon this is based a condition of compulsory service. Peonage is sometimes classified as voluntary or involuntary, but this implies simply a difference in the mode of origin, but not in the character of the servitude. The one exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the debtor by some provision of law. But peonage, however created, is compulsory service, involuntary servitude. The peon can release himself therefrom, it is true, by the payment of the debt, but otherwise the service is enforced. A clear distinction exists between peonage and the voluntary performance of labor or rendering of services in payment of a debt. In the latter case the debtor, though contracting to pay his indebtedness by labor or service, and subject like any other contractor to an action for damages for breach of that contract, can elect at any time to break it, and no law or force compels performance or continuance of the service." -- Clyatt v. U.S., 197 U.S. 207 (1904).

But, the truth is that no one can lawfully become a slave by a voluntary means any more than he can by a forced submission. It is God's will that men live free to be responsible only to God

Luke 16:13 No servant can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one, and despise the other. Ye cannot **serve God** and mammon.

Hebrews 12:28 Wherefore we receiving a kingdom which cannot be moved, let us have grace, whereby we may **serve God** acceptably with reverence and godly fear:

We are not our own. We are God's property bought with the precious blood of Christ. It is not God's will that any entity or person or county government hold us as their property (1 Corinthians 7:23).

We have no right or power to nullify our God-given, unalienable rights, nor can the State abrogate the rights through legislation.

"No state shall make or enforce any law limiting rights guaranteed in the U.S. Constitution" – Amendment XIV.

If we lose our liberty by a voluntary means or by deceit or by ignorance such a condition should be vacated by all nations and by God with a renunciation and revocation of it by those captured.
This is the sound logic of Samuel Adams.

Our Founding Father got it right. There is only one God-ordained purpose of government and that is the protection the people and their property. It would be an act of insanity to invert that purpose and indenture the people through cleverly-worded schemes in violation of the Tenth Commandment.

Moreover, **the only duty** mention in the Declaration of Independence is the right and duty of men to revolt and sack the treasonous officials.

“ . . . when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security” – the Declaration.

Resistance to tyranny is service to God – Quote of the Fathers

The Government and Property Tax

In my opinion, however, there is no law authorizing any government in the several states to tax private property. But, there is huge propaganda campaign to trick people into thinking otherwise. The government have lied to us and co-opted this taxing power by misinformation, disinformation, and presumption under color of law.

NMSA 7-38-8

“Owners of real property¹ and manufactured homes are required by Section 7-38-8 NMSA 1978 to declare no later than the last day of February of each year ...”

The government wants you to be afraid . . . very afraid! They want you to be so stupid and uninformed you don't know that they intend to make you a slave to their will and not a slave to God's will (Colossians 4:12). They want you to act like a jittery jack rabbit chased by coyotes. Their objective is to keep you ignorant and confused so they can gobble up your income and even take your house – **a violation of the Tenth Commandment** – “You shall not covet (scheme, plot, or plan to seize) your neighbor's house . . .”

The “You” applies to all public servants, government officials, officers, legislators, and directors working for the state.

The word “covet” refers to a sophisticated scheme, plot, strategy, device, policy, tactic or plan by unprincipled government leadership to snivel up someone's else's property; that is “robbing selected Peter to pay for collective Paul” (Kipling). The “property tax” is a clever scheme – a violation of God's law-order.

Notice the first thing coveted by public servants is **not** another man's wife, but his “house” – your house. Beware!

They do this by **subreption -- claiming you owe a “tax debt.” But, “a debt is a sum of money due by contract?** (Black's Law Dictionary)

Where is the contract wherein you agree to pay “rent” for sleeping on your property?

¹ “Real Property” and “manufactured homes” are legalese for “commercial property” used for a business to earn money – thus a “trick of the mind.”

You were born free. God put you here, **and you have a right to live somewhere on planet earth without having to pay rent and fees**, without government harassment, without fear of having your house seized, without thugs beating down your door, and without some state agent threatening to steal your property if you don't pay them an extortion fee.

"The earth is the LORD's, and the fulness thereof; the world, and they that dwell therein" – Psalm 24:1.

"Property taxes are evil, but most of all they are unconstitutional. Why are we tolerating this illegal tax upon our property?" (Dave Hodges).

"And he said unto them, Exact (extort, demand) no more than that which is appointed you" – Luke 3:13-14.

The government can lie to you, deceive you, call you, threaten you, and send you unsigned, unverified computer-generated letters begging you to give them money, but they have **no** lawful authority to charge you rent on your private property or seize your home if you do not consent to their clever commercial scheme.

Fourth Amendment ""The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated . . . ""

18 U.S.C. §1001 "whoever . . . knowingly and willfully - (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact; (2) makes any materially false, fictitious, or fraudulent statement or representation; or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry; shall be fined under this title, imprisoned not more than 5 years

All taxes are commercial. The government can tax a registered business, a mobile unit used for business, its own employees, corporations, earnings of corporations, and business property . . . but, they have **no** authority to tax you because you own a house where you eat, sleep, store stuff, and find shelter from the elements.

The government does not and cannot own all land in the county. Don't buy into the lie that everybody has to pay property tax.

The government has no authority to claim you owe them back property taxes, lien your home, seize it, sell it, and keep the profits because you allegedly owe them a couple of thousand dollars. What a scam! What a way to make a profit for the county! What

fraud! But, it works . . . if you consent to the swindle and if you are ostrich-ignorant of God's law and your God-given rights to own private property free of government interference.

"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings, and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the Government, the right to be let alone -- **the most comprehensive of rights, and the right most valued by civilized men**" (Olmstead v. United States, 277 U.S. 478).

All government in the United States is corrupt; that is, they have departed from Christian law and the rule of law (the Constitution) and now operate by lies, force, fear, duress, coercion, and intimidation. The print fancy red marked, unsigned, unverified Bills of Attainder called "Property Tax Bills" designed to trick you into thinking the instruments are official and that you owe these defrauders money. But, this tax racket is a huge fraud.

Governments Have Descended to the Level of Mere Private Corporations
Supreme Court Building Clearfield **Doctrine** Supreme Court Annotated
Statute, Clearfield Trust Co. v. United States 318 U.S. 363-371 1942

Whereas defined pursuant to Supreme Court Annotated Statute:

Clearfield Trust Co. v. United States 318 U.S. 363-371 1942:

"Governments descend to the level of a mere private corporation, and take on the characteristics of a mere private citizen . . . where private corporate commercial paper [Federal Reserve Notes] and securities [checks] is concerned . . . **For purposes of suit, such corporations and individuals are regarded as entities entirely separate from government.**"

Property taxes, speeding tickets, the income tax, and code enforcement fines are ALL COMMERCIAL SCHEMES designed to trick you into giving them your money.

Stop cooperating with fraud. Stand up. Get educated, keep your money, and fight back!

You have a God-given right to un-volunteer and not participate in a government scheme known as "public policy" -- Erie R.R. v. Tompkins, 304 U.S. 64 (1938).

14th Amendment "No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States"

How the Scam Works

When your state joined the Union of several States, the founders had to agree to uphold and support the Constitution of the United States of America – allegedly the “supreme law of the land.” And, the Constitution does not provide any state with the power to tax private property.

Your state government, along with all state governments, needed finances to operate. The people knew this and gave the state government limited powers to tax commercial property.

In New Mexico, the People gave the state power to charge for its services and power to tax business property. They could tax the fruit produced by the tree, but they could **not** tax the tree; that is, they can tax businesses, but not tax ‘em out of business; tax income producing properties like oil and gas fields, but not private property that earns no income.

Property tax is a tax on the tree that kills the tree because the tree produces no fruit (income). Generally speaking, senior Citizens have no income. Therefore, a property tax on land or houses that earn no income is a death sentence for senior Citizens.

However, by changing the definition of words, these governments were able to trick the people into paying property taxes and to unlawfully seize the property of terrified senior Citizens after they are no longer able to pay the extortion fees.

Taxing Power in the State Constitution

The New Mexico Constitution VII authorizes the state to tax “tangible property,” (business equipment) “residential property” (apartments and nursing homes), “personal property” (movable business assets and tools), “real property” (land, garages, building) and “real estate” (commercial property) or “other property” including church property used “for commercial purposes,” but nowhere did the people of New Mexico give the State the power to tax PRIVATE PROPERTY (houses, land, cars, tools, pots and pans, clothes, sofas, shovels, rakes, wheelbarrows and garden hoses.

The State can tax businesses, corporations, legal entities it creates, partnerships, and government employees, but it has **no power** to tax a living, breathing man or his property! None, zero, zilch . . . and, indeed they don’t. People are tricked into giving their money because they receive an “official” looking red-black letter Property Tax Bill. What a scam. Don’t fall for it!

The State government became greedy and cooked up a money-scheme to deceive and trick the people into paying the property tax levied on business property to also be paid

for their private dwelling which is not involved in commerce. Instead of getting out the rope and hanging these State officers at high noon, the people went for scam hook, line, and sinker. They have been happy tax slaves ever since.

“Whoever, owing allegiance to the United States, levies war against them or adheres to their enemies, giving them aid and comfort within the United States or elsewhere, is guilty of treason and shall suffer death” (18 U.S.C. §2381 revised in 1994 to eliminate hanging at high noon).

The State fraudsters did it by calling “private property” “real estate,” “real property,” or “personal property” and sending them unsigned, unverified tax assessments from the county assessor and official looking red and black letter property tax bills from the county treasurer. The people didn’t even blink. They simply set down and started writing checks to pay commercial fees on their private property.

The effect of the property tax was to tax the tree, to weaken the tree, and to shift financial power from families to the State.

Since private property earns no income, working people paid this tax out of their wages. But, the old and the poor don’t have an “income.” This increased the suffering and pressures on senior citizens living on a fixed income – people who have to choose between food and paying property taxes, clothes for their family or paying property taxes, utility bills or paying property taxes, going to the doctor or paying property taxes, and between paying car insurance or paying property taxes.

It is evil and totally against the will law of the Lord God!

Exodus 20:17 Thou (State Offices) shalt not covet thy neighbor's house (in a State commercial scheme of taxation), thou shalt not covet thy neighbor's wife, nor his manservant, nor his maidservant, nor his ox, nor his ass, nor any thing that is thy neighbor's.

"The individual, unlike the corporation, **cannot** be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individuals' rights to live and own property are natural rights {or the enjoyment of which an excise cannot be imposed." (emphasis added)

Redfield v. Fisher, 292 P. 813, 135 OM. 180, 294 P.461, 73 A.L.M. 721 (1931)

How the scam works in New Mexico.

The property tax laws in New Mexico appear to be lawful and in conformity to the state constitution, but with a twist . . . a twist on definitions.

Look at the word “situs” in New Mexico Statutes.

7-36-7. Property subject to valuation for property taxation purposes.

- A. Except for the property listed in Subsection B of this section or exempt pursuant to Section 7-36-8 NMSA 1978, all property is subject to valuation for property taxation purposes under the Property Tax Code **if it has a taxable situs in the state.**

Black’s Law Dictionary: Situs “location or place of crime or business.”

The State has lawful authority to tax businesses with a “situs” in the State. But, what does the word “situs” mean?

The word “situs” refers to the “place of a business.” That is, this statute is consistent with the state’s power to tax commercial property.

But, the average New Mexican reading this statute associates the word “situs” with property that has a site or place in the geographical state and not with a very specific commercial application operative on business property only.

Thus, New Mexicans are tricked into paying the “property tax” on businesses thinking that the statute applies to their private property. Wrong!

Learn the lesson

The State uses legalese to trick the minds of the people in order to persuade them to separate with their money without their officers actually violating the law.

Deuteronomy 27:17 Cursed be he that removeth his neighbor’s landmark. And all the people shall say, Amen!

Landmarks define property. Likewise, words are used to define property. The State commits a great sin by redefining private property as commercial property; that is, by dishonestly calling your private property “real estate,” “personal property” or “real property.”

Further, New Mexico has moved so far away from the Word of God, State officers have no conscience about deceiving the citizenry or fraudulently stealing their funds. It’s all standard “business” practices by cities, counties, and the State. No office in this state

has the knowledge or the moral courage to come clean and pull the plug on this money reservoir.

Strategy to Be Removed from the State Tax Rolls.

Get informed and don't consent to be railroaded into poverty.

Challenge their presumptions . . . their definitions . . . their claims. Rebut them.

Inform them. Demand verification of their unsigned bogus property tax bills. Demand they remove your property from the tax rolls (They won't, but should). The constitution does **not** enforce itself. You and I must hold public officials accountable for their "money-grab" schemes and demand they limit their activities to Constitutional purposes of government

Prepare for a paper battle. Go on the offense. Challenge every Property Notice as fraud because it isn't signed or verified. Confront them. Default them. Send them a true bill. Lien them with a common law lien. Yes, this is lawful. They don't like it, but it is your common law remedy.

He who leaves the field of battle first loses by default.

Legal maxim: He who does not repel a wrong when he can, occasions it.

Do not use equity courts to defend your rights because an equity court will defend the State. Further, it does not have jurisdiction over common law matters. Moreover, you can't sue them until you have been substantially injured; that is, if they steal your house by force . . . which almost never happens.

The State may obtain a judgment against the poor because they can't fight back . . . they abandon their home . . . or they consent to having their house labeled as "commercial property" and then seize it under color of law; that is, people thinking like debtors instead of creditors are extremely vulnerable to clever property seizure schemes enforced by gun-tottin' gang members in black.

If you dispute their claim, challenge them to prove it. Object to any harassment including the threat to seizure your home. If they bring in a gang wearing black to forcibly remove you from your home, THEY ARE IN BIG TROUBLE. If they were to do this, you will a rich man in a matter of weeks . . . but this is now how they work!

Know that counties can't seize private property with no contract on it. They can only take abandoned property or property that the poor sap citizen refuses to defend and agrees for them to seize. Don't consent and let them know you don't consent.

Five Essential Attack Principles

1. **Demand proof of Claim:** It's all about proof of claim and lack of proof of claim. The proponent of a claim has the burden of proof. If they claim you owe \$3,500 dollars in taxes, make 'em prove it. Demand they show you the law! Demand they swear that their commercial property tax statutes apply to your private property. They won't and can't. Send them a Demand for Verification Letter and when they default, stop giving 'em your money!
2. **Go on the Offensive.** They are breaking the law, NOT you. Get off the defensive. Confront them and make them prove their claim. Demand they obey the law. Point out to them how they are breaking the law . . . and how you are acting in good faith in conformity to the law.
3. **Have fun.** "If you ain't havin' fun, ya ain't doing it right." See this as a Christian ministry calling officers to repent of their covetous scam and obey His law . . . and their own statutes. See yourself as "God's attack lamb" Attack, attack, attack. Baa, Baa, Baa, bite, snort, and kick. Get meaner than an anvil. Stop fearing government officials. They are only men. Treat them with respect, but don't empower them in your own above what the State constitution gives them.
4. **Do not quote their statutes as your authority for anything.** Understand your duties under God's law-order. Quote their statutes to remind them of the law they are required to obey. Quoting Supreme Court Decisions is helpful to support your position.
5. **Don't talk to a lawyer about this subject.** They work for the British Rothchild's crown, and earn their money from helping incompetent people. They don't know squat about real law (James 4:12). They are not lawyers, they are statutors who study State statutes. They defend U.S. citizens and slaves, not free men. Accept responsibility for your own legal matters. If you can read and type, you can do this.

The “Mobile Home” Scam

If you own a “mobile home,” Your State Tax Agency will send you a yearly tax bill; that is, they assume your Mobile Home is operating in commerce, being driven around on the highway year after year making money for a corporation. It’s all nonsense, but that’s the way it works. Their premise will stand as a fact until you correct it by sending a statement of truth that your mobile home is not operating in commerce.

Think of the crime being committed by county officials. Your once “mobile” home is private property. It just sits there. And, they are claiming you owe taxes on a thing that doesn’t make money. Why not tax your shoes, shirt, and pants? Because they can’t! Nor do they have authority to charge you a fee for a piece of property that sits doing nothing but protecting you from the elements.

Taxes on business property is legal . . . for whom they apply . . . but, they probably don’t apply to you or the land on which your “shelter” is built.

Yes, your “mobile home” was once on the highway and had to be licensed. But, now that it is not being toted around, it is not a “mobile” home . . . and, it no longer travels on the highway . . . and it is not making money for you . . . and the State has no power to tax it. None, zero, zilch.

They send you a license plate renewal bill every year hoping you are foolish enough to pay it . . . even though you don’t drive your “mobile” home on the streets.

You must rebut their presumption that your “mobile” home is being trailered around in commerce making you millions of dollars. It is a home but it is not “mobile;” it rests on private property and not public property; it is not in commerce, it is unemployed for business purposes.

Don’t call your Double Wide a “Mobile Home.” Call it your shelter . . . your home . . . your refuge . . . your fun cave or your love nest. Avoid their legalese “mobile home.” Your home is not “mobile.” It doesn’t move. Demand verification that your “shelter” is used in commerce. If they do not verify their claim, stop paying them! If it’s not used in a registered business to earn money, why would you pay them a dime in taxes or a fee for a “license?”

A license is needed for something illegal. Since when is it illegal to own, sleep, and eat in a non-mobile home. Why would you pay money for a license if your shelter is not used on the highway?

Why would you make the government rich and yourself poor?

“If ye love wealth better than liberty, the tranquility of servitude better than the animating contest of freedom, go home from us in peace. We ask not your counsels or arms. Crouch down and lick the hands which feed you. May your chains set lightly upon you, and may posterity forget that ye were our countrymen.” – Samuel Adams.

Maxims of CommerceU

1. In Commerce truth is sovereign.
Legal maxim: to lie is to go against the mind.
2. Truth is expressed by means of an affidavit.
Legal maxim: (none)
3. An un rebutted affidavit stands as the truth in Commerce.
Legal maxim: He who does not deny, admits.
4. An un rebutted affidavit becomes the judgment in Commerce.
Legal maxim: (none . . . concept of the duel without weapons)
5. A matter be expressed to be resolved.
Legal maxim: He who fails to assert his rights has none.

Principles of Taxation

Property taxation must fall within constitutional guidelines set forth for all People of our nation. To be applied other than under Constitutional parameters is to make such a law or application null and void and is a violation of our constitutional rights.

Direct taxes must be "apportioned among the several states which may be included within this Union". [U.S. Constitution 1:2:3 and 1:9:4]. These include taxes directly upon people or personal property.

"...all duties, imposts and excises [indirect taxes], shall be uniform throughout the United States". [See Article I, Section 8, Clause 1.]

"Apportionment" means according to the census... the actual number of people in the county or state. "Uniform throughout the United States" means the tax is the same everywhere, such as alcohol, tobacco and other excise taxes, where all Americans pay the same tax regardless of the state they are in.

"Thus, in the matter of taxation, the Constitution recognizes the two great classes of direct and indirect taxes, and lays down two rules by which their imposition must be governed, namely: the rule of apportionment as to direct taxes and the rule of uniformity as to duties, imposts and excises." ...determining that, the classification of Direct adopted for the purpose of rendering it impossible for the government to burden, by taxation, accumulation of property, real or personal, except subject to the regulation of apportionment..." -- Pollock v. Farmers' Loan & Trust Co. (1895).

"The name of the tax is unimportant that it is the substance and not the form which controls; that the limitations of the constitution cannot be 'frittered away' by calling a tax indirect when it is in fact direct." Pollock v. Farmers' Loan and Trust Co., 157 U.S. 429, 580-1, 583 (1895).

"That decision affirms the great principle that what cannot be done directly (direct taxation) because of constitutional restriction cannot be accomplished indirectly by legislation which accomplishes the same result." Fairbanks v. U.S. 181 U.S. 283, 294 (1901).

"If it be true by varying the form the substance may be changed, it is not easy to see that anything would remain of the limitations of the constitution, or of the rule of taxation and representation, so carefully

recognized and guarded in favor of the citizen of each state. But constitutional provisions cannot be thus evaded. It is the substance, and not the form, which controls, as has been established by repeated decisions of this court." Id. At 296.

All Citizens have the right to a home and personal property, and this property cannot be taxed unless in accordance with the two forms of Constitutional taxation mentioned above.

"Keeping in mind the well settled rule, that the citizen is exempt from taxation, unless the same is imposed by clear and unequivocal language, and that where the construction of a tax is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid."
Spreckles Sugar Refining Co. vs. McLain: 192 US 397.

The ONLY tools the County and State have is coercion, intimidation, and duress. They can't legally take your private property without your consent – unless you are in a contract where you have agreed to authorize them to take your property to pay a business property tax.

So confront them, and don't consent to their duress. Inform them in writing about your presumptive beliefs and demand they correct you if you are wrong.

Government Strategy

When confronted, the strategy of public officers is to remain silent.

Merriam-Webster: conspiracy of silence is a secret agreement to keep silent about an occurrence, situation, or subject especially in order to promote or protect selfish interests.

Silence or going *sub silentio* is a form of speech. The polysemous nature of silence demands the Citizen interpret silence including tacit agreement, implied objection, absence of view, fraud, or lack of interest.

"by "silence" we mean a lack of a publicly discernible response either to conduct reflective of a legal position or to the explicit communication of a legal position." (Pilac Law)

Silence allows public officers to assert *plausible deniability*. The goal of the patriot is to close the door to this presumption by direct, clear, written communication.

Silences" are capable of producing legal effects. the failure to object to a reservation functioning as a form of acceptance of that reservation or that the obligee Respondent is operating in fraud.

Silence can only be equated with fraud when there is a legal and moral duty to speak or when an inquiry left unanswered would be intentionally misleading. We cannot condone this shocking conduct... If that is the case we hope our message is clear. This sort of deception will not be tolerated and if this is routine it should be corrected immediately (U.S. v. Prudden, 424 F.2d. 1021; U.S. v. Tweel, 550 F. 2d. 297, 299, 300 (1977)).

Under the Doctrine of Acquiescence as well as the Maxim in Law which states that "silence shows consent" 6 Barb. [N.Y.] 2B, 35. *Qui non negat, fatetur* and "He who does not deny, agrees," (Trayner, Maxim 503), the Appellee's silence constituted their agreement with the Appellants' arbitration proposal terms and conditions under the legal Doctrine of Tacit Procuration.

Nemine Contradicente -- Which means they approve by Saying Nothing.
Adverb. *nemine contradicente* (not comparable) (law, archaic) With nobody contradicting; by consensus; without dissent. Etymology: From Latin *nemine contradicente* ("with nobody contradicting").

tacit consentire videtur (he who keeps silent is held to consent)

The *common law doctrine of estoppel by acquiescence* is applied when one party gives legal notice to a second party of a fact or claim, and the second party fails to challenge or refute that claim within a reasonable time. The second party is said to have acquiesced to the claim, and is estopped from later challenging it, or making a counterclaim. The doctrine is similar to, and often applied with, estoppel by laches².

Laches defense is a legal defense that you, the Patriot, can claim in a civil dispute if an unreasonable amount of time has passed (30 plus days) since your demand for verification actually occurred.

Therefore, we Notice the Obligee Respondent with specificity and particularity how we, the claim challenger, will interpret their silence and failure to rebut our dispute or demands for verification:

Please address all of your response(s) to this presentment, which are wet-ink-signed under testamentary documentation as a liable party, confirming truth under the penalties of perjury, with Claim and Proof of Claim 1 annexed, citing any statutes, codes, rules and implementing regulations for enforcement are employed:

1. against a living, sentient man, or
2. that no said Proof of Claim exists.

Failure to answer, refute, or refute my assertions with specificity and particularity will be interpreted that you are operating in fraud; that your acquiescence is agreement with my presumptive facts (FRE Rule 301).

Your failure to timely and completely address any issues within 30 days thereof shall stand as competent, witnessed evidence in support that you are collaterally estopped and time-barred from refuting this matter in any court.

If more than 30 days is needed to formulate an answer, please inform. Otherwise, I will assume the allowed time was more than sufficient.

I conclude:

² Estoppel by laches happens when the person is barred from asserting their rights due to their lack of timeliness.

Proverbs 29:19 “A (public) servant will **not** be corrected by words: for though he understand he will not answer.”

Claimant is the Injured Party by “his own servants,” the Trustees for the Public Trust.

Nowhere has Claimant found any Right or Privilege granted to any agency that said agency is allowed to ignore Claimants’ demands, as per: Lwin v. I.N.S., 144 F3d 505 (7th Cir. 1998) “Agencies must respond to the arguments made to them.” See also Angoucheva v. INS, 106 F.3d 781 (7th Cir. 1997); Salameda v. INS, 70 F.3d 447, 451 (7th Cir. 1995); Sanon v. INS, 52 F.3d 648, 652-53 (7th Cir. 1995); Shahandeh-Pey v. INS, 831 F.2d 1384, 1389 (7th Cir. 1987).

Courage

“Physical courage seems quite common, but moral courage is rare” -- Mark Twain

Government is not love or truth, but sheer muscle. Its main weapons are fear, intimidation, duress, coercion, and propaganda.

“Government is not reason, it is not eloquence, it is force; like fire, a troublesome servant and a fearful master” – George Washington.

Americans are not rebels. They have been trained to be nice, compliant, and cooperative. Thanks to B. F. Skinner, U.S. citizens have been conditioned to knuckle under and do what perceived authority tells them to do including but not limited to wearing masks, standing six feet apart, taking fake vaxxines, and paying property solicitations.

Consequently, when Americans receive a tax assessment, they don't question it. When they receive a property tax bill, they simply sit down and write out a check for it. That what good people do, isn't it? No, it is not!

All this “goodie two shoes,” sun-baked, honey-roasted compliance not only enables tyranny, it is the road to poverty.

Fraud and lying to obtain money are illegal in America (18 U.S.C. §1001). Don't let 'em get away with it.

Why are you giving money to greedy, grasping LGBTQ communists working for the State? Stand up! Grow a spine! Confront these liars, and stop feeding the beast. You do not have to comply with unlawful demands, but you do have a duty to resist tyranny (the Declaration).

God has not given us the spirit of fear, but of power, love, and common sense (2 Timothy 1:7).

Lay of hold of courage, and assume a virtue if you have not! (Shakespeare). Study! Think! Learn! Act! Keep your money and use it for godly purposes. Feeding the beast and then sucking on it's teat is not one of them.

Procedure Check List

- ☐ Read and study this information
- ☐ Make a decision to opt out or stay in
- ☐ If you must, go see the County Assessor and talk to her. You probably will have to talk to a clerk who doesn't know spit about law. These people are not attorneys and can't give legal advice. Share what you've learned and demand they remove your private property from the County Tax Rolls. Know they won't listen to you or do it. All they want to do is argue. This is when you realize that your effort to do so is a waste of time, and you must do everything in writing.
- ☐ Send a Demand for Verification Letter .They won't respond. Silence is their means of covering up their fraud.
- ☐ Send First Notice of Default (after 30 days).
- ☐ Send Second Notice of Default (after 14 days)
- ☐ Send Third Notice of Default after 7 days. Include statements about their verification by acquiescence regarding your presumptive facts. Along with this Third Notice Send a Fee Schedule Statement for any future harassment.
- ☐ Prepare mentally for a written battle. The beast does not want to let go of its slaves. They will keep sending you unsigned property tax assessments and unsigned bills even though they have no validity in law. Remember, fear, duress, intimidation, and coercion is all they got. The law is **not** on their side.
- ☐ For every harassment letter they send you refer them back to a copy of Your First Notice and Demand for Verification letter or your final default notice. Make this easy, not difficult.

Enforcement

- ☐ Create **a true bill once a year** for every unsigned letter they send you (Suggestion make this less than 100,000 dollars)
- ☐ Create a true bill for every Notice of Lien they send you – (Suggestion make this over 100,000 dollars or three times the value of your home).
- ☐ Keep a log of what you do: Date, Title, Action, Result.

- ❑ Send them a simple true bill every time they send you an unsigned property tax bill . . . and a copy of your final default letter.
- ❑ If they send you an unsigned Notice of Lien, DON'T PANIC. You are in the driver's seat, not them. You now have the power to crush them because you operate under the rule of law.
- ❑ Order them to remove the lien (in writing) because they are in default on proving your private property is in commerce.
- ❑ Take a good look at your log and write up a simple Affidavit of Truth about the fraud and what they did not do and why they are breaking the law and how they have injured you.
- ❑ If they don't remove their notice of lien, create a Common Law Lien (CLL) against the "person" whose name is on the computer generated instrument, register it with the County Clerk, and send them a copy of this registered CLL. Tell them this lien will be removed once they remove their lien on you (Yes, this works).
- ❑ Consider this clause in your letter. "This CLL will be removed if you notify me in writing within 30 days that you do not consent. If I do not hear from you in writing, I will assume that you consent." They won't respond. Now your lien is secure because they have consented to your contract.
- ❑ If they remain silent and do nothing, file a UCC 1 against them with the Secretary of State. This makes the CLL doubly official.
- ❑ Send a copy of the lien or a letter in lieu of the CLL to each of the three credit agencies notifying them of consent and non-payment.
- ❑ File Your International Claim of Lien along with your Affidavit of truth with the County Clerk and the International Court in Brussels (All online).

Assorted Letters to the County Assessor / County Treasurer

The following instruments to the County Assessor, the County Treasurer, and the head of State Taxation are sample letters that you can model.

Make your own decisions about style, format, and your signature ID . . . and about the title, style, and capitalization of the Addressee, closing.

Remember, you will be dealing with the County Assessor, the County Treasurer, and possibly the Director of State Taxation. Don't worry, these are just titles.

Be legal-like, but don't sound too lawyerish. You are not an attorney. Simple and clear is best. You are not trying to impress anyone. Use the most accurate words you can muster and avoid BAR attorney blabber.

Be direct, precise, factual, and accurate. Keep in mind you are writing for a jury though you situation will likely **never** come to this.

All Affidavits must be signed under Notary Attestation. Public Notaries are preferred to Notary Publics (State licensed). Further, all affidavits must state (1) that you are of age, and (2) competent testify. Affirming Statements are permitted. Affidavits can only be countered with another affidavit by the opposing party – something government weasels **never** do. If you affidavit statement is not rebutted, your presumptive truth stands as fact in law.

If you choose to use one of these instruments change it to fit your facts and circumstances. Check for spelling, grammar, and word-tense agreement. Use your State statutes and Not New Mexico Statutes. Look up cases and know how they support your presumptive facts. Finally, be honest, but not naïve; trust God, and not government officials (Psalm 118:8-9). Remain in honor.

Certified Mail 0000 0000 0000 0000 0000

Date 00/00/0000

Your Name

Your Address

City, State, Zip

BUTCH CASSIDY, County Assessor

Address

City, State, Zip

Sample Demand for Verification

Dear County Assessor Butch Cassidy in esse; **BUTCH CASSIDY en posse:**

I am in receipt of a proposed tax bill on my private property sent regular mail on April 00, 0000 titled "Notice of Value" with a UPC code 123456.

NOTICES YOU that your "Notice of Value" and proposed tax assessment was not signed, validated, or verified as a true bill.

NOTICES YOU that YOU have made a serious error that injures me by classifying my private property as real property a.k.a. commercial property.

Nevertheless, I accept your "Notice of Value" upon the condition that you validate and verify your claim under penalties of perjury with notary attestation and your hand written, blue-ink signature per the authority of the Fair Debt Collection Act at 15 U.S.C. §1692 e, g; 26 U.S.C. §6065, and the Administrative Procedures Act at 5 U.S.C. §556.

You have thirty (30) days to respond. If I do not hear from you or if you choose to remain silent, I will conclude you made an error, that this is private property, that matters set out in this Demand Letter to your will be presumed fact, and that no property tax is due this year or for any other year (U.S. v. Prudden, 424 F.2d. 1021; U.S. v. Tweel, 550 F. 2d. 297, 299, 300 (1977)).

NOTICE TO AGENT IS NOTICE TO PRINCIPAL
NOTICE TO PRINCIPAL IS NOTICE TO AGENT

With All Rights Reserved,

First Last Name

Sample Demand to Correct Records

CM: 0000 0000 0000 0000 0000

Date: 0/00/0000

Your Name
Your Address
City, State, Zip

Butch Cassidy, County Assessor
P.O. Box 0000
ANY TOWN, YOUR STATE 00000

Sample Notice of Demand

TO CORECT STATUS AND TO REMOVE PROPERTY FROM TAX ROLLS

Dear **Butch Cassidy**, County Assessor or Assigns:

Warm greetings!

I understand that you are employed as the BUZZARD COUNTY ASSESSOR.

I am in receipt of un signed, unverified "NOTICE OF VALUE" instrument from "BUTCH CASSIDY, BUZZARD COUNTY ASSESSOR" which is being returned to you, refused for cause, to wit:

I, **First Name Last Name**, living soul, Claimant, mature in age, competent to testify, a friend of the County and not a combatant, in good faith, being duly sworn states as follows:

NOTICES you I, hereafter "Claimant" is **not** a corporation, business, individual, resident, taxpayer, U.S. citizen, "payor," "payee," company, cooperative association, an estate, a firm, a joint venture, partnership, a receiver, a syndicate, payee, payor, wagerer, withholdee, individual domiciled in Your State, employee, withholder, a statutory trust or other association, a limited liability company, or any legal entity with "a taxable situs within the state" pursuant to NMSA 7-36-7 nor is involved in business, excise activities, residential housing projects, apartments, subsidies, or "transportation" of commodities, commercial activities such as "purpose of storage, manufacturing, processing or fabricating" property in "transit to a final destination outside the state" pursuant to NMSA 7-36-15 or other.

NOTICES you that owning property is a right—a right that cannot be taxed; that this property is used exclusive for the shelter of the Claimant. I live here. My family inhabits this land peacefully, and do not consent to be harassed by county employees or sent tax bills that apply to corporations and business entities.

Therefore, you are instructed to correct the status of this property, and to remove this land shelter and all its outbuildings from your tax rolls.

If you refuse or otherwise to correct this status and continue to treat this trust as a business having a situs within the state, I demand the following:

A certified copy of your oath of office; and,

A certified copy of your faithful performance bond obtained before you entered the duties of your office per NMSA 10-2-15; and,

A sworn, certified, verified statement of your authority to levy a tax on the property of Lot Four, Block Seven, Sandia Derby Estates, Anywhere, Your State exclusively used for shelter from the wind, rain, sun, and snow; and,

A sworn, certified, verified statement Bright Investments, Trust #4, has a situs in the State of Your State as “trade or business” to wit: NMSA 7-36-7 “all property is subject to valuation for property taxation purposes under the Property Tax Code if it has a taxable situs in the state.” See also NMSA 7-35-15.

A certified copy of the contract between BUZZARD COUNTY and Bright Investments Trust, #4 with the autography of First Last Name or former manager attached agreeing to this tax. Any presumption that previous payments made under threat and duress is a contract is hereby denied.

A sworn statement that you have answered the Claimant’s interrogatories (INTERROGATORIES TWO) to best of your knowledge, information and belief so I may know that you are acting in accordance with law.

NOTICES you, not as a threat, but FAIR WARNING, that levying a property tax on a man’s shelter, and using the mail to send false, property tax bills as an artifice to obtain money is a federal crime subject to fines and up to twenty years in prison per 18 U.S.C. §1341; 18 U.S.C. §2071; 18 U.S.C. §513, 514.

NOTICES you that you have 21 days to answer this demand, and that if I do not hear from you with specificity and particularity, I will assume this declared status is correct, that your "NOTICE OF VALUE" and presumption of authority over this shelter was gravely mistaken due to lack of knowledge, and that no tax is owed for this year or any other year. If you disagree with the Claimant, please send your claim and verified proof of claim.

First Last Name

Exp Date:_____

General Protest of Notice of Value

for Fraudulent Evaluation of Private Property
labeled UPC000000000000000000

To **Butch Cassidy**, in esse, or **BUTCH CASSIDY**, in posse, Successor or Assigns:

This protest is issued in good faith without malice aforethought.

Again you have intentionally listed private, non-commercial property with no situs in the state per NMSA 7-36-7 as "taxable property."

NOTICES YOU:

1. That said private properties do **not** have a situs in the state of Your State:
"all property is subject to valuation for property taxation purposes under the Property Tax Code **if it has a taxable situs in the state.**" (NMSA 7-36-7)
2. That said private property is not "personal property," "real estate," "real property," or "tangible property" involved in commerce.
3. That said private properties earn no income, wages, revenue, proceeds, profit, return, yield or gains!!
4. That said private properties are not a business nor are they involved in a business.
5. That said properties do not produce gas or oil; nor are said properties involved in breeding, growing, keeping, or selling livestock.
6. That said property is protected from evaluation, rent, fees, taxation, fines, liens, seizures and penalties by the U.S. Constitution and the NM Constitution.
7. That said properties cannot lawfully be taxed, levied, or liened:

"A state may not tax persons, property, or interest which are not within its territorial jurisdiction and is subject only to applicable and controlling federal law. state taxation authorize and limited regulated by the state constitution by state statutes enacted thereunder." (Gray v. Winthrop (1978))

"Since the state can levy a property tax only on property having a situs in the state provisions requiring all property within the state to be subject to taxation shall not

be construed to include property which has no situs . . . " (Department of Revenue v Brookwood Associates Florida. So 184).

In Tax Commission et al. v. Kelly-Springfield Tire Co. (Ohio App.) 175 N.E. 700, the court held that book accounts of the New York **corporation had not acquired a business situs in Ohio**, prominence being given to the facts, among others, that although the goods were sold through the Cleveland, Ohio, branch of the corporation, all bookkeeping records were handled in New York, no books or accounts were kept at the Cleveland branch, all invoices carried notice that they were payable at the New York office. Some of the payments were made to the Cleveland branch, but in such instance the payments, if in check form, were transmitted intact to the New York office, and if in cash, the cash was immediately transmitted to the New York office. The conclusion there is not without justification on the facts, but that case is distinguished from the case at bar upon the facts. In that case the Ohio court adopts this definition:

"'Business situs' has been defined as arising where possession and control of property right has been localized in some independent business or investment away from owner's domicile, so that its substantial use and value primarily attach to and become an asset of the outside business."

Therefore, I demand you remove these properties from your tax rolls. If you disagree, you are required to rebut each of the above presumptions with facts and citations of relevant law.

Moreover, if you believe the above properties are taxable properties, please verify under oath and send me a true bill. And, I will do my best to pay it. It must be SWORN TESTIMONY. If you do not provide a written answer within 30 days, then your silence, by failure to contest, WILL BE interpreted as tacit admission that all of my statements are true, correct, and not misleading.

Samsung Telecomm. America, LLC, 845 F.3d 1279, 1284-85 (2017) states that the offeree's silence constitutes consent " when the offeree has a duty to respond to an offer and fails to act in the face of this duty " (citing cases). This principle would ...

Consequently, your tacit admission will be interpreted as your permission for me to file a non-lis-pendens common law lien on your personal property for damages to my right to own and enjoy private property without harassment from the county.

This whole issue is premised on an *incorrectly prepared and NOTICE OF VALUE* filed on my property by Butch Cassidy with the intention to deprive me my property.

"DEPRIVATION OF PROPERTY" - what a heading in a case file..!

Deprivation of life , liberty and "property" w/o due process, ---

"property" is clearly spelled out in Art. II, sections 4 and 18 of the Your State Constitution.....

'Whenever a law deprives the owner of the beneficial use and free enjoyment of his property, or imposes restraints upon such use and enjoyment that materially affect its value, without legal process or compensation, it deprives him of his property within the meaning of the constitution.

NOTICES YOU that the trustees of BIT private properties charge up to one million dollars in silver coin for fraud, unlawful conversion of private property into taxable property, unsigned harassment letters, fraudulent liens, bills of attainder, and demands based on unverified claims.

The above statements are true, correct, and not misleading to best of my knowledge.

**NOTICE TO AGENT IS NOTICE TO PRINCIPAL
NOTICE TO PRINCIPAL IS NOTICE TO AGENT;
SILENCE IS ACQUIESCENCE.**

All Rights Reserved,

By: First Name-Middle:
Last Name,

CM: 0000 0000 0000 0000 0000

Date 00/00/0000

Your Name
Your Address
City, State, Zip

Butch Cassidy
P.O. Box 27108
ANY CITY, YOUR STATE 87125

Sample Notice of Demand

TO CORECT STATUS AND TO REMOVE PROPERTY FROM TAX ROLLS

Dear **Mr. Cassidy:**

I am in receipt of an unsigned, unverified 0000 (200_) "NOTICE OF VALUE" instruments from "BUTCH CASSIDYS, BUZZARD COUNTY ASSESSOR" which is being returned to you, refused for cause, to wit:

Your "NOTICE OF VALUE" is in reference to a "SITUS: 4444 Financial Drive, Happy Land Estates which is neither a business, nor corporation, nor commercial enterprise. This property earns no income. It is private property used for shelter from the elements.

It is NOT A "SITUS" WITHIN THE STATE OF YOUR STATE!

I addressed this issue last year and you remained mute. You failed to provide a claim with proof of claim that 4444 Financial Drive, Happy Land Estates is a "SITUS" within the STATE.

Please correct your error, and remove this property from your tax records, or please respond to me and correct any error in my perspective. Thank you.

If you have any questions, you may call me at 000-00-0000 or I will be more than happy to meet with you in person. See BUZZARD County Doc # 0000000000000

All Rights Reserved,

By: First Last Name

CM: 0000 0000 0000 0000 0000

Date 00/00/0000

BUZZARD Assessor
Butch Cassidy
P.O. Box 27108
ANY TOWN, YOUR
STATE 87125

To: **First Last Name**
PO Box 0000
Anywhere, Your State
[00000]

Proposed Verification Letter

for the County Assessor to Sign

Dear First Name Last Name of Patriot:

After further investigation, I have come to the following conclusion regarding the property tax law on which your letter addressed:

- ☐ I agree. You do not have a situs within the state of Your State; and, I have adjusted the records to reflect its non-taxable status.
- ☐ I disagree. Your property is used for a business situs within the state of Your State; and, will be assessed property taxes. Please see my verified statement and proof of claim attached.

Sincerely,

_____ Dated _____
Butch Cassidy, County Assessor

You can send this as a simple suggested letter for them to sign and send back to you. Of course, they won't do it.

Proposed Interrogatories One

Optional: You can send this set of Interrogatories to them respectfully requesting them to answer your questions. They won't do it. But then, this becomes evidence of their unwilling to inform you or abandon their fraud.

1. Is it not true that all law must be written or it is not law? Please answer "Yes" or "No" with your annexed verifiable claim in full support of your answer.
2. Is it not true that the Revolution against England was because King George "erected a multitude of New Offices, and sent hither swarms of Officers to harass our people, and eat out their substance?" Please answer "Yes" or "No" with your annexed verifiable claim in full support of your answer.
3. Is it not true as a nation of limited government that the taxing powers of the State are limited and few? Please answer "Yes" or "No" with your annexed verifiable claim in full support of your answer.
4. Is it not true that the U.S. Constitution 1:8:1 clearly defines the limitation of taxation to duties, imposts and excises? Please answer "Yes" or "No" with your annexed verifiable claim in full support of your answer.
5. Is it not true that property tax falls under the category of "excise" taxes which is a tax levy on business franchise activities? Please answer "Yes" or "No" with your annexed verifiable claim in full support of your answer.
6. Is it not true an excise is defined as a tax levied on certain goods and commodities produced or sold within the state having a license to conduct certain business activities? Please answer "Yes" or "No" with your annexed verifiable claim in full support of your answer.
7. Is it not true that in order for BUZZARD COUNTY, a for-profit corporation registered with registered with Dun & Bradstreet DUNS number 614053528, to have authority to assess taxes on property that the property must have a taxable situs in the State of Your State in BUZZARD COUNTY per NMSA 7-36-7? Please answer "Yes" or "No" with your annexed verifiable claim in full support of your answer.
8. Is it not true the property in question is not owned by a corporation with a license to produce commodities that are sold for certain business activities? Please answer "Yes" or "No" with your annexed verifiable claim in full support of your answer.

9. Is it not true that the property in question does not have a taxable situs within the state, and, is therefore, not “subject to valuation for property taxation?” Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
10. Is it not true the property in question is used to shelter the Claimant from the wind, rain, heat, and snow? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
11. Is it not true that the United States Constitution does not grant power to any State to tax land owned by the people where they seek shelter from the elements? People, after all, have to live somewhere. Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
12. Is it not true that the 13TH Amendment of the United States Constitution forbids involuntary servitude; that is, all taxation must be by consent? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
13. Is it not true that the U.S. Supreme court has ruled on many occasions that all taxation is voluntary which means there must be an agreement such as a *contract to conduct the privilege of doing business as a corporation* within the state? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
14. Is it not true there is no agreement, consent, or written contract between the Claimant and BUZZARD County to tax his shelter? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
15. Is it not true that the Your State “Property Tax Code” is found in Chapter 7, Article 35, and titled “Property Tax” (NMSA 7-35-1)? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
16. Is it not true that BUZZARD County officers must follow the law? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
17. Is it not true that the property subject to taxation is found at NMSA 7-36-7 must have a situs within the state? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
18. Is it not true that NMSA 7-36-2 A. limits the taxation power of the county assessor to “the valuation of all property subject to valuation for property taxation purposes in the county?” Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.

19. Is it not true that the conjunction “if” in NMSA 7-36-7 places a condition on the event of taxation? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
20. Is it not true that BUZZARD COUNTY can only tax property “if it has a situs in the state” (NMSA 7-36-7) and that the term “situs” refers to where one conducts his incorporated business? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
21. Is it not true that an ad valorem tax can only lawfully be place on commercial property used in the production of oil and gas and other commodities? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
22. Is it not true, generally speaking, that a home shelter is where people seek protection from the elements and is not a place where they conduct business, manufacture goods, hire employees, and sell products? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
23. Is it not true that that the residential property subject to taxation in NMSA 7-36-7 includes the following businesses: a skilled nursing facility, an adult residential care facility, a care facility for the disabled, property owned by a charitable nursing retirement, or long term care organization, oil and gas property, and copper mineral property? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
24. Is it not true that the term “residential” must, for tax purposes, refer to facilities used for apartments, nursing homes, retirement centers, and not to where people go to rest and seek shelter after a day’s work? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
25. Is it not true that the allocation of value of property can ONLY be made upon commercial property that has a “taxable situs in the state,” and that such taxable property fundamentally concerns commercial activities such as “purpose of storage, manufacturing, processing or fabricating,” transporting crops and commodities in “transit to a final destination outside the state,” NMSA 7-36-14 A. (3)(a)(b)(c)? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.
26. Is it not true the “Claimant” is not a corporation, business, individual, resident, taxpayer, U.S. citizen, “payor,” “payee,” company, cooperative association, an estate, a firm, a joint venture, partnership, a receiver, a syndicate, payee, payor, wagerer, withholder, individual domiciled in Your State, employee, withholder, a trust or other

association, a limited liability company, or any legal entity with “a taxable situs within the state” pursuant to NMSA 7-36-7? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.

27. Is it not true that the shelter property in question is not involved in business, excise activities, residential housing, apartments, residential housing projects, subsidies, or “transportation” of commodities, commercial activities such as “purpose of storage, manufacturing, processing or fabricating” property in “transit to a final destination outside the state” pursuant to NMSA 7-36-15 or other?

28. Is it not true that “real property” is the property belonging to a corporation where business is conducted within a state? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.

29. Is it not true that the land in question is not “real property” because it is not owned by a corporation nor used as a place of business within the State? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.

30. Is it not true that the property in question is used for shelter and does not meet the qualifications of a situs within the State? Please answer “Yes” or “No” with your annexed verifiable claim in full support of your answer.

CM: 0000 0000 0000 0000 0000

Date 00/00/0000

Your Name

Your Address

City, State, Zip

Butch Cassidy

BUZZARD COUNTY ASSESSOR

PO BOX 27108

Any City, Your State, 00000

Sample Notice of Default

Regarding Your Failure to Respond to My Notice and Demand

To Butch Cassidy, in esse, or **BUTCH CASSIDY** in posse, Successor or Assigns:

You are hereby NOTICED that you are in default to my "Protest of Notice of Value" sent to you CM **0000 0000 0000 0000 0000** dated April 00, 0000.

Silence is a form of speech leading me to conclude that said properties have no situs in the state of Your State (NMSA 7-36-7); that these private properties are not commercial properties; that these properties earn no taxable income; that these properties are not involved in a business; that said properties grazes no livestock; that these properties cannot lawfully be taxed, levied, or liened; that you made an error in your evaluation of these properties; and that You intentionally or otherwise refused remove these properties from your tax rolls; that you are involved in constructive fraud in order to increase revenues for BUZZARD County; that no tax is due; and, that you agreed to be subject to a common law lien should you send me any more harassment letters.

If I have misinterpreted your non-response, please inform with specificity and particularity, and verify your adjusted claims under penalties of perjury per Administrative Procedures Act 5 U.S. Code § 556 (d), 26 U.S.C. §6065; the Clearfield Doctrine, et seq; FRA Rule 603; Proof of Claim Rules USBC Rule 3001, 3004, 3005., An Act Relating to Ethics.,

NOTICES YOU that your silence, your refusal to verify your claim, and your continuance of sending me unsigned, unverified harassment letters including and not limited to fraudulent liens not grounded in fact in jure me and encumber my property.

You do not have my consent to lien my private property based on your fraudulent assessment.

NOTICES YOU per the authority of the common law that I charge up to a million dollars in silver coin for every violation of my God-given rights; for encumbering my property by not taking my private property off your commercial tax rolls; for every letter threatening to steal my property under color of law; and, for sending me fraudulent notices of liens absent a judge's verified signature and court stamp. Govern yourself accordingly.

NOTICE TO AGENT IS NOTICE TO PRINCIPAL
NOTICE TO PRINCIPAL IS NOTICE TO AGENT;
SILENCE IS ACQUIESCENCE.

All Rights Reserved,

By: First Name-Middle:
Last Name,

CM: 0000 0000 0000 0000 0000

Date 00/00/0000

Your Name

Your Address

City, State, Zip

Butch Cassidy

P.O. Box 00000

ANY CITY, YOUR STATE 87125

Second Notice of Default

IN RELATION TO CORECTING STATUS AND TO REMOVE PROPERTY FROM TAX ROLLS

Dear Mr. Cassidy, Agent, or Assigns:

Warm greetings!

As owner of 4444 Financial Drive, Happy Land Estates, block 7, Lot 7, I, the Claimant sent you a DEMAND TO CORRECT STATUS AND TO REMOVE PROPERTY FROM THE TAX ROLLS, with citations of law from NMSA and reasons why this was the right, correct, lawful thing to do, certified mail # 0000 0000 0000 0000 0000, 00/00/any year.

NOTICES you that your agents, or assigns are in default to verify your claim of a tax due. If I do not hear from you, I can only conclude that the BUZZARD County Assessment Office is involved in a fraud promoted by your silence; and, that my conclusion are correct, true, and not misleading; and, that no property tax is owed on this shelter. You have ten (10) days to cure.

All Rights Reserved,

By: First Name, Last Name

CM: 0000 0000 0000 0000 0000

Date 00/00/0000

Your Name

Your Address

City, State, Zip

John Dillinger, Buzzard County Treasurer

BUZZARD COUNTY TREASURER

TREASURER BUZZARD COUNTY

Street Address

ANY CITY, NM 87102

Attention: John Dillinger

Reply to Delinquent Notices

Dear John Dillinger, Buzzard County Treasurer, Successor or Assigns:

I am in receipt of two fraudulent tax bills with false filing numbers 000000000000 (BILL NUMBER 0000000000) that you have misclassified as “real property;” and 00000000 (BILL NUMBER 00000000) misclassified as MANUFACTURED HOME/MOBILE HOME.

Both falsely claim a debt owed and something about “delinquency.” Neither have a clear sentence in plain English about the amount owed.

Both “bills” are not true bills – sworn to under penalties of perjury as required by law, 26 U.S.C. §6065. Both claim a fake debt owed which is to be paid in FRNs which is not constitutional money. Thus, both presentments operate outside of the law and are considered “outlaw” notices.

Both are unsigned, unverified claims in violation of 15 U.S.C. §1692 e.g. et seq, 26 USC §6065, and the Administrative Procedures Act, Article V § 556(d).

Both misclassify private property as commercial property used for income production.

Both “DELINQUENCY NOTICES” are presented under “color of law” in order to “create a security interest” and a false “lien” upon properties in violation of 18 U.S.C. §§241, 242, and 42 U.S.C. §1983,

NOTICES YOU neither of the above referenced properties fall under the definition of taxable property per the NM CORPORATE INCOME TAX and the Corporate Franchise Tax Act.

Your State Corporate Income Tax Act:

“Your State imposes a corporate income tax on the net income of every domestic corporation and every foreign corporation employed or engaged in the transaction of business in, into, or from this state, **or which has income from property or employment within this state.**” (Emphasis Added)

This property **is not** a “state trust,” **not** a business or “domestic corporation,” or “foreign corporation employed or engaged in the transaction of business in, into, or from this state,” or “has income from property or employment within this state,” or “real estate trust,” or “partnership” with “net income,” that engaged in “business in Your State” that “exercises” a corporate franchise “in this state.”

FURTHER NOTICES YOU (1) that this private property and is **not** a government registered corporation involved in a franchise with the government; (2) that it is **not** registered with the government as commercial property per the NM Corporate Income and Franchise Tax Act; (3) that it is **not** subject to valuation for property taxation purposes under the NM Property Tax Code; that **neither** of these properties have a situs in the state per NMSA; **nor** do these properties have a situs in the state per NMSA 7-36-7). (4) BE INFORMED that **I do not consent to this false, fraudulent, property grab scheme operating under color of law “to create a security interest” in private property!**

The BUZZARD Country Treasurer appears to be working in collusion with the BUZZARD County Assessor and the Your State Taxation and Revenue Department, hereafter “YOU”, in violation of 18 U.S.C. §371 and pertinent state laws.

Should YOU send me an unsigned (wet ink), unverified “Notice of Lien,” know that sending me a Notice of Lien IS YOUR permission for me to charge each of YOU, in your personal capacity, one million dollars in silver coin for attempting to convert private property into public property under color of law – a violation of my God-given rights as protected by the Constitution, specifically the 4th, 5th, 7th and 9th Amendment.

Because I am a peaceful man, **please provide an administrative remedy** so we can both live free.

The above statements are true, correct, and not misleading to best of my knowledge.

NOTICE TO AGENT IS NOTICE TO PRINCIPAL

**NOTICE TO PRINCIPAL IS NOTICE TO AGENT;
SILENCE IS ACQUIESECENCE.**

All Rights Reserved,

By: First Name, Last Name

CM: 0000 0000 0000 0000 0000

Date 00/00/0000

Your Name

Your Address

City, State, Zip

Billy the Kid

Acting Director of State Taxation

Address

Any City, Your State 87505

Notice of Invalid Notice of Lien

I am in receipt of A Claim of Commercial Lien styled "Notice of Lien" computer dated July 00/0000 and received on August 0, 0000 by me, First Name Last Name, (Claimant) against 4444 Financial Drive, Happy Land Estates.

John Handcock, being duly sworn in the Name of the Lord Jesus Christ, of age, competent to testify NOTICES YOU that your Notice of Lien is an INVALID FOR THE FOLLOWING REASONS:

1. Your ostensible, subreptive Notice of Lien is invalid because it is not based on a valid, written contract between parties; i.e., your presumption of a contract is a nul tiel record. It is merely a land grab under color of law and color of authority which is a complete violation of the 10th Commandment of the LORD God and the 5th Amendment of the U.S. Constitution. Where is the contract showing I am a "person"-corporation with an agreement with county or state?
2. Your Notice of Lien is invalid because it is an arbitrary, *parti pris*, non-consensual lien in violation of the rules of common law, the US Constitution, Amendment IV, V, VII, NM Constitution Article II, NMSA 1978, § 48-1A-3 (1999); NMSA 1978, § 48-1A-6 (A) (1999). Claimant does **not** consent to your money-making scheme.
3. Your Notice of Lien is invalid because it is not based on *indebitatus assumpsit*. Where is the agreement I agreed to pay a fee for the use of my property. Any presumption by you I am a "taxpayer" is hereby denied.
4. This Notice of Lien is invalid, facetious, and de facto because said properties do NOT HAVE A SITUS³ IN THE STATE per NMSA 7-36-7 nor has any responsible parties

³ Place of business or residence of a license corporation.

been able to provide evidence of the same in the administrative process even though I DEMANDED the principals to produce evidence thereof.

5. This Notice of Lien is invalid prima facie because it is not wet-ink signed, verified, or authenticated under the rules of common law and your binding statutes to wit: the Administrative Procedures Act at 5 U.S.C. Part I, Chapter 5, II, § 556 ((d)), 15 U.S.C. § 1693 e.g. Regulation Z, 26 U.S.C. §6065, 15 U.S.C. §6801; FDCPA § 809, An Act Relating to Ethics., and the rules of the common law.

6. This Notice of Lien is invalid because it violates the inalienable, unalienable God-given rights of this Claimant to exclusively own, manage, contract, sell, and enjoy private property without harassment by the state (Declaration of Independence, Tenth Amendment, Bill of Rights; Your State Constitution, Article II).

Private Property Defined: "The owner's exclusive authority to determine how private property is used."

"Ultimately, property rights and personal rights are the same thing." –Calvin Coolidge.

"If you don't have the right to own and control property then you are property."
– Wayne Hage.

7. This Notice of Lien is invalid because all state and county officers are estoppel by Acquiescence and time barred due to YOUR agreement with all facts and conclusions of law in Claimant's VERIFIABLE CLAIM OF TRESPASS OF RIGHTS AND CONSPIRACY OF EMBEZZLEMENT IN AFFIDAVIT FORM, April 0, 0000 and all correspondence by the Claimant between 0000-0000; and because of your tacit procurement to all facts and conclusions of law in all communications between me and MVD and BUZZARD County Assessor and BUZZARD County Treasurer in 0000, 0000, 0000 per Proverbs 29:19; per your court ruling U.S. v. Prudden, 424 F.2d. 102 U.S. v. Tweel, 550 F. 2d. 297, 299, 300 (1977); Salameda v. INS, 70 F.3d 447, 451 (7th CiM.1995); the principle of *nemine contradicente*; under the Doctrine of Acquiescence as well as the Maxim in Law which states that "silence shows consent" **6 Barb. [N.Y.] 2B, 35**. Qui non negat, fatetur –

"He who does not deny, agrees," (Trayner, Maxim 503); Georgia v. South Carolina - 497 U.S. 376 (1990).

8. This Notice of Lien is invalid because no property on or connected with 4444 Financial Drive in Happy Land Estates is a "movable property" , commercial property, "real property," or an "On-the-road-mobile" home engaged in commerce, "other legal, commercial entity" or property with a situs in the State of Your State (NMSA 7-36-7; 7-

35-2-I; 66-1-4.14)). See Last Name Memorandum on “Mobile Homes” 0-00-0000 to Butch Cassidy, in esse; D/B/A BUTCH CASSIDY, en posse CM 0000 0000 0000 0000 0000.

9. This Notice of Lien is invalid because it is addressed to an improper party – a ‘FIRST NAME LAST NAME,’ which is not me. Your presumption that I am a government “person” / corporation / or creation of the State is denied. If you disagree, please send me verified proof of claim.

NOTICES ALL THIRD PARTIES, private and public, including title companies and auctioneers: if a third party equivocates, honors, or treats as legally valid the State’s unsigned, computer-generated Notice of Lien (ID: L000000-00000) or any other unlawful Notice of Lien associated with said property without a valid court order from a court of competent jurisdiction and jury decision, you or this third party agrees to pay **First Name Last Name**, or his successor one million dollars in U.S. minted silver coins for fraud, extortion for a serious violation of my God-given rights –rights violated under color of law as prohibited by 18 U.S.C. §§ 241, 242; 42 U.S.C. 1983.

This filing applies to any future, unsigned, verified liens upon private property at or on 4444 Financial Drive, Happy Land Estates.

A response of silence is your agreement that everything in this Notice of Invalid Lien is true, correct, and not misleading; that you operate in fraud; that you are collateral estoppel and time barred from asserting your bias in a court of law.

Failure to remove YOUR NOTICE OF LIEN within three days will result in common law lien against you to be filed in the International Common Law Court. This is Your Notice.

NOTICES ALL BUZZARD COUNTY AND STATE MVD EMPLOYEES, to please remain silent on all statements you agree with containing conclusions of law, presumptions, definitions, presentments, assertions, and beliefs of First Name Last Name in this presentment and that have been communicated to State / County employees in 0000-0000

The above statement is true, correct, and not misleading to the best of my information, knowledge, and belief.

All Rights Reserved,

By: **First Name, Last Name**

Fee \$chedule

Attach this paragraph or fee schedule to any document after you have defaulted them once.

NOTICES YOU that your silence, your refusal to verify your claim, and your continuance of sending me unsigned, unverified harassment letters including and not limited to fraudulent liens not grounded in fact injure me and encumber my property.

You do **not** have my consent to lien my private property based on your fraudulent assessment without a signed contract showing I agreed to have you lien my property should I default on a contract promise.

NOTICES YOU per the authority of the common law that I charge up to a million dollars in silver coin for every violation of my God-given rights; for not taking my private property off your commercial tax rolls; for every letter threatening to steal my property under color of law; and, for sending me fraudulent notices of liens absent a judge's verified signature and court stamp. Govern yourself accordingly.

Sample True Bill

State of Your State)
) ss.: **Jurat**
 County of BUZZARD)

On this _____ day of _____, in the year of our Lord, _____,
 _____ appeared before me to so swear and to attach his/her
 signature to this instrument.

Public Notary

Exp Date:_____

Notice of Status

Officers, Employees, Commissioners, Sheriffs, Policemen, Assessors, Treasures, and Juridical Persons in New Mexico Regarding God-given Rights as Protected by Both Constitutions

The Buzzard County Assessor (s), County Treasurer, and Officers at NMTRD are misappropriating public funds to do things contrary to their oath, duties, and obligations by colluding together in a fraudulent tax scheme to deprive John Hancock "Declarant," of his private property located at 4444 Financial Drive in Happy Land which has no situs in the State (NMSA 7-36-7). Said persons are making false statements, without an oath, under the county seal in violation of the Public Official Act (H.R. 4218 –115th Congress (2017-2018) using force, intimidation, and fraud to criminally convert private property into public property under color of law, color of authority, and color of process in violation of 18 U.S.C. §242, 242; 42 U.S.C. 1983; Bill of Rights, NM Constitution, Article II, Marbury v. Madison, 1 Cranch 137, 177).

County and State Officials, resorting to a strategy of silence that crosses the line into criminal activity, refuse or otherwise to verify their claims per the requirements of the Administrative Procedures Act, 5 U.S.C. Part I, Chapter 5, II, § 556 ((d)). Said persons having had "full and fair opportunity" to resolve matters administratively are now collaterally estopped from making demands and litigating these matters in a court of law (NMSA 30-16-9; [United States v. Prudden, 424 F.2d. 1021 (1970); Bowers v. DeVito (Aug. 20, 1982)]).

NOTICES ALL EXECUTIVE OFFICERS AND JURIDICAL PERSONS that Declarant is not a corporation, business, taxpayer, individual, person, partnership, public officer, elected official, association, firm, U.S. citizen, resident, or "other legal entity" (NMSA 7-35-2-I; or 66: 1-4.14) with a domicile in the STATE OF NEW MEXICO, INC. or BUZZARD COUNTY.

NOTICES THE COUNTY TREASURER AND COUNTY ASSESSOR that property belonging to John Hancock is private property secured by both constitutions; that said properties are not "real property," "public property," "personal property," "residential property," "residential housing," a "manufactured home for residential housing," "a mobile home," "commercial real estate," "non-residential property" (NMSA 7-35-2), "movable property," "multi-jurisdictional property," "tangible property," (NM Constitution VIII), "different kinds of property," "church property," or any kind of property used for "commercial purposes" (NM Constitution VIII) such as property used for "gas," "oil," "produce," "crops," "housing of residents," "nursing home," "apartments," "mobile home used for commercial purposes," or any other kind of commercial legalese employed by state officers to deceive, defraud, and deprive the People of New Mexico of their private property rights.

FURTHER NOTICE ALL THIRD PARTIES AND OFFICERS working for a state corporation, fair warning, not as a threat, pursuant to United States vs. Lanier on Certiori 95-1717, that interferes with or involves himself in this claim without the consent of this Declarant or a Court Order from a Court of competent jurisdiction will be added to this claim as a coconspirator liable for all crimes, fees, penalties, and fines of said persons without recourse. Declarant and the charges one million dollars in silver coin, .999 percent pure, for every violation of their enumerated rights by officers acting under color of law and color of authority per 18 U.S.C. §§241, 242 (Bill of Rights, NM Constitution, Article II); and, for every demand warrant that violates Declarant's due process rights as secured by both Constitution (Fifth Amendment; NM Constitution, Article II).

Submitted by _____
Declarant

Notice of Rights

To All Officers, Employees, Commissioners, Sheriffs, Policemen, Assessors, Treasures, and Juridical Persons in New Mexico Regarding God-given Rights as Protected by Both Constitutions

Any violation of this Citizen's God-given, unalienable rights to life liberty or property under color of law or color of authority will be prosecuted to the fullest extent of the law.

18 U.S.C. §241 -- CONSPIRACY AGAINST RIGHTS

If two or more [persons](#) conspire to injure, oppress, threaten, or intimidate any [person](#) in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the [United States](#), or because of his having so exercised the same; or

If two or more [persons](#) go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured—

They shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include [kidnapping](#) or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death. (June 25, 1948 . . .)

18 U.S.C. §242 – DEPRIVATION OF RIGHTS UNDER COLOR OF LAW

Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death. (June 25, 1948 . . .)

Submitted by _____

**TO THE DIRECTOR OF NMMVDTRD DEPARTMENT,
AGENT OF ASSIGNS**

Demand to Remove 2015, CHEAP WOOD HOME, FORMER LICENSE # 00000000 ,
OLD VEHICLE NUMBER TXFLIAE4000000000000000 belonging to John Hancock for
the following reasons:

1. This structure is not movable without destroying the integrity of the structure;
and,
2. It has no wheels and is inseparably connected to another 20 x 20 immovable
building with no wheels; and,
3. The structure is not used in commerce or by a business to transport people or to
provide goods and services in a business; and,
4. It is not used in commerce or on public highways; and,
5. It has not been transported on public roads for over 3 years, and it cannot be
transported on public highways in its current condition; and,
6. It is not a "vehicle," "real property," "personal property," "tangible property,"
public property, commercial property, "movable property," or "residential
property" or "manufactured home," or "mobile home" with a situs in the State
per NMSA 7-36-7;
7. It has no license plate and has never been used as a vehicle!

Submitted by

_____, Date _____

John Hancock
Phone 000 00 0000,

Notice of No Immunity

**To All Officers, Employees, Commissioners, Sheriffs,
Policemen, Assessors, Treasures, and Juridical
Persons in New Mexico Regarding God-given Rights
as Protected by Both Constitutions**

To: Butch Cassidy, John Dillinger, and Billy the Kid, Successor or Assigns:

U.S. Supreme Court

Owen v. City of Independence, 445 U.S. 622 (1980)

445 U.S. 622

**Owen v. City of Independence, MISSOURI, ET AL.
CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE EIGHTH
CIRCUIT.**

No. 78-1779.

Argued January 8, 1980.

“A municipality has no immunity from liability under 1983 flowing from its constitutional violations and may not assert the good faith of its officers as a defense to such liability.” (Pp. 635-658).

You are duly NOTICED. Act accordingly.

Notice of Sacred Property Rights

To All Officers, Employees, Commissioners, Sheriffs, Policemen, Assessors, Treasures, and Juridical Persons in New Mexico Regarding God-given Rights as Protected by Both Constitutions

To: Butch Cassidy, John Dillinger, and Billy the Kid, Successor or Assigns:

“If it is law, it will be found in our books. If it is not to be found there, it is not law.”
Entick v. Carrington, 19 Howell’s State Trials 1029 (1765); Hurtado v. California, 110
U.S. 516, 536 (1884).

“If it is law, it will be found in our books. If it is not to be found there, it is not law.”

The great end, for which men entered into society, was to secure their property. That right is preserved sacred and incommunicable in all instances, where it has not been taken away or abridged by some public law for the good of the whole. The cases where this right of property is set aside by private law, are various. Distresses, executions, forfeitures, taxes etc are all of this description; wherein every **man by common consent** gives up that right, for the sake of justice and the general good.

By the laws of England, every invasion of private property, **be it ever so minute, is a trespass**. No man can set his foot upon my ground without my license, **but he is liable to an action**, though the damage be nothing; which is proved by every declaration in trespass, where the defendant is called upon to answer for bruising the grass and even treading upon the soil. If he admits the fact, he is bound to show by way of justification, that some positive law has empowered or excused him. The justification is submitted to the judges, who are to look into the books; and if such a justification can be maintained by the text of the statute law, or by the principles of common law. If no excuse can be found or produced, the silence of the books is an authority against the defendant, and the plaintiff must have judgment

Submitted by

John Hancock

Enforcement

Enforcement of a patriot's lawful demands and their crimes against you is proving to be a huge problem.

The State can call in their goon squad and enforce anything with guns, tanks, and bazookas. Can they force you to abandon your property and seize it? Yes, they can. But, they rarely do this.

They cannot lawfully seizure property without "an affidavit of probable cause" and a jury trial of your peers. That is, you are secure in law.

The county and state prefer to beat you down with unsigned, unverified tax assessment and tax bills. A former cop friend of mine use to say, "illegitimi non carborundum," Don't let the bastards wear you down. Amen! These bullies are not your personal enemy; they are public criminals. Pray much and stand up to these thugs (2 Timothy 1:7; Ephesians 6:13-16).

When government officials act outside of the law, they lose their legislative protection Therefore, when they injure you, you can file a common law lien against them in their individual capacity.

You cannot and should not try to file a statutory lien against public officials because their statutes forbid this action. See your State's "Lien Protection Act." But, the legislature cannot abrogate, deny, deprecate, or nullify the common law!!

When you are injured by a State officer acting outside the law (Think Constitutions), you have a right to a remedy. Your remedy is in Biblical Law and in the Common Law (Think Magna Carta). Your will never find a remedy in statutory law because their equity statutes assume you are a "U.S. citizen" subject to Congress and the statutes passed by the state legislature.

Know that you have no duty to any State statute unless you are under a contract with the State. State laws only apply to U.S. citizens, artificial "persons," State corporations and other legal entities under contract with the government. They have no authority to regulate you because you are under God's laws.

Consider the following rulings:

"...we are of the opinion that there is a clear distinction in this particular between an [PRIVATE] individual and a [PUBLIC] corporation, and that the latter has no

right to refuse to submit its books and papers for an examination at the suit of the state. The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights.

"Upon the other hand, the [PUBLIC] corporation is a creature of the state. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises, and holds them subject to the laws of the state and the limitations of its charter. Its powers are limited by law. It can make no contract not authorized by its charter. Its rights to [201 U.S. 43, 75] act as a corporation are only preserved to it so long as it obeys the laws of its creation. There is a reserved right in the legislature to investigate its contracts and find out whether it has exceeded its powers. It would be a strange anomaly to hold that a state, having chartered a corporation to make use of certain franchises, could not, in the exercise of its sovereignty, inquire how these franchises had been employed, and whether they had been abused, and demand the production of the corporate books and papers for that purpose. The defense amounts to this: That an officers of a corporation which is charged with a criminal violation of the statute, may plead the criminality of such corporation as a refusal to produce its books. To state this proposition is to answer it. While an individual may lawfully refuse to answer incriminating questions unless protected by an immunity statute, it does not follow that a corporation, vested with special privileges and franchises, may refuse to show its hand when charged with an abuse of such privileges. "[Hale v. Henkel, 201 U.S. 43 (1906)]

All codes, rules, and regulations are for government authorities only, not human/Creators in accord with God's Laws. "All codes, rules, and regulations are unconstitutional and lacking due process of Law.." (Rodriques v. Ray Donovan, U.S. Department of Labor, 769 F.2d 1344, 1348 (1985).

The State can regulate corporations, but it cannot lawfully force a statute intended for corporations upon you. This would be unconstitutional.

No one is bound to obey an unconstitutional law and no courts are bound to enforce it." 16th American Jurisprudence 2d, Section 177 late 2nd, Section 256

"An unconstitutional act is not law; it confers no rights; it imposes no duties; affords no protection; it creates no office; it is in legal contemplation, as inoperative as though it had never been passed." Norton vs Shelby County, 118 U.S. 425, p. 442

"An unconstitutional law is void, and is as no law. An offence created by it is not a crime." Ex parte Siebold, 100 U.S. 371, 376 (1880), quoted with approval in Fay v. Noia, 372 U.S. 391, 408 (1963)

"it never became a law and was as much a nullity as if it had been the act or declaration of an unauthorized assemblage of individuals." (Ryan v. Lynch, 68 Ill. 160)

Consequently, you are under duty to seek a lawful remedy to be made whole if you are injured by or threatened by a State officer acting in his own individual capacity outside of the parameters of his authority.

One remedy is to place a common law, international non-lis pendens lien on the lawless officer – a lien that is difficult to remove -- that cannot lawfully be removed by a judicial administrator in an equity court.

Claim of Non-Lis Pendens Lien

NAME OF VESSEL / LIENEE / LIBELEE

Tony Two Shoes

SERIAL NUMBER

Use Certified Mail Number

INSTRUMENT TYPE: INTERNATIONAL COMMERCIAL CLAIM BY AFFIDAVIT OF SPECIFIC NEGATIVE AVERMENT, OPPORTUNITY TO CURE AND COUNTERCLAIM.

As provided by the Rules of Common Law (RCL), Amendment Seven of the United States Constitution, we are giving notice that fines have been assessed against the above person(s) in his / their individual capacity for trespass(es) on rights, for willful, intention third-party intervention into a common law contract as stipulated. Therefore, there is a non lis Pendens lien in favor of Claimant on all property and rights to property belonging to this person for the amount of these fees, and additional penalties, interests, and costs that may accrue at one percent per month.

NAME AND ADDRESS OF CLAIMANT / CREDITOR

**John R Hancock (000-00-0000)
PO Box 0000
Anywhere, U.S.A. 00000**

NAME AND ADDRESS OF DEBTOR / LIENEE

**Tony R. Two Shoes
DBA TONY R TWO SHOES
P.O. 27108
Bad City, U.S.A. 87125**

Kind of Lien (a)	Acceptance (b)	Identifying Number (c)	Date of Assessment (d)	Contract Reference	Unpaid Balance of Assessment (f)
Common Law Non Lis Pendens Lien	12/31/0000		12/31/0000	12/31/0000	\$ 3,000,000.

AMOUNT / FEES DUE: The above mention vessel / debtor / lienee / 3rd-party-intervener owes the Claimant nine-hundred and ninety-nine dollars in pure silver coin (.999) for liabilities created for acceptance of terms of Claim of non lis pendens lien Serial No. 0000-00000000000, Doc #0000000000, BUZZARD County, for interference with common law rights.

\$ 3,000,000.

PROPERTY LIENED: The following property is hereby lien in favor of Claimant: All property including but not limited to: all bank accounts, safety deposit boxes, retirement funds, 801K's 401K's , real estate, stocks, bonds, securities, cash on hand, jewelry, houses, land, motor vehicles, motor homes, aircraft, household furniture, guns, ammunition, coin collections, art collectibles, boats, yachts, watercraft, motorcycles, farm equipment, heavy equipment, bulk grains and feeds, office equipment, office furniture, office computers, office copy machines, office file cabinets, office supplies, corporate assets, water rights, mineral rights, oil, gas, intellectual property, or anything of value to satisfy claim.

VERIFICATION, CERTIFICATION, AND ATTESTATION: Being duly sworn in the Name of the Lord Jesus Christ, I hereby certify that the above claim(s) herein are true and correct and that the above mentioned person(s) (debtor) owes the Claimant the amount specified.

_____, Claimant's Verification

State of New Mexico; County of **Buzzard** Jurat

SUBSCRIBED AND SWORN ON THE _____

day of _____, A.D. _____

Notary Public Commission Expires _____

Filed in BUZZARD County

Example of A Common Law Lien

NOTICE AND CLAIM OF COMMON LAW LIEN

Maxim of Law: Equity will not suffer a wrong to be without a remedy.

state of U.S.A.)
COUNTY of BUZZARD)



CLAIMANT / CREDITOR / LIENOR:

JohnR Hancock
4444 Financial Drive
Anywhere USA.

A Security (15 U.S.C.)
Commercial Affidavit
Not a Point of Law

VESSEL / DEBTOR / LIBELEE / LIENEE

Tony R. Two Shoes
DBA TONY R TWO SHOES
P.O. 27108
Bad City, U.S.A. 87125

AMOUNT DUE: Lienee owes the Claimant **three million dollars** in silver coin or **\$3,000,000** in equivalent U.S. currency.

AUTHORITIES, Maxims of law, Exodus 22:2-3, Leviticus 6:1-6, Preamble Bill of Rights, Black's Law Dictionary *COMMON-LAW LIEN*: One known to, or granted by, the common-law, as distinguished from statutory, equitable and maritime liens, also one arising by implication of law, as distinguished from one created by the agreement of parties. The Menominie D.C. Minn. 36 F 197; Tobacco Warehouse Co. v Trustee, 117 Ky. 478, 78 S.W. 413, 64 L.R.A. 219.

It is a right extended to a person to retain that which is his possessing belonging to another until the demand or charge of the person in possession is paid or satisfied. Whiteside v Rocky Mountain Fuel Co., C.C.A. Colo., 101 F 2d 765, 769; Goldwater v Mendelson, 8 N.Y.S. 627, 629, 170 Misc. 422, Maxim of Law: 9 Coke, 53; Dig. 50, 17, 57.

NOTICE and DEMAND

NOTICE IS HEREBY GIVEN that Claimant,

John R Hancock
4444 Financial Drive
PO Box, Anywhere, U.S.A., 00000,

A living soul, mature in age, competent to contract, a free man with clean hands, on the land at Common Law (Amendment VII), being duly sworn, do declare and depose that there is no evidence the Debtor / Vessel has acted honorably or has disputed the terms of our contract. Therefore, a lawful Non-lis Pendens Lien has been placed on all property belonging to **Tony R Two Shoes** including but not limited to: all bank accounts, safety deposit boxes, retirement funds, 801K's, 401K's, real estate, stocks, bonds, securities, cash on hand, jewelry, houses, land, motor vehicles, motor homes, aircraft, household furniture, guns, ammunition, coin collections, art collectibles, boats, yachts, watercraft, motorcycles, farm equipment, heavy equipment, bulk grains and feeds, office equipment, office furniture, office computers, office copy machines, office file cabinets, office supplies, corporate assets, water rights, mineral rights, oil, gas, intellectual property, or anything of value to satisfy claim to satisfy judgment(s) of which there remains unpaid the sum of three million dollars [**\$ 1,000,000Amount** of Lien] (payable in gold or pure silver) and the Lienor served his notice to the owner on [**April 0,0000**] by placing same in the OFFICE OF THE U.S. MAIL. You are hereby collateral estoppel and time barred based on your tacit procurement with all correspondence by the Claimant in **0000-0000**.

REMEDY FOR LIENEE lies in the Common Law: (1) to pay the fee demanded, (2) admit violation and negotiate a settlement with Lienor per Matthew 5:25 (the Holy Scriptures), or (3) to marshal a Common Law Court made up of American Nationals. The neglect, refusal or failure of the Liencee to demand a de jure, properly pledged, properly bonded Sheriff to convene a Common Law Court within ninety (90) days from the date of the filing of this instrument will be deemed to be "prima-facie" evidence of an admission of "waiver" to all his (their) rights to the property described above, *qui tacet consentire videtur*⁴. Public employees, BAR attorneys, juridical administrators that attempt to modify, circumvent, or negate this RCL lien shall be deemed common law outlaws and felons which may be prosecuted per 42 U.S.C. §1983, 1986; and, or immediately attached for full value of this instrument for being complicit with wrong doing.

⁴ Silence gives consent.

This NOTICE and CLAIM of COMMON-LAW LIEN shall be valid and in effect. Any other provision of statute or rule regarding the form or content of a "notice and claim of lien" notwithstanding. Notice of Lien shall not be dischargeable for 100 years, nor shall it be extinguishable due to my death whether accidentally or purposely, nor dischargeable by my heirs, assigns, or executors, except by a Common Law Court. If necessary, this document will be filed in the International Court of Common Law. Any third party that interferes with or involves himself in this claim will be added to this claim and become a Third-Party Defendant / Libelee *statum* without recourse.

MEMORANDUM of LAW: Common-Law liens at law supersede mortgages and equity liens, *Drumond Carriage Co. v Mills* (1878) 71 N.W. 99; *Hewitt v Williams*, 47 La. Ann. 742, 17 So. 269; *Carr v Dail*, 19 S.E. 235; *McMahan v Ludin*; 58 N.W. 827, and may be satisfied only when a Court of Common Law [twelve (12) good men and true] is called to convene pursuant to order of the elected Sheriff under Amendment 7 Bill of Rights. Such Common-Law Courts forbid the presence, participation or presiding of any judge or lawyer, or practice of equity law. The ruling of the U. S. supreme Court in *Rich v Braxton*, 158 US 375 specifically forbids judges from invoking equity jurisdiction to remove Common-Law liens or similar "Clouds on Title". Further, even if a preponderance of evidence displays the lien to be void or voidable, the equity court still may not proceed until the moving party has proven that he ask for and comes "to equity" with "clean hands". *Trice v Comstock*, 57 C.C.A. 646, *West v Washington*, App. Div. 460, 138 NY Supp, 230. Any official who attempts to modify or remove this common law lien is fully liable for damages pursuant to the mandatory rulings of the U. S. supreme Court in *Butz v Economu*, 478 US 478, 98 S.Ct. 2894; *Bell v Hood*, 327 US 678, *Belknap v Schild*, 161 US 10; *U.S. v Lee*, 106 US 196; *Bivens v 6 Unknown Agents*, 400 US 388; *Halperin v Nixon*, 1979 U.S.

Applicable Maxim of Law include but are not limited to: Free men have an exclusive God-given right to own and enjoy property; free men have God-given rights; public officers have duties; all men are bound to the laws of equity; all are equal under the law; equity rewards the diligent; no price can be placed on freedom; taxation on property must be by consent; once disputed, claims must be verified under oath; infringement on the rights of others creates an injury; equity will not suffer a wrong without a remedy; the agreement of the parties makes the law; silence is consent; silence may also indicate fraud; in equity parties in contract have a duty to perform; no man ought to be burdened by the neglect of others; failure to perform duties creates an injury; a matter must be expressed to be resolved; good faith does not make a clear demand twice; in

commerce truth is sovereign; God's Word is true; truth is expressed by means of an affidavit; an un rebutted affidavit stands as the truth in commerce (Hebrews 6:13-15); hearsay is not evidence; every general principle [or maxim of law] is its own pledge or warrant, and things that are clearly true are not to be proved. An un rebutted affidavit stands in full as judgment.

With all Rights Reserved, Furthermore, saith naught

John Hancock/ Claimant /
Lienor
(Right Finger Print in Red
Ink)



Enc: Claimant's Affidavit of Probable Cause

Subscribed and sworn to before me, a Notary Public, for
and in the State of U.S.A., County of Bussard on this
_____ day of _____ 20__

Notary Public

Expiration date: _____

Sample Affidavit

to Accompany Notice of Non-Lis Pendens Lien

Affidavit of Injury and Duress

COMES NOW, John K Hancock, a living soul on the land, mature in age, competent to testify, being duly sworn in the Name of the Lord Jesus Christ, hereafter "Affiant," do hereby state that the following firsthand facts are true, correct, and not misleading to the best of my personal knowledge, information, and belief:

4. Affiant owns private property known as 4444 Financial Drive, Anywhere, U.S.A.

5. On June 16, 0000 Affiant sent Butch Cassidy, BUZZARD County Assessor, a NOTICE OF DEMAND TO CORRECT STATUS AND REMOVE PROPERTY FROM TAX ROLLS certified mail #0000 0000 0000 0000 0000 because properties belonging to John Hancock, Parcel 00000-0000000000, was not only misclassified as business property with a situs in the State per NMSA 7-36-7, but the County Assessor refused or otherwise to validated and verify their claim that said property was commercial property subject to BUZZARD County property tax.

6. In June 0000, Affiant received a 00000 Property Tax Summary from John Dillinger, TREASURER OF BUZZARD COUNTY TREASURER. The own of this private property disputed the bill and demanded John Dillinger verify the claim per 15 U.S.C. 1692 e.g.

7. John Dillinger and Butch Cassidy "Hereafter "County Officers," failed to respond, answer, correct, rebut, instruct, deny any of the facts, assertions, conclusions of law of Affiant. From their silence, the Affiant considered his presumptions as fact; and, did not consent to be taxed.

8. In 0000 and 0000, Affiant received more unverified claims, bills, and threats that the county would seize the property and sell it without the consent of the Affiant and without due process of law as guaranteed by the U.S. Constitution, Fifth Amendment.

9. In the years 0000-0000, the Affiant sent the County Officers over 20 certified letters disputing the claims of County Officers, asking, requesting, imploring, petitioning, and even demanding County Officers verify their claim with strict proof of claim that Affiant's property had a situs in the State and was subject to property tax

evaluation. Said instruments by the Affiant to County Officers created a contract by tacit procuration.

10. County Officers, committing fraud, adopted a strategy of silence, acquiescence, and tacit procuration towards all claims of the Affiant; and, are therefore were made estoppel from future claims.

11. County Officers have failed to respond, answer, correct, rebut, instruct, deny any of the facts, statements, assertions, conclusions of law, or reasonable requests of Affiant but keep sending the Affiant tax claims with threats of seizing property above Affiant's objection and without Affiant's consent or due process of law. Consequently, the Affiant considered his presumptions as fact; and, did not consent to be taxed.

12. In June 0000 County Officers sent the Affiant two Delinquent Notices with more false claims threatening to take aggressive, violent adverse possession of Affiants properties, with red-tagged demand warrants threatening to place a lien on them, remove Affiant by force from his property, and to sell them at public auction without Affiant's consent or due process of law.

13. Such action struck fear into the heart of the Affiant and his wife considering that the County would seize all private property belonging to the Affiant rendering him homeless and forced to live in a temporary shelter under a tarp on the streets of Any Where USA.

14. **The Definition of Duress:** "Under the modern view, **any wrongful threat** which actually puts the victim in such fear as to compel him to act against his will constitutes duress."⁵

15. For three years the Affiant and his wife have had to endure an avalanche of unsigned, unverified, threatening bills with consistent silence, intimidation, coercion, and duress; the refusal of County Officers to verify, validate, or certify their claims; and the fear of being assaulted by the brutal police force of BUZZARD County, worst in the country by some reports; and, forced by armed agents to abandon all personal property, and to live homeless on the streets of Bad Boy City at 72 years of age.

16. Affiant, on July 0, 2000 scraped together all the cash savings he had to pay the unverified property tax under threat, duress, coercion and fear of being homeless. He boutht a Cashier's Check #000000000000 for \$0000.00 dollars at Big Bank. He sent a copy

⁵ Gallon v Lloyd-Thomas Co. (CA8 Mo) 264 F2d 821, 2 FR Serv 2d 231, 77 ALR2d 417 (fear of deportation); Rizzi v Fanelli (Mun Ct App Dist Col) 63 A2d 872); Fox v Piercey , 119 Utah 367, 227 P2d 763.

of the cashier's check to John Dillinger and promised to pay to property tax bill if they would swear under penalties of perjury that John Hancock owed the claimed debt.

17. But, I never received a verified claim so I cashed the check and redeposited back into Big Bank.

18. County Officers have damaged the Affiant and his wife emotionally and financially. Who can describe the stress and fear of losing one's home to government thugs; that is, Affiant is no longer secure in law and fears the loss of all rights, all private property, and the "pursuit of happiness."

19. Consequently, the Affiant demanded to be made whole. The county officers refused to do so. Therefore on July 00, 000 the Affiant filed a Non-Lis Pendens lien on the officers, filed a UCC Claim with the State, and recorded this claim with the International Court in Brussels.

Furthermore, saith naught.

All rights reserved

John K Hancock

JURAT

STATE OF **Anywhere USA**)
)
COUNTY OF BUZZARD)

On _____, _____, the Signator above appeared before me to so swear and to attach his signature to this instrument.

Notary Seal

Notary Public Signature

Exp. Date _____

Mail: 7021 0350 0002 2344 2810

Date 00/00/0000

John Hancock
4444 Financial Drive Happy
Land, NM [00000]

BUTCH CASSIDY, en posse
BUZZARD COUNTY ASSESSOR
PO BOX 0000
Anywhere, USA 00000

Notice of Default

Regarding Your Fraudulent Evaluation of Private Property
labeled UPC000000000000 and 000000

To Butch Cassidy, in esse, or BUTCH CASSIDY, in posse, Successor or Assigns:

You are hereby NOTICED that you are in default to my "Protest of Notice of Value" sent to you
CM 0000 0000 0000 0000 0000 dated April 25, 2024.

Silence is a form of speech leading me to conclude that said properties have no situs in the state of New Mexico (NMSA 7-36-7); that these private properties are not commercial properties; that these properties earn no taxable income; that these properties are not involved in a business; that said properties grazes no livestock; that these properties cannot lawfully be taxed, levied, or liened; that you made an error in your evaluation of these properties; and that Your intentionally or otherwise refused remove these properties from your tax rolls; that you are involved in constructive fraud in order to increase revenues for BUZZARD County; that no tax is due; and, that you agreed to be subject to a common law lien should you send me any more harassment letters.

If I have misinterpreted your non-response, please inform with specificity and particularity, and verify your adjusted claims under penalties of perjury per Administrative Procedures Act 5 U.S. Code § 556 (d), 26 U.S.C. §6065; the Clearfield Doctrine; 15 U.S.C. 1692 et seq.; FRA Rule 603; Proof of Claim Rules USBC Rule 3001, 3004, 3005., An Act Relating to Ethics.,

**NOTICE TO AGENT IS NOTICE TO PRINCIPAL
NOTICE TO PRINCIPAL IS NOTICE TO AGENT;
SILENCE IS ACQUIESECENCE.**

All Rights Reserved,

John Hancock

Memorandum on Definitions

GLOSSARY OF DEFINITIONS

Master

Definitions are the key to communications. We win by knowing the definitions of words.

This is a random list of definitions I have collected. Because State employees engage in fraudulent inducement using verbal chicanery to capture private property in their tax scheme, the definitions provided help clarify commercial legalese in relation to property taxes. The following definitions are consistent with the kind of property subject to property evaluation⁶ having a situs within the state of Your State. Because this is a casual list of definition, you must do your own fact checking.

As a sovereign, you have a God-given right to define a word to clarify its meaning when battling liars and deceivers. You don't have to use their terms or their definitions (legalese) when a word is intended to mislead and delude you.

A-G

Accepted for Value: Acknowledgement one excepts the claim of a government official provided that official acknowledge and respect his rights.

Actual Market Value: An assessment made on commercial property offered for sale to all purchasers which would have been made had in the normal course of business been sold at wholesale prices:

Actual market value (Black's Law Dictionary Sixth Edition).

In custom laws, the price at which merchandise is freely offered for sale to all purchasers; the price which the manufacturer or owner would have received for merchandise, sold in the ordinary course of trade in the usual wholesale quantities.

Ad valorem: a commercial term regarding a tax whose amount is based on the value of a transaction of commercial property at the time of its sale.

Ad valorer: According to the value. (Bouvier 1856, Sixth Edition).

This Latin term is used in commerce in reference to certain duties, called ad valorem duties, which are levied on commodities at certain rates per centum on their value. See Duties; Imposts; Act of Congress of March 2, 1799, s. 61 of March 1, 1823 s. 5.

Allodium: The right to own land without interference from an overreaching State.

Allodium (Black's Law Dictionary Sixth Edition).

Land held absolutely in one's own right, and not of any lord or superior; land not subject to feudal duties or burdens. An estate held by absolute ownership, without recognizing any superior to whom any duty is due on account thereof.

Appurtenances: Appurtenance is a term for what belongs to and goes with something else, with the appurtenance being less significant than what it belongs to. Appurtenance is something belonging to something else, either attached or not, such as a barn to a house, or an easement to land.

Buzzard County is (a) land area under common law, or (b) Buzzard COUNTY is for-profit corporation registered with Dun & Bradstreet DUNS number 614053528.

A private corporation⁷ that creates private law, statutes, codes, and ordinances that can only apply to those "persons" (legal entities) having a contract to the County. (See the Clearfield Doctrine).

Bill of Attainder: A demand for money by government upon a private individual without acknowledging rights, a bill issued without a contract, and a bill in want of verification of a debt due, and a bill issued without a jury trial.

Bill of Rights: The first Ten Amendments that comprise "This Constitution" declaring rights of men and limiting the powers of government in order to prevent the misconstruction and abuse of government powers and sophisticated despotism so common to "Systems of Government."

Business: As used in the code, the term "business" shall have the same meaning as it does in "An Act Related to Ethics, EXTENDING PROVISION OF THE GOVERNMENTAL CONDUCT TO INCLUDE PUBLIC OFFICERS AND EMPLOYEES OF POLITICAL SUBDIVISIONS OF THE STATE . . . SECTION 2. 10-16-2 NMSA 1978 (BEING LAWS 1967, Chapter 306, Section 3, as amended to read: "10-16-2. DEFINITIONS.—As used in the Governmental Conduct Act: A. '**business**' means a

⁷ Since these government bodies are not SOVEREIGN, they cannot promulgate or enforce CRIMINAL LAWS; they can only create and enforce CIVIL LAWS, which are duty bound to comply with the LAW of CONTRACTS. The Law of Contracts requires signed written agreements and complete transparency!

corporation partnership, sole proprietorship, firm, organization or individual carrying on business;’ July 1, 2011.”

Citizen: a human being created by the LORD God, a member of We the People, endowed by their Creator with unalienable right to life, liberty, and property.

citizen: an artificial entity or employee or officer or corporation or Negro or “persons” or state subject to the United States (14th Amendment).

“citizens of the United States”: a person such as JOHN QUINCY DOE.

Color of Law: The misuse of words, terms, and statutes to control a man and to deprive him of his property.

Commerce: the activity of buying and selling of commodities by businesses in order to increase profit for a business.

Communism:

Encyclopedia Britannica: “Communism is a political and economic system that seeks to create a classless society in which the major means of production, such as mines and factories, are owned and controlled by the public. There is no government or private property . . .”

Britannica: “Communism, political and economic doctrine that aims to replace private property and a profit-based economy with public ownership and communal control of at least the major means of production (e.g., mines, mills, and factories) and . . . ([https://www.britannica.c...acts/communism](https://www.britannica.com/acts/communism)).

History.com. “Key Differences Between Communism and Socialism. Under communism, there is no such thing as private property. All property is communally owned . . .”

Shortform.co – “A core belief of Communism is that societies should abolish private property held by the bourgeois class, since it was not earned by the bourgeois, and was instead gained off the labor of others.”

***Communism** 101: the ownership of property, or means of production, distribution and supply, by the whole of a classless society, with wealth shared on the principle of ‘to each according to his need’, each yielding fully ‘according to his ability’. (Webster’s Dictionary).*

***From the Communist Manifesto:** “In this sense, the theory of the Communists may be summed up in the single sentence: **Abolition of private property.**”*

Abolition of private property? - Communist Party USA

People are not going to be handing over their private property voluntarily to the communists. This will only happen at gun point once the communists are in power. So why do you say that communism is not violent ?

Private Property and Communism | SpringerLink: Marx defines communism as the abolition of 'bourgeois property', that is, private property in the means of production.

5 Things Marx Wanted to Abolish (Besides Private Property): Marx's manifesto is famous for summing up his theory of Communism with a single sentence: "Abolition of private property."

Conditional Acceptance: A method of remaining in honor by temporarily accepting a claim by a State officer contingent upon the officer providing proof of claim with strict proof of claim within a given period of time.

Convey: "to transfer or deliver to another full rights in the matter exchanged."

The Constitution: The Constitution refers to the "Constitution for the United States (1791)" granting limited powers to the federal government to which all de jure officers of government are duty bound to uphold.

Common Law (Amendment VII): The law of the people. The common law and common law rules are referred to in the VII Amendment which include the principles of Scripture, the Magna Carta, the Mayflower Compact, the Declaration of Independence, and the first Ten Amendments of the Constitution.

Commerce: the interchange of goods, commodities, and services between persons.

Commercial: a franchise offered by the State which includes the privilege of buying and selling of goods and services having a situs in the state.

Commercial Property:

Investopedia:

"Commercial property is real estate that is used for business activities. Commercial property usually refers to buildings that house businesses, but can also refer to land used to generate a profit, as well as large residential rental properties."

Breaking Down Commercial Property

Commercial property includes malls, grocery stores, offices, industrial estates, manufacturing shops and more. The performance of commercial property—including sales prices, new building rates, and occupancy rates—is often used as a measure for business activity in a given region or economy. For example, the RCA Commercial Property Price Indices measure the price changes in commercial real estate across the United States.¹

Contract: An agreement with the state having a value of more than one thousand dollars (\$1,000) , (GCA) (1), An Act Relating to Ethics, NM.

Corporation: An artificial entity; a fiction in the mind. A creation of the State, by the State, and for the state. All tax laws apply to corporations called “legal persons.”

NM STATE CORPORATE INCOME AND FRANCHISE TAX ACT

FYI-350

***Your State** Corporate Income Tax. Your State imposes a corporate income tax on the net income of every domestic corporation and every foreign corporation employed or engaged in the transaction of business in, into, or from this state, or which has income from property or employment within this state.*

“Corporation” means corporations, joint stock companies, real estate trusts organized and operated under the Real Estate Trust Act, financial corporations, banks, and other business associations. “Corporation” also means limited liability companies and partnerships taxed as corporations under the Internal Revenue Code. “Net income” generally is federal taxable income adjusted to exclude amounts not taxable by states (See Tax Base, page 4). Your State Corporate Franchise Tax is the obligation of every domestic and foreign corporation, including S corporations, that either engages in business in Your State or exercises its corporate franchise in this state whether actively engaged in business or not.

Creator: When referring to author of life the “Creator” is the LORD God of Holy Scripture; and, a “creator” may be a man who is the manufacturer of a thing; e.g. the State has power to tax what it creates, but it does not have authority to tax what the LORD God creates.

County of Buzzard: a for-profit corporation in maritime jurisdiction contracted to perform government services for the STATE OF YOUR STATE, (DUNS number: 078362992).

Debt:

"A sum of money due by certain and express agreement" (Black's Law Dictionary, Sixth Edition, p. 403.

Due Process: the Fifth Amendment obligation of the State to provide a common law right to fair and just procedures before taking away a person's right to property which includes a trial by jury.

Dwelling: " . . . a residence; abode; habitation; the apartment or buildings" used for commercial purposes like an apartment complex or nursing home.

Emblements: Emblements are annual crops produced by cultivation legally belonging to the tenant with the implied right for its harvest, and are treated as the tenant's property.

Employee: "public officer or employee" means any elected or appointed official or employee of a state agency. gcal(1), AN ACT RELATING TO ETHICS, NM.

Estate: "The degree, quantity, nature and extent of interest which a person has in real and personal property. An estate in lands, tenements, and hereditaments signifies such interest as the tenant has therein." (Black's Law Dictionary, Sixth Edition, p.547).

Excise: an excise is defined as a tax levied on certain goods and commodities produced or sold within a country and on licenses granted for certain business activities.

Exempt: a legal entity that is free from liability or the obligation of matter due to the grace of its master.

Exempt (Black's Law Dictionary Sixth Edition):

*To release, discharge, waive, relieve from liability. To relieve, excuse, or set free from a duty or service imposed upon the general class to which the individual exempted belongs; as to exempt from military service. **To relieve certain classes of property from liability to sale on execution, or from taxation, or from bankruptcy or attachment.***

Faithful Performance Bond: Also known as a surety bond issued by an insurance company to guarantee that an officer or employee of the state will perform his duties within the limits of the Constitution for the United States (1791).

*All State Officers in New Mexico must purchase a "faithful performance" bond before they take office or they occupy the office as an imposter (NM Constitution XX:1-2; XXII:19).

Form v. Substance: Certain “forms” of common law have been abolished by chancery, but the SUBSTANCE of the common law and rights attached thereto can never be abolished; that is, common law takes precedence over statutory legislation or procedure.

Franchise: an authorization granted by a government or company to an individual or group enabling to carry out specified commercial activities per NMSA 7-2-1 may be cited as the "Corporate Income and Franchise Tax Act". **History:** 1978 Comp., § 7-2A-1, enacted by Laws 1981, ch. 37, § 34; 1986, ch. 20, § 32.

A public office is a franchise: “Is it a franchise? A franchise is said to be a right reserved to the people by the constitution, as the elective franchise. Again, it is said to be a privilege conferred by grant from government, and vested in one or more individuals, as a public office. Corporations, or bodies politic are the most usual franchises known to our laws.”

[People v. Ridgley,

Freedom: owning property and not being taxed for owning it; owning property and using it for one’s enjoyment without intervention of an overreaching state employee.

Full Value: a commercial term defining the total worth of a financial instrument or business entity.

General Warranty Deed : “A pledge by the Grantor to the Grantee that the property is free of due process court warrants, liens, mortgages, and other encumbrances.”

Gross Negligence:

“a conscious, voluntary act or omission in reckless disregard of a legal duty and of the consequences to another party.” “ . . . an extreme departure from the ordinary standard of conduct” or “want of even scant care” (Eastburn V. Regional Fire Protection Authority (2003)).

H-L

Homestead: A homestead is private property, the place where a person resides in the physical sense; a place protected from creditors, from property taxes, and harassment from overreaching tax assessors:

Homestead (Black’s Law Dictionary, Sixth Edition).

“ . . . The dwelling house and the adjoining land where the head of the family dwells; the home farm. The fixed residence of the family, with the land, usual and customary appurtenances, and buildings surrounding the main house.”

Homestead Right (Black's Law Dictionary, Sixth Edition).

"The personal right to the beneficial, peaceful and uninterrupted use of the home property free from claims of creditors."

Income:

"Income means gains/profit from property severed from capitol, however invested or employed. Income is not a wage or compensation from any type of labor"
Stapler v. United States, 21 F.Supp 737 at 739 [emphasis added].

Individual: While this noun can denote a human being it is used in law to denote "a single 'person' as distinguished from a group or class . . . but it is said that this restrictive signification is NOT necessarily inherent in the word, and that it may, in proper cases, **include artificial persons**" (Emphasis added) – Black's Law Dictionary, Sixth Edition, p. 773.

In this brief, the word "individual" refers to a an ***artificial person*** who has a franchise with the state corporation, to a human being who has a contract with the State.

Intangible property: property that cannot be touched or held like one's personal name, stocks & bonds, trademarks, or goodwill.

Interest: "The most general term that can be employed to denote **a right, claim, title, or legal share** in something" (Black's Law Dictionary, Sixth Edition, p. 812).

A comprehensive term to describe any right, claim, or privilege that an individual has toward real or Personal Property. Compensation for the use of borrowed money.

There are two basic types of interest: legal and conventional. Legal interest is prescribed by the applicable state statute as the highest that may be legally contracted for, or charged. Conventional interest is interest at a rate that has been set and agreed upon by the parties themselves without outside intervention. It must be within the legally prescribed interest rate to avoid the criminal prosecution of the lender for violation of Usury laws.

West's Encyclopedia of American Law, edition 2. Copyright 2008 The Gale Group, Inc. All rights reserved.

Investment (a): a non-commercial term which means to devote time, talent, money, power, energy, prayer to achieve or preserve something good, wholesome, and beneficial.

Investment (b): a commercial term that identifies public business with money or capital in order to gain returns, interest, and income.

Jurisdiction: the limited, narrow, but correct exercise of authority over a matter, thing, or person.

Land:

“The land is one thing, and the ESTATE in land is another thing, for an ESTATE in land is a time in land or land for a time.” (Black’s Law Dictionary, Sixth Edition, p.877).

Law (a): A system of rules, prohibitions, and duties handed down to man in written form by the LORD God, man’s King, Lawgiver, and Judge. All law must be written and true law is found in the Ten Commandments and relevant case law in the Scriptures. There is ONLY one Lawgiver and that is the LORD God (James 4:12).

Law (b): As system of commercial rules, prohibitions, and duties enacted by State legislatures in the form of statutes, codes, and regulations that apply to “persons” in contract with the State.

Legalese: Terms of art unassociated with common law which are designed to deceive, trick, confuse, obfuscate, entrap, and control the people on the land on Your State State.

M-0

Manufactured Home: A readily movable or portable housing on wheels used as part of business to shelter employees, store inventory, or collect rents from residents in a mobile home park.

Misclassification Notice: A notice to the public that the county assessor has in the past misclassified this private property as “real property” in order to increase revenue for the county.

Mobile Home: (1) When used in the tax code, a mobile home refers to a movable structures used in commerce that earns income by leasing or renting in a commercial mobile home park or as temporary service building for railroads, oil companies, and utility companies that may be moved upon public highways for commercial purposes like commercial cattle and livestock; (2) When used in the private sector by an average man on the street a mobile home refers to non-commercial, private property used for shelter, recreation, and storage of other private property.

NMSA 7-36-1. Provisions for valuation of property; applicability.

The provisions of this article apply to and govern the determination of value of all property subject to valuation for property taxation purposes under the Property Tax Code. **History:** 1953 Comp., § 72-29-1, enacted by Laws 1973, ch. 258, § 13.

7-36-2. Allocation of responsibility for valuation and determining classification of property for property taxation purposes; county assessor and department.

A. The county assessor is responsible and has the authority for the valuation of all property subject to valuation for property taxation purposes in the county except the property specified by Subsections B and C of this section.

B. The department is responsible and has the authority for the valuation of all property subject to valuation for property taxation purposes and used in the conduct of the following businesses:

(1) railroad;

(2) communications system as that term is defined in [Section 7-36-30 NMSA 1978](#);

(3) pipeline;

(4) public utility; and

(5) airline.

NMSA 7-36-2.1. Classification of property.

A. Property subject to valuation for property taxation purposes shall be classified as either residential property⁸ or nonresidential property.

B. The department by regulation, ruling, order or other directive shall provide for the implementation of a classification system and shall include a method for apportioning the value of multiple-use properties between residential and nonresidential components.

⁸ **Residential:** NMSA 7-35-2K. "residential property" means property consisting of one or more dwellings together with appurtenant structures, the land underlying both the dwellings and the appurtenant structures and a quantity of land reasonably necessary for parking and other uses that facilitate the use of the dwellings and appurtenant structures. As used in this subsection, "dwellings" includes both manufactured homes and other structures when used primarily for permanent human habitation, but the term does not include structures when used primarily for temporary or transient human habitation such as hotels, motels and similar structures;

History: 1978 Comp., § 7-36-2.1, enacted by Laws 1981, ch. 37, § 63; 1995, ch. 12, § 7

NMSA 7-36-7. Property subject to valuation for property taxation purposes.

A. Except for the property listed in Subsection B of this section or exempt pursuant to Section [7-36-8](#) NMSA 1978, all property is subject to valuation for property taxation purposes under the Property Tax Code **if it has a taxable situs in the state**

NMSA 7-36-26. Special method of valuation; manufactured homes.

A. The owner of a manufactured home **subject to valuation for property⁹ taxation purposes** shall report the manufactured home annually for valuation to the county assessor of the county in which the manufactured home is located on January 1. The report shall be in a form and contain the information required by department regulation and shall be made no later than the last day of February of the tax year in which the property is subject to valuation.

B. The valuation method used for determining the value of manufactured homes **for property taxation purposes** shall be a cost method applying generally accepted appraisal techniques and shall generally provide for:

(1) the determination of initial cost of a manufactured

home based upon classifications of manufactured homes and sales prices for the various classifications;

(2) deductions from initial cost for allowable depreciation, which allowances for depreciation shall be developed by the division; and

(3) deduction from initial cost of other justifiable factors, including but not limited to functional and economic obsolescence.

C. Whether or not the presence of a manufactured home is declared and reported by the owner to a county assessor as required by this section, the county assessor shall determine the value for property taxation purposes of each manufactured home located in the county and **subject to valuation**. County assessors shall use the information required to be furnished them under [Sections 66-6-10](#) and [66-7-413](#) NMSA 1978 to assure that accurate records of locations of manufactured homes are maintained.

⁹ **Property:** "property" means tangible property, real or personal" NMSA 7-35-2.

D. Any person¹⁰ who intentionally refuses to make a report required of him under this section or who knowingly makes a false statement in a report required under this section is guilty of a misdemeanor and shall be punished by the imposition of a fine of not more than one thousand dollars (\$1,000).

E. Any person who fails to make a report **required of him** under this section is liable for a civil penalty in an amount equal to five percent of the property taxes ultimately determined to be due on the property for the tax year or years for which he failed to make the required report.

F. Any person¹¹ who intentionally refuses to make a **report required of him** under this section with the intent to evade any tax or who fails to make a report required of him under this section with the intent to evade any tax is liable for a civil penalty in an amount equal to twenty-five percent of the property taxes ultimately determined to be due on the property for the tax year or years for which he refused or failed to make the required report.

G. The civil penalties authorized under Subsections E and F of this section shall be imposed and collected at the time and in the manner that the tax is imposed and collected. In order to assist in the imposition and collection of the penalties, the assessor having responsibility for determining the value of the property shall make an entry in the valuation records indicating the liability for any penalties due under this section.

History: 1953 Comp., § 72-29-15, enacted by Laws 1973, ch. 258, § 27; 1975, ch. 165, § 7; 1983, ch. 295, § 2; 1991, ch. 166, § 6.

Manufactured home” 2006 Your State Statutes - Section 66-1-4.11 — Definitions.

NMSA 66-1-4.11. Definitions.

As used in the Motor Vehicle Code [66-1-1 NMSA 1978]:

B. “manufactured home” means a movable or portable housing structure that exceeds either a width of eight feet or a length of forty feet, constructed to be towed

¹⁰ NMSA 7-35-2. Definitions. H. “owner” means the person in whom is vested any title to property; I. “person” means an individual or any other legal entity;

¹¹ Person: “H. “person” means an individual or any other legal entity” NMSA 7-35-2

on its own chassis and designed to be installed with or without a permanent foundation for human occupancy;

Movable property: Commercial property that can be moved like cattle and livestock.

Natural: “The juristic meaning of this term does not differ from the vernacular, except in the cases where it is used in opposition to the term “legal;” and then it means proceeding from or determined by physical causes or conditions, as distinguished from positive enactments of law, or attributable to the nature of man rather than to the commands of law, or based upon moral rather than legal considerations or sanctions. Natural affection. Such as naturally subsists between near relatives, as a father and child, brother and sister, husband and wife. This is regarded in law as a good consideration” (The Law Dictionary).

Natural person: Black’s Law Dictionary has no definition for “natural person” and appears to be a contrived term to identify a fictional entity that is used by attorneys to entrap people.

*A **natural-person** is a legal entity for the human-being involved in a privileged contract with the State for gain of income.*

***natural person.** A natural person is a human being that has the capacity for rights and duties.*

*An **artificial-person** is a legal entity that is not a human being.*

NMSA 7-35-2

*“person” means an individual **or any other legal entity;***

NMSA 66-1-4.14

*E. “person” means every natural person, firm, copartnership, association, corporation **or other legal entity;***

The living soul operating under God’s Law-Word is not a “natural person.” The term “natural person” is a form of legalese designed to trap free men into believing the term applies to them; that they have a tax liability to the State.

A ‘natural person’ relates to insurance, banking, multiple acts and recognition that a natural person has inherent rights, powers, privileges given to them by the State – the exact opposite of a man endowed by his Creator with certain unalienable rights.

Non-assessable: a thing or person or activity outside the jurisdiction of a state; property or activity outside the taxing authority of the state; property or activity not subject to the tax code.

Nonfeasance:

"Nonfeasance" means the total omission or failure of an agent to enter upon the performance of some distinct duty or undertaking which he has agreed with his principal to do; "misfeasance" means the improper doing of an act which the agent might lawfully do, or, in other words, it is the performing of his duty to his principal in such a manner as to infringe upon the rights and privileges of third persons; and "malfeasance" is a doing of an act which he ought not to do at all. Owens v. Nichols, 139 Ga. 475, 77 S.E. 635(1913); Annot. 20 A.L.R. 97, 99-101 (1922) (supplemented in 99 A.L.R. 408 (1933)) (Loyola University Law Journal, Volume 11, p.

Non-residential property: "nonresidential property" means property that is not residential property; that is, property not used for housing human beings but is used in the course of business - NMSA 7-35-2 F.

Obreption: An attempt to obtain property through fraud by a public official posing as a government officer or person.

Own: A term of relationship implying commercial property belonging to and under the stewardship of a bonafide living soul or state created agent, person, or legal entity.

Ownership:

Ownership of property is either absolute or qualified. The ownership of property is absolute when a single person has the absolute dominion over it... The ownership is qualified when it is shared with one or more persons, when the time of enjoyment is deferred or limited, or when the use is restricted. " (Black's Law dictionary, Sixth Edition p. 1106).

P-R

Perpetuity: (Black's Law Dictionary 5th Edition p.1027).

*Continuing forever. Legally, pertaining to real property, any condition extending the inalienability... **In terms of an allodial title, it is to have the property of inalienability forever.** Nothing more need be done to establish the ownership of the sovereigns to their land, although confirmations were usually required to avoid possible future title confrontations.*

Person: In the Word of God a person is living, breathing, human being created by the LORD God with unalienable rights; and, subject to His law-order as in the U.S. Constitution 1-3. In law, a “person” is an artificial being that has been given rights and privileges by the government (14th Amendment)

***Person (b):** commercial legalese for corporations¹², a government corporation, fictions, artificial entities, businesses, officers, elected officials, officers of government, employees working for or subject to the United States or one of its State corporations; “‘person’ means an individual or any other legal entity” created by the state - NMSA 7-35-2 H.*

The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation - 26 U.S.C. §7701 (1)

***Person (c)** (NMSA 7-35-2-I): “person” means an individual or any other legal entity.¹³*

NMSA 66-1-4.14

E. “person” means every natural person, firm, copartnership, association, corporation or other legal entity;

Torrance County Ordinance No. 94-12, Section 4:B (10)

“Person” is any individual, partnership, company, corporation, firm, association, trust, estate, state and federal agency, institution, county, city, town, village, or municipality or other legal entity, however organized.

Person” (A) 1 U.S.C. §8 - “Person”, “human being”, “child”, and “individual” as including born-alive infant

(a) In determining the meaning of any Act of Congress, or of any ruling, regulation, or interpretation of the various administrative bureaus and agencies of the United States, the words “person”, “human being”, “child”, and “individual”, shall include every infant member of the species homo sapiens who is born alive at any stage of development; and, (b) 26

¹² Black’s Law Dictionary (6th): Person - “. . . through by statute term may include labor organizations, partnerships, associations, corporations, legal representatives, trustees . . . or receivers . . .”

¹³ Legal entity is a corporation; an artificial, man-made corporation, and not a private man: “A lawful or legally standing association, corporation, partnership, proprietorship, trust, or individual. Has legal capacity to (1) enter into agreements or contracts, (2) assume obligations, (3) incur and pay debts, (4) sue and be sued in its own right, and (5) to be accountable for illegal activities” (Black’s Law Dictionary, 2nd Edition).

U.S.C. – Definitions: (1) Person -- The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

Personal property is commercial property and not private property. It is property like desks and file cabinets necessary to run a business.

Personal Property

(A): In street language, this property belonging to a living breathing man; “that which is peculiar or proper to any person (a man) . . . in a strict legal sense, an aggregate of rights which are guaranteed and protected by government . . . ownership; the unrestricted and exclusive right to a thing” (Black Law Dictionary Sixth Edition, p. 1216).

For County Taxation purposes: Personal property, in a business sense, refers to movable assets belonging to a business . . . and nothing more.

Personal Property (B): the kind of movable property, other than land, such as tangible assets belonging to a government created “person,” corporation or partnership that can be regulated by the State.

Wisconsin Definition at 70.04 Definition of personal property includes

1g) All goods, wares, merchandise, chattels, and effects, of any nature or description, having any real or marketable value, and not included in the term “real property,” as defined in s. 70.03.

70.04(1r)

(1r) Toll bridges; private railroads and bridges; saw logs, timber, and lumber, either upon land or afloat; steamboats, ships, and other vessels, whether at home or abroad; ferry boats, including the franchise for running the same; ice cut and stored for use, sale, or shipment; beginning May 1, 1974, manufacturing machinery and equipment as defined in s. 70.11 (27), and entire property of companies defined in s. 76.28 (1), located entirely within one taxation district.

(2) Irrigation implements used by a farmer, including pumps, power units to drive the pumps, transmission units, sprinkler devices, and sectional piping.

(3) An off-premises advertising sign. In this subsection, “off-premises advertising sign” means a sign that does not advertise the business or activity that occurs at the site where the sign is located.

Personal Property in a business sense refers to movable assets belonging to a business . . . and nothing more.

The Your State Constitution acknowledges the existence of "private property" in Article II, § 20 prohibiting State actors from claiming, taking, seizing, using, or impairing private property without just compensation.

"Private property shall not be taken or damaged for public use without just compensation."

There are no other references to private property in the Your State Constitution because the People never gave the Your State Government power to control, regulate, seize, lien, levy, impair, use, own, claim ownership of private property.

*"**Private Property** - As protected from being taken for public uses, is such property as belongs absolutely to an individual, and of which he has the exclusive right of disposition. Property of a specific, fixed and tangible nature, capable of being in possession and transmitted to another, such as houses, lands, and chattels." (Black's Law dictionary, Sixth Edition, p.1217)*

Private Property:

Black's Law dictionary, Sixth Edition, page 1217 states:

"PRIVATE PROPERTY - As protected from being taken for public uses, is such property as belongs absolutely to an individual, and of which he has the exclusive right of disposition. Property of a specific, fixed and tangible nature, capable of being in possession and transmitted to another, such as houses, lands, and! hattels."

If denied, Respondent Requests for Production is premised on the following grounds:

[Fact: "Personal Property" is not the same as "private property." Property identified in this instrument and the shelter on it are private property and not "personal property" nor are they "real estate" (property belonging to a business)].

II. Investopedia: *"personal property" is a class of business property that can include any asset other than real estate (business term). The main characteristic of personal property is that it is movable, unlike real property or real estate (legal zoom).*

III. *Personal property, in a business sense, refers to movable assets belonging to a business corporation like file cabinets, desks, and vehicles ... and, nothing more.*

"Private Property - As protected from being taken for public uses, is such property as belongs absolutely to an individual, and of which he has the exclusive right of disposition. Property of a specific, fixed and tangible nature, capable of being in possession and transmitted to another, such as houses, lands, and chattels." (Black's Law dictionary, Sixth Edition. p.1217)

Respondent asserts there is no evidence these private properties have ever been intended to be used in, nor were they ever involved in any Alcohol, Tobacco or firearms activity.

E. Ingraham Co. v. Bristol, 146 Conn. 403 - Conn: Supreme Court 1959

"The first category in the statute embraces situations where a tax has been laid on property not taxable in the municipality where it is situated"

Northeast Datacom, Inc. v. Wallingford, 212 Conn. 639 - Conn: Supreme Court 1989

"[12] General Statutes § 12-119 provides: "When it is claimed that a tax has been laid on property not taxable in the town or city in whose tax list such property was set, or that a tax laid on property was computed on an assessment which, under all the circumstances, was manifestly excessive and could not have been arrived at except by disregarding the provisions of the statutes for determining the valuation of such property, the owner thereof ... may, in addition to the other remedies provided by law, make application for relief to the superior court...."

Northeast Datacom, Inc. v. Wallingford, 212 Conn. 639 - Conn: Supreme Court 1989

Private Property: *"Private property refers to the ownership of property by private parties - essentially anyone or anything other than the government"* (Wex/ U.S. Law). Private property may consist of real estate, buildings, objects, intellectual property (copyright, patent, trademark, and trade secrets). The transfer of a private property commonly takes place by the owner's consent or through a sale or as a gift.

Property:

"Rightful dominion over external objects; ownership; the unrestricted and exclusive right to a thing; the right to dispose of the substance of a thing in every legal way, to possess it, to use it and to exclude every one else from interfering with it. Mackeld. Rom. Law, § 265.

Property is the highest right a man can have to anything; being used for that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy. Jackson ex der. Pearson v. Housel, 17 Johns. 281, 283.

A right imparting to the owner a power of indefinite user, capable of being transmitted to universal successors by way of descent, and imparting to the owner the power of disposition, from himself and his successors per universitatem, and from all other persons who have a spes successions under any existing concession or disposition, in favor of such person or series of persons as he may choose, with the like capacities and powers as he had himself, and under such conditions as the municipal or particular law allows to be annexed to the dispositions of private persons. Aust. JuM. (Campbell's Ed.) § 1103.

The right of property is that sole and despotic dominion which one man claims and exercises over the external things of the world, in total exclusion of the right of any other individual in the universe. It consists in the free use, enjoyment and disposal of all a person's acquisitions, without any control or diminution save only by the laws of the land. 1 Bl.Comm. 138; 2 Bl.Comm. 2, 15.

The word is also commonly used to denote any external object over which, the right of property is exercised. In this sense it is a very wide term, and includes every class of acquisitions which a man can own or have an interest in. See Scranton v. Wheeler, 179 D.S. 141, 21 Sup.Ct. 48, 45 L.Ed. 126; Lawrence v. Hennessey, 165 Mo. 659, 65 S.W. 717; Boston & L.M. Corp. v. Salem & L. M. Co., 2 Gray (Mass.), 35; National Tel. News Co. v. Western Union Tel. Co., 119 Fed. 294, 56 C.C.A. 198, 60 L.M.A. 805; Hamilton v. Rathbone, 175 U.S. 414, 20 Sup.Ct. 155, 44 L.Ed. 219; Stanton v. Lewis, 26 Conn. 449; Wilson v. Ward Lumber Co. (C. C.) 67 Fed. 674.

Property that is absolute or Absolute Property:

*In respect to chattels personal property is said to be "absolute" where a man has, solely and exclusively, the right and also the occupation of any movable chattels, so permanent, but may at some times subsist and not at other times; such for example, as the property a man may have in wild animals which he has caught and keeps, and which are his only so long as he retains possession of ther. 2 BL Comm. 389. — Real property . **A general term for lands**, tenements, and hereditaments; property which, on the death of the owner intestate, passes to his heiM. Real property is either corporeal or incorporeal. See Code N. Y. § 462 — Separate property . The separate property of a married woman is that which she owns in her own right, which is liable only for her own debts, and which she can*

incumber and dispose of at her own will. — Special property. Property of a qualified, temporary, or limited nature; as distinguished from absolute, general, or unconditional property. Such is the property of a bailee in the article bailed, of a sheriff in goods temporarily in his hands under a levy, of the finder of lost goods while looking for the owner, of a person in wild animals which he has caught. Stief v. Hart, 1 N.Y. 24; Moulton v. Witherell, 52 Me. 242; Eisendrath v. Knauer, 64 111. 402; Phelps v. People, 72 N.Y. 357. [Black's Law Dictionary, Second Edition, p. 955]

Privilege: a special advantage granted to a particular person or group by a “person” of power to a subject via a contract that is not available to those outside the franchise.

Private:

*“Affecting or **belonging to private individuals** (single or separate), as distinct from the public generally. **Not official; not clothed with office.** People v. Powell, 280 Mich. 699, 274 N.W. 372, 373, 111 A.L.M. 721. As to private ” (Black's Law Dictionary, 4th Edition).*

Private:

*“PRI’VATE, adjective [Latin privatus, from privo, to bereave, properly to strip or separate; privus, singular, several, peculiar to one’s self, that is, separate; rapio, diripio, eripio; privo for perivo or berivo.] (Webster’s, 1828) 1. Properly, separate; unconnected with others; hence, peculiar to one’s self; belonging to or concerning an individual **only**. “A matter belonging to an individual; not clothed with office; not subject to transfer by color of law.”*

Private Person:

An individual who is not the incumbent (duty) of an office ((Black's Law Dictionary, 4th Edition).

Private Property:

*As protected from being taken for public uses, is such property as belongs absolutely to an individual, and of which **he has the exclusive right of disposition**. Property of a specific, fixed and tangible nature, capable of being in possession and transmitted to another, such as houses, lands, and chattels. Scranton v. Wheeler, 179 U.S. 141, 21 S.Ct. 48, 45 L.Ed. 126. (Black's Law Dictionary, Sixth Edition)*

[Note: Private property is not tangible property because it can't be touched or seen by a fictional corporation].

Private Property:

“The ownership of tangible and intangible goods by an individual who has **exclusive**¹⁴ rights over it.” (Black’s Law Dictionary, Sixth Edition).

Black’s Law Dictionary Second Edition:

“Private property, as protected from being taken for public uses, is such property as belong absolutely to an individual, and of which he has the exclusive right of disposition . . . such as houses, lands, and chattels.”

Personal Property:

Investopedia: *What is Personal Property?*

Personal property is a class of property that can include any asset other than real estate. The distinguishing factor between personal property and real estate, or real property, is that personal property is movable; that is, it isn't fixed permanently to one particular location. It is generally not taxed like fixed property.”

Black’s Law Dictionary, 2nd Edition:

TheLaw.com Law Dictionary & Black’s Law Dictionary 2nd Ed.

Property that is not real property and owned by a person. (A) Property that is not real estate or attached to real estate and which is frequently movable, for example, a car, securities, jewelry, copyrights. Also referred to as personal effects or goods and chattel or personalty. (B) The right or interest which a man has in things personal; it consists of things temporary and movable, and includes all subjects of property not of a freehold nature, nor descendable to the heirs at law. Things of a movable nature, when a right can be had in them, are personal property, but some things movable are not the subject of property; as light and air. Under the term personal property, is also included some property which is in its nature immovable, distinguished by the name of chattels real, as an estate for years; and fixtures are sometimes classed among personal property. A crop growing in the ground is considered personal property. so far as not to be considered an interest in land, under the statute of frauds. 2. It is a general principle of American law, that stock held in corporations, is to be considered as personal property; Walk.

¹⁴ Exclusive: excluding or not admitting other things, restricted or limited to the person of concern.

Introd. 211; 4 Dane's Ab. 670; Sull. on Land Tit. 71; 1 Hill. Ab. 18; though it was held that such stock was real estate; 2 Conn. M. 567; but, this being found inconvenient, the law was changed by the legislature. 3. Property in personal chattels is either *absolute or qualified*; absolute, *when the owner has a complete title and full dominion over it*; qualified, when -he has a temporary or special interest, liable to be totally divested on the happening of some particular event. 4. Considered in relation to its use, personal property is either *in possession, that is, in the actual enjoyment of the owner*, or, in action, that is, not in his possession, but in the possession of another, and recoverable by action. 5. Title to personal property is acquired. 1st. By original acquisition by occupancy; as, by capture in war; by finding a lost thing. 2d. By original acquisition; by accession. 3d. By original acquisition, by intellectual labor; as, copyrights and patents for inventions. 4th. IV transfer, which is by act of law. 1. By forfeiture. 2. By judgment. 3. By insolvency. 4. By intestacy. 5th. By transfer, by act of the party. 1. Gifts. 2. Sale.

Property:

(a): anything that can be owned; *the exclusive right to enjoy*, use, or dispose of a thing per the Creator's rule for men to take dominion of the earth. "That which is peculiar or proper to any person; that *which belongs exclusively to one*. In a strict legal sense an aggregate of rights which are guaranteed and protected by the government . . . *Fulton Light, Heat & Power Co. v. State*, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest. More specifically, *ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude every one else from interfering with it*" (Black's Law Dictionary, Sixth Edition, p. 1216).

That which is peculiar or proper to any person; that which *belongs exclusively to one*. In the strict legal sense, *an aggregate of rights which are guaranteed and protected by the government*. *Fulton Light, Heat & Power Co. v. State*, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest. More specifically, *ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude everyone else from interfering with it*. That *dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects*. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.

The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong. Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.

Property embraces everything which is or may be the subject of ownership, whether a legal ownership. or whether beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752.

Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing, as right to possess, use and dispose of it. Cereghino v. State By and Through State Highway Commission, 230 OM. 439, 370 P.2d. 694, 697.

Goodwill is property, Howell v. Bowden, TexCiv. App., 368 S.W.2d. 842, &18; as is an insurance policy and rights incident thereto, including a right to the proceeds, Harris v. Harris, 83 N.M. 441,493 P.2d. 407, 408.

Criminal code. "Property" means anything of value. including real estate, tangible and intangible personal property, contract rights, choses-in-action and other interests in or claims to wealth, admission or transportation tickets, captured or domestic animals, food and drink, electric or other power. Model Penal Code. Q 223.0. See also Property of another, infra. Dusts. Under definition in Restatement, Second, Trusts, Q 2(c), it denotes interest in things and not the things themselves.

[Black's Law Dictionary, Fifth Edition, p. 1095]

Property (b): "'property' means tangible property, real or personal" having a situs within the state – NMSA 7-35-2 I. [These are assets owned by a business corporation].

Property (c): "the exclusive right to possess, enjoy and dispose of a thing" (Mirriam-Webster). "The ownership of a thing is the right of one or more persons to possess and use it to the exclusion of others" (Black's Online Dictionary).

"The government, and, in particular, the courts are obligated to protect property rights and to help clarify ownership," (Legal-Dictionary).

"We have repeatedly held that, as to property reserved by its owner for private use, 'the right to exclude [others is] 'one of the most essential sticks in the bundle of rights that are commonly characterized as property.' " Loretto v. Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 (1982), quoting Kaiser Aetna v. United States, 444 U.S. 164, 176 (1979). "[Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987).

"In this case, we hold that the "right to exclude," so universally held to be a fundamental element of the property right, falls within this category of interests that the Government cannot take without compensation."
[Kaiser Aetna v. United States, 444 U.S. 164 (1979)]

*"Men are endowed by their Creator with certain unalienable rights,- 'life, liberty, and the pursuit of happiness;' and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other public "benefit"];** **second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.**"*

[Budd v. People of State of New York, 143 U.S. 517 (1892)]

Property tax: Tax imposed on business property. A tax imposed under the Property Tax Code on that which NMTRD has exclusive jurisdiction; that NMTRD has jurisdiction over all property in New Mexico is hereby rejected without a verified claim and proof of claim (NMSA 7-35-2).

Property Tax Crimes: Crimes by officers of the state may include mail fraud (18 U.S.C. §1341), falsifying records (18 U.S.C. §2071), creating fictitious obligations, and creating false securities under color of law (18 U.S.C. § 513, 514).

Property and Socialism:

"socialism n (1839) 1: any of various economic and political theories advocating collective or governmental ownership and administration of the means of production and distribution of goods 2 a: a system of society or group living in which there is no private property b: a system or condition of society in which the means of production are owned and controlled by the state 3: a stage of society in Marxist theory transitional between capitalism and communism and distinguished by unequal distribution of goods and pay according to work done."

[Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 1118].

Property and Government:

*"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.—That **to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed**, —That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness."* [Declaration of Independence].

Property and the Creator:

"Behold, the heaven and the heaven of heavens is the LORD's thy God, the earth also, with all that therein is." [Deuteronomy 10:12-14, NKJV]

"The heavens are Yours, the earth also is Yours; The world and all its fullness, You have founded them." [Psalm 89:11, NKJV]

"One of the most essential branches of English liberty is the freedom of one's house. A man's house is his castle." — James Otis, on the Writs of Assistance, 1761

"The moment the idea is admitted into society that property is not as sacred as the laws of God, and that there is not a force of law and public justice to protect it, anarchy and tyranny commence." — John Adams, A Defence of the Constitutions of the Government of the United States of America, 1787

"Government is instituted to protect property of every sort; as well that which lies in the various rights of individuals, as that which the term particularly expresses. This being the end of government, that alone is a just government which impartially secures to every man whatever is his own." — James Madison, Essay on Property, 1792

"A wise and frugal government, which shall leave men free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned — this is the sum of good government." — Thomas Jefferson, First Inaugural Address, 1801

Public Property:

Property that belongs to a “state or nation or an entire community” Black’s Law Dictionary, Sixth Edition

Real Estate: (a) Real estate refers to land and the rights to enjoyment of land; or (b) commercial property owned and managed by a business. It does not include private property. Thus, real estate agents are deceived.

“REAL ESTATE is synonymous with real property” (Black’s Law dictionary, Sixth Edition, p.1263)

Land used for a business: farm, oil, apartments on land, and not private property used to shelter a family.

Real Property: This is a commercial term used by corporations to describe **assets owned by a business**. Corporations have real property where they do or support their business; private people have private property and not “real property”.

Black’s Law Dictionary, Sixth Edition defines real property in part as “. . . states of land . . . for the purpose of industrial growing of crops, and things attached to it . . .”

Investopedia: *What Is Real Property?*

*“Real property is the land, everything that is permanently attached to the land, and all of the rights of ownership, including the right to possess, sell, lease, and enjoy the land. **Real property can be classified according to its general use as residential, commercial, agricultural, industrial, or special purpose.**”*

Real property: real property refers to all structures and appurtenances attached to commercial property connected with a franchise or business that is generally unmovable, from which “income” is derived, and is subject to taxation. That a for-profit state corporation has the power to tax all land merely because it exist is hereby rejected.

Note category: 26 CFR §1.856.10 Definition of real property: (B) Types of buildings. Buildings include the following distinct assets if permanently affixed: Houses; apartments; hotels; motels; enclosed stadiums and arenas; enclosed shopping malls; factory and office buildings; warehouses; barns; enclosed garages; enclosed transportation stations and terminals; and stores.

Plaintiff C. B. Callahan, as the owner in fee of real property in the county of Los Angeles, brought this action to quiet his title to said real property and “to oil, gas and other hydro-carbon substances and/or minerals in place within said land and

to be produced, extracted and saved on or from said land". Callahan v. Martin, 3 Cal. 2d 110 - Cal: Supreme Court 1935.

San Antonio Area Foundation v. Lang, 35 SW 3d 636 - Tex: Supreme Court 2000:

*Ruth's interest in the notes and other personal property is **not included within the meaning of the term "real property"***

Ruth Lang executed her will on January 17, 1991. Paragraph five of that will provides:

I devise and bequeath the real property and oil and gas real properties in my estate located in Frio County, Texas and Prue Road in San Antonio, Texas one-half (½) to my nephew, SYLVAN STEPHEN LANG, and one-half (½) to my niece JEANNE LANG MATTHEWS, if either shall survive my death by one hundred twenty (120) days. In the event only one or neither of said beneficiaries so survives me, said non-surviving beneficiary's share shall be distributed to his or her issue, by right of representation."

BGJ ASSOCIATES v. Superior Court, 89 Cal. RptM. 2d 693 - Cal: Court of Appeal, 2nd Appellate Dist., 4th Div. 1999

"On the defendants' motion the trial court expunged the lis pendens notice pursuant to section 405.31 on the ground that plaintiffs' pleading does not contain a "real property claim" within the meaning of the lis pendens statute."

Wisconsin: "70.02 Definition of general property. General property is all the taxable real and personal property defined in ss. 70.03 and 70.04 except that which is taxed under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property includes manufacturing property subject to s. 70.995, but assessment of that property shall be made according to s. 70.995.

Resident: The term "resident" is as slippery as snake oil and one of the most abused words by BAR attorneys because it can be made to mean anything they want. The word "resident" has many meanings in law, largely determined by statutory context in which it is used. [Kelm v. Carlson, C. A. Ohio, 473, F2d 1267, 1271][Underline added]

In this work, residential refers to commercial property involving rent, a tenant, and a landlord and not property owned by a private citizen. Any attempt by a person working for the State to define this man or this trust owner as a "resident" or a "U.S. citizen," "taxpayer," "officer," "alien," "resident alien," "U.S. person," "corporation,"

“artificial entity,” “employee,” “real property,” or subject of the United States is hereby rejected without a verified claim and proof of claim.

Res: “ . . . a thing, an object . . . even artificial “persons” (Black’s Law Dictionary, Sixth Edition).

Resident (NMSA 47-10-2) “ “resident” means any person or family of such person owning a mobile home that is subject to a tenancy in a mobile home park under a rental agreement;” (References to Mobile Home Park, space, trailer park, landlord, rent, tenancy, and management).

Resident: refers to a “person” who considers themselves to be a part of the government, under the government, or one who is a member / citizen of the corporate government.

Residential: a commercial business providing living accommodations to renters’ “An area used for housing and commercial enterprises” (Black’s Law Dictionary, on line).

Residential Property is commercial property, business property, property that earns in income.

Investopedia: What Is Residential Rental Property?

Residential rental property refers to homes that are purchased by an investor and inhabited by tenants on a lease or other type of rental agreement. Residential property is property zoned specifically for living or dwelling for individuals or households; it may include standalone single-family dwellings to large, multi-unit apartment buildings.

Investopedia in contrasting commercial property with residential property: “

“A residential property investor must to look at a number of factors, including the emotional appeal of a property to prospective tenants. In contrast, a commercial property investor can rely on the income statement that shows the value of current leases, which can then be compared against the capitalization rate of other commercial property in the area.

Residential Housing:

NMSA 7-36—15 B.(2)(b) – ““residential housing” means any building, structure or portion thereof that is primarily occupied, or designed or intended primarily for occupancy, as a residence by one or more households and any real property that is offered for sale or lease for the construction or location thereon of such a building, structure or portion thereof. “Residential housing” includes congregate housing, manufactured homes for sale or rent, housing intended to

provide or providing transitional or temporary housing for homeless persons and common health care, kitchen, dining, recreational and other facilities primarily for use by residents of a residential housing project.

Residential Property:

“residential property” consist of commercial dwellings for income purposes together with appurtenant structures such as apartment complexes used for human habitation (NMSA 7-35-2 (J.); residential property stands in contradistinction to “private property which their owners have exclusive and absolute legal rights” (BD: Business Dictionary, online);

Right: the power to act, behave, possess, make, and do that which conforms to God’s law-order as written in the Ten Commandment; a duty of man in conformity to a command of God. Every command in Scripture creates a right of man – a right is unalienable meaning it cannot be taken away by the legislature or a swipe of the pen.

RYOT tenure:

The Fourth Edition of Black’s Law Dictionary is the term: “RYOT TENURE” A system of land Tenure, where the government takes the place of landowners and collects the rent by means of tax gatherers. The farming is done by poor peasants , (ryots) who find the capital, so far as there is any, and also do the work. After Slavery, it is accounted the worst of all systems. because the government can fix the rent at what it pleases, and it is difficult to distinguish between rent and taxes.

S-Z

Scheme: a sophisticated plan in violation of the Tenth Commandment using color of law, color of process, and color of authority to deprive a man of his property for personal or corporate gain.

Severance tax:

“... is a state tax imposed on the extraction of non-renewable natural resources that are intended for consumption in other states. These natural resources include such as crude oil, condensate and natural gas, coalbed methane, timber, uranium, and carbon dioxide. May 28, 2018” (Investopedia).

Single Family Dwelling: commercial property owned by a legal person in contract with the State who happens to occupy the property.

Situs:

NMSA 7-36-7 “all property is subject to valuation for property taxation purposes under the Property Tax Code **if it has a taxable situs in the state.**”

Situs is a Latin legal term that refers to where one has conducts his business?

“Situs: location or place of crime or business” (Black’s Law Dictionary, Sixth Edition).

Situs / sayt:}s/ . Lat. Situation; location; e.g. location or place of crime or business. Site; position; the place where a thing is considered, for example, with reference **SKIPTRACING to jurisdiction over it**, or the right or power to tax it. It imports fixedness of location. Situs of property, for tax purposes, is determined by whether the taxing state has sufficient contact with the personal property sought to be taxed to justify in fairness the particular tax. *Town of Cady V. Alexander Const. Co.*, 12 Wis.2d 236, 107 N.W.2d 267, 270. Generally, personal property has its taxable “situs” in that state where owner of it is domiciled. *Smith V. Lummus*, 149 Fla. 660, 6 So.2d 625, 627, 628. Situs of a trust means place of performance of active duties of trustee. *Campbell V. Albers*, 313 Ill.App. 152, 39 N.E.2d 672, 676. For business situs, see Business. See also Place. (Black’s Law Dictionary, Sixth Edition).

*Property Subject to Valuation (NMSA 7-36-7) Except for the property listed in Subsection B of this section or exempt pursuant to § 7-368 NMSA 1978, all property is subject to valuation for property taxation purposes under the Property Tax Code **if it has a taxable situs in the state** (§ 7-36-7 NMSA). Property has **a taxable situs in the state if it is real property**¹⁵ located in the state, it is an interest in real property located in the **state or it is business personal property** present in the state on January 1 of each year, the official date of property tax valuation (§7-36-14 NMSA). (NM Assessors Handbook, CHAPTER 6, VALUATION OF PROPERTY, Revised by Gary Perez, Santa Fe County Chief Deputy Assessor).*

state: the land over which the people have jurisdiction.

State: The term “state” or “State” or “State” used in NMSA shall be construed to mean a corporation, fiction, a person, an entity, a jurisdiction of commerce, a corporation under Congress, a “federal state franchise,” a government corporation known as the State of Your State or the STATE OF YOUR STATE; (2) a state or territory over which The United States, Inc. has jurisdiction: the District of Columbia, Puerto Rico, Guam, Virgin

¹⁵ Black’s Law Dictionary, Sixth Edition defines real property in part as “. . . states of land . . . for the purpose of industrial growing of crops, and things attached to it . . .”

Islands, other U.S. territories: (3) a geographical land area with boundaries on which people walk, drive, live, and play.

Socialism:

A political and economic theory advocating collective ownership of the means of production and control of distribution. It is based upon the belief that all, while contributing to the good of the community, are equally entitled to the care and protection which the community can provide (Webster's Dictionary).

"State of Your State": a for-profit organization in maritime law performing 19 enumerated federal government services owed to them under contract.

STATE OF YOUR STATE: provides "citizens" —that is, public employees and officials and dependents of the federal government with administrative services and benefits.

Shelter: a thing or place that cannot be taxed by the State. It include the God-given right to seek protection from the wind, rain, snow, sun, criminals, and an oppressive, overreaching government that seeks to convert private property into public property.

Tangible property: Tangible property is business property. Tangible personal property refers to any type of business property that can generally be moved (i.e., it is not attached to real property or land), touched or felt.

Tangible personal property refers to any type of property that has form; that can generally be moved; that can be touched (Black's Law Dictionary, Sixth Edition, p. 1456.

In English law and some Commonwealth legal systems, items of tangible property are referred to as choses in possession (or a chose in possession in the singular). However, some property, despite being physical in nature, is classified in many legal systems as intangible property rather than tangible property because the rights associated with the physical item are of far greater significance than the physical properties. Principally, these are documentary intangibles. For example, a promissory note is a piece of paper that can be touched, but the real significance is not the physical paper, but the legal rights which the paper confers, and hence the promissory note is defined by the legal debt rather than the physical attributes.[Hon. Giles, J. (May 1, 2008). "R&L ZOOK, INC., d/b/a, t/a, aka UNITED CHECK CASHING COMPANY, Plaintiff, v. PACIFIC INDEMNITY COMPANY, Defendant" (PDF). paed.uscourts.gov. Philadelphia, PA: United States District Court Eastern

[Note: It appears that private property is intangible because of rights associated with it meaning it is “untouchable” as far as the state is concerned. How can personal property be “seen” or “touched” by the county – a fictional corporation with no eyes? But, “intangible property” is a business term referring to intangible assets like intellectual property, rights, copyrights, patents, and securities]

NM Assessors Handbook, CHAPTER 6, VALUATION OF PROPERTY,
Revised by Gary Perez, Santa Fe County Chief Deputy Assessor defines
tangible personal property

The following tangible personal property owned by a person is subject to valuation and taxation under the Property Tax Code (Articles 35 to 38 of Chapter 7 NMSA 1978): 1. livestock; 2. manufactured homes; 3. aircraft not registered under the Aircraft Registration Act (§ 64-4-1 NMSA 1978); 4. private railroad cars, the earnings of which are not taxed under the provisions of the Railroad Car Company Tax Act (§ 7-11-1 NMSA 1978); 5. tangible personal property subject to valuation under §7-36-22 through §7-36-25 and §736-27 through §7-36-32 NMSA 1978; 6. vehicles not registered under the provisions of the Motor Vehicle Code (§ 66-1-1 NMSA 1978) and for which the owner has claimed a deduction for depreciation for federal income tax purposes during any federal income taxable year occurring in whole or in part during the twelve months immediately preceding the first day of the property tax year, and 7. other tangible personal property not specified in Paragraphs (1) through (6) of this subsection:

(a) that is used, produced, manufactured, held for sale, leased or maintained by a person for purposes of the person's profession, business or occupation; and (b) for which the owner has claimed a deduction for depreciation for federal income tax purposes during any federal income taxable year occurring in whole or in part during the twelve months immediately preceding the first day of the property tax year.

Tax: "tax" means the property tax imposed under the Property Tax Code upon businesses and franchises – NMSA 7-35-2 L.

Taxpayer: any artificial “person” with a situs in the state subject to the tax code; and, to be contrasted with a non-taxpayer who is a man or woman that is not engaged in taxable activities such as producing oil and gas.

*"..liability for taxation must clearly appear[from statute imposing tax]."
[Higley v. Commissioner of Internal Revenue, 69 F.2d 160 (1934)]*

Tax: "tax" means the property tax imposed under the Property Tax Code upon businesses and franchises – NMSA 7-35-2 L.

Trade or Business: the term "trade or business" includes the performance of the functions of a public office (26 U.S.C. §7701(a)(26)) – sometimes called a "small business" engaged in the distribution of BATF products.

Trade Fixture: A Trade fixture is a piece of equipment on or attached to the real estate which is used in a trade or business.

Tyranny: the total subjection of the total man to total government by force.

Tyrant: a state employee who seems himself as master of the man and his property.

Trade or Business: the term "trade or business" includes the performance of the functions of a public office (26 U.S.C. §7701(a)(26)).

Trade Fixture: A Trade fixture is a piece of equipment on or attached to the real estate which is used in a trade or business.

Ultra Vires Act: An act by a state or government employee, acting in their individual capacity as a public officer that takes an action for commercial or political gain beyond the scope of its legal powers.

Unalienable: Unalienable: "not alienated; not transferred; not estranged" (Webster 1828 Dictionary)

United States: the United States is a for-profit corporation owned by the U.N. operating out of the District of Columbia with jurisdiction over the states of Puerto Rico, Guam, the Virgin Islands and other U.S. territories.

26 U.S.C. §7701 (a) (9) United States

The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

8 U.S.C. §1101(a)(36): State [naturalization]

The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

United States of America: the United States of America, Incorporated, which was owned and operated by the Federal Reserve System under the auspices of a foreign

nation calling itself “the United States of America (Minor)” —though they very rarely bother to include the word (Minor).

This “other United States” is composed of a consortium of “American” “States” more often thought of as federal territories and possessions, including Guam, Puerto Rico, American Samoa, American Virgin Islands and “Other Insular States”. It’s a private corporation organized under the auspices of a foreign country operating “state” franchises.

United States Congress: (a) “United States Congress” acting as the government of the United States of America (Minor), a foreign, maritime, legislative democracy; (b) board members of one of the federal corporations.

UNITED STATES, Inc.: one of one of the main federal government corporations organized to provide services to the states and people via franchises it calls federated “States”, for example, “State of California” and federated counties, for example, “County of Maricopa”.

United States person: a citizen or resident or partnership or domestic corporation connected with the federal zone (See 26 U.S.C. §7701(a)(30)).

Validate: to make legally valid by confirming the true facts of a claim in written form.

Vehicle: Vehicle is a commercial term: “vehicle” means every device in, upon or by which any person¹⁶ or property¹⁷ is or may be transported or drawn upon a highway, including any frame, chassis, body or unitized frame and body of any vehicle or motor vehicle, except devices moved exclusively by human power or used exclusively upon stationary rails or tracks” for commercial purpose (NMSA 66-1-4.19).

Driver: one who operates a vehicle in commerce as a business for commercial gain like a semi-truck driver or taxi service.

Verify or Verified or Verification: to attest to the truth of a matter by oath under penalties of perjury being duly sworn and attaching one’s signature thereto as a matter of good faith. See FDCPA Section 809. Validation of debts (15 U.S.C. 1692 g).

¹⁶ NMSA 66-1-4.14 E. “person” means every natural person, firm, copartnership, association, corporation **or other legal entity**;

¹⁷ Property means tangible property, real or personal” having a situs within the state – NMSA 7-35-2 I

Short List of Definitions

COMMERCE: The activity of buying and selling of commodities by businesses in order to produce income for a business.

CONVEY: “to transfer full rights to another based on a private agreement.”

FEE SIMPLE: A permanent and absolute common law tenure in land with freedom to dispose of it at will without harassment by the State.”

GENERAL WARRANTY DEED: A pledge by the Grantor to the Grantee that the property is free warrants, liens, mortgages, and other encumbrances ordered by a court of record.

INCOME: “Income means gains/profit from property severed from capital, however invested or employed. Income is not a wage or compensation from any type of labor” *Stapler v. United States*, 21 F.Supp 737 at 739 [emphasis added].

MISCLASSIFICATION NOTICE: A notice to the public that the county assessor has in the past misclassified this private property as “real property” in order to increase revenue for the county.

PERSON: “commercial legalese for corporations¹⁸, a government corporation, fictions, artificial entities, businesses, officers, elected officials, officers of government, employees working for or subject to the United States or one of its State corporations; “‘person’ means an individual or any other legal entity” created by the state.

PRIVATE: “A matter belonging to an individual; not clothed with office; not subject to transfer by color of law.” “The ownership of tangible and intangible goods by an individual who has exclusive¹⁹ rights over it.” (Black’s Law Dictionary, Sixth Edition).

PERSONAL PROPERTY: “refers to movable assets belonging to a business . . . and nothing more.”

PRIVATE PROPERTY: “Land or others assets owned by an individual and protected by the State from being taken by the State for public uses” (Black’s Law Dictionary, Sixth Edition, page 1217).

Investopedia:

Private Property Rights

“Private property rights are one of the pillars of capitalist economies, as well as many legal systems, and moral philosophies. Within a private property rights regime, individuals need **the ability to exclude others from the uses and benefits of their property.**” https://www.investopedia.com/terms/p/property_rights.asp

¹⁸ Black’s Law Dictionary (6th): Person - “. . . through by statute term may include labor organizations, partnerships, associations, corporations, legal representatives, trustees . . . or receivers . . .”

¹⁹ Exclusive: excluding or not admitting other things, restricted or limited to the person of concern.

REAL PROPERTY: “a commercial term used by corporations to describe assets, land, and structures attached to land that is owned and managed by a business in order to earn income.”

REAL ESTATE: “commercial property / land including resources on it owned and managed by a registered business for the purpose of increasing revenue.” “Land, including the resources in and on it, and the buildings and permanent fixtures attached to it. Property that cannot easily be moved, usually buildings and the ground they are built on. Available space.

RESIDENTIAL RENTAL PROPERTY: “refers to homes, apartments, or movable buildings that are purchased by an investor and inhabited by tenants based on a rental agreement for the purpose of increasing business revenue.”

RIGHTS: “Unalienable, God-given rights as protected by the U.S. Constitution” (Declaration; Tenth Amendment)

SITUS: “a Latin legal term that refers to where one conducts his business.”

TAX LIABILITY: Refers to a business that has an agreement to pay taxes to the State in exchange for privileges that promote income for the business.

TAX PAYER: Government employees or corporations under contract with the government with a statutory duty to provide a kickback to the government for the privilege of working for the government.

A Negative Averment

NOTICES THE NMTRD that Buzzard County Assessor that the Respondent, John Hancock, is not a lawyer, but in Respondent's opinion, county / state employees, have misclassified PRIVATE PROPERTIES PARCEL # 000000 as a taxable, commercial ("manufactured home/mobile home" AND PARCEL # 1 00000 0000000 00 as "real property" and seeks to claim a false security interest in private property to the property rights of the Respondent. See alleged Delinquent Notices, June 0000.

REQUEST FOR REVIEW IS HEREBY SUBMITTED WITH A DEMAND TO BE TAKEN OFF TAX ROLLS OR THAT THE COUNTY ASSESSOR OR STATE OFFICER VERIFY CLAIM UNDER FULL COMMERCIAL LIABILITY.

WHAT IS THE DUTY OF STATE OFFICERS?

1. Is it not true, "We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness (private property). — That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed . . . ? (Declaration of Independence)
2. Is it not true that "all political power is vested in and derived from the people" (New Mexico Constitution, Article II, Section 2)?
3. Is it not true, that State / County employees have taken an oath to protect rights of citizens to exclusively own private property and purchased a faithful performance bond to secure the public trust, New Mexico Constitution, Article II, NM Constitution XX:1, XXII:19?
4. Is it not true, the State / County employees are forbidden to circulate Bills of Attainder or impair the obligation of a contract per the U.S. Constitution, Article 1, Section 10?
5. Is it not true, that the County of Buzzard is a private, for-profit corporation (DUNS number: 000000000) that creates private law, statutes, codes, and ordinances that can only apply to those "persons" (legal entities) having a contract to the County? (See the Clearfield Doctrine)?
6. Is it not true the New Mexico Constitution, Article II, Section 20 says, "Private property shall not be taken or damage (impaired) for public use without just compensation"

7. Is it not true, that it is the duty of State Officers to know the law and declare what the law is to the best of their knowledge per *Marbury v. Madison*, 1 Cranch 137, 177.

8. Is it not true that New Mexico's power to tax property is limited to "real property" used for commercial purposes as stated at NMSA 7-36-7 "all property is subject to valuation for property taxation purposes under the Property Tax Code if it has a taxable situs in the state"?

Where is your claim with proof of claim that private property used for shelter and storage is "real property" with a situs in the State subject to tax valuation?

WHAT IS PRIVATE PROPERTY?

12. Is it not true that "private" refers to property belonging to and used by one man (Anthropos) and not to the State?

13. Is it not true that that the NM Constitution acknowledge the rights of the People to own property?

Ownership or property includes "the exclusive right to possess, enjoy and dispose of a thing" (Merriam-Webster). "The ownership of a thing is the right of one or more persons to possess and use it to the exclusion of others" (Black's Online Dictionary).

14. Is it not true that State employees have a duty by oath and bond to protect the unalienable right of the Respondent to own, manage, and enjoy private property in the State of New Mexico? (NM Constitution, Article II)

15. Is it not true that NMTRD can only tax "real property," "tangible property," "personal property" and "residential property" used for commercial purposes in a business with a situs in the State?

16. Is it not true that New Mexicans have an exclusive , unalienable right to own and enjoy private property without interference from the State?

17. Is it not true that John Hancock manages PRIVATE PROPERTY and NOT Business property, personal property, movable property, residential property, or tangible property?

Where is your authority to claim a security interest in private property without a contract or the consent of the trustees of property?

Where is your claim with strict proof of claim that NMTRD has jurisdiction over private property in New Mexico State without the consent of the owner?

Where is your authority to create legalese, to redefine common definition of words, in order to mislead and to misclassify private property in order to create a claim upon private property in order to convert it to public property? Isn't this "legal trick" a wicked scheme (fraud) contrary to the law of the LORD God, Exodus 20?

Where is your authority to deny respondent's right to exclusively own, enjoy, and manage private property and for the State to create an obligation without a contract and then claim a security interest in that private property?

That NMTRD has authority to tax any property just because it exists is hereby rejected without a verified claim and proof of claim (NMSA 7-35-2).

WHAT IS A LAWFUL TAX?

18. Is it not true "the power to tax is the power to destroy" (Judge Learned Hand)?

19. Is it not true, the power to tax is found in the New Mexico Constitution, Article III?

20. Is it not true that the term "tax" means the property tax imposed under the Property Tax Code upon businesses and franchises – New Mexico Constitution, Article VIII; NMSA 7-35-2 L

21. Is it not true the People gave the State the power to raise revenue on "tangible property," "personal property," "residential property," "multijurisdictional property" and "subjects of the same class" as long as it is "equal and uniform" and limited by "age or income" (NM Constitution, Article VIII)?

22. Is it not true the term "property" is defined in your code as "tangible property, real or personal" having a situs within the state – NMSA 7-35-2 I, 7-36-7 which refers to assets owned by a business corporation?

23. Is it not true that nowhere in the New Mexico Constitution did the People grant the State the power to tax PRIVATE PROPERTY?

24. Is it not true your property tax law says, "... all property is subject to valuation for property taxation purposes under the Property Tax Code if it has a taxable situs in the state" (NMSA 7-36-7)?

Where is your authority to tax private property that is not a business, not engaged in commerce, and that earns no income?

WHAT IS A BUSINESS?

25. Is it not true that a business provides goods or services to people in order to make money or earn revenue?
26. Is it not true that the State has the power to tax all businesses and personal property used to earn income?
27. Is it not true that a business must be registered, incorporated with the State, licensed by the State before it is taxed?
28. Is it not true that without a nexus connecting an individual human being and his property to the State, the State has no authority to regulate him, his private affairs, or private property?
29. Is it not true the definition of "situs" is the place of a crime or business (Black's Law Dictionary, Sixth Edition)?
30. Is it not true the term "situs" does not refer to physical place, but to commercial business activity happening at a place?
31. Is it not true the term "taxable" (NMSA 7-36-7) is an adjective limiting the type of property that can be regulated by the State, and that the only type of property the State can tax is business property used to earn income or money?
32. Is it not true that "... liability for taxation must clearly appear[from statute imposing tax]" [Higley v. Commissioner of Internal Revenue, 69 F.2d 160 (1934)].
34. Is it not true YOU have MISCLASSIFIED the PRIVATE PROPERTY at 4444 Financial Drive in Happy Land which as PARCEL # 0-00000 -0000000 as business property" or "real property" or "personal property" or "residential property" or "tangible property"?

Why are you intentionally and deliberately, and maybe maliciously, MISCLASSIFYING this property and treating private property as "business" involved in commerce?

What is this "business activity" allegedly happening on or at the properties of the Respondent? Please tell me. I would like to know?

Where is your claim with strict proof of claim that properties under the stewardship John Hancock is anything by private property outside your taxing power?

WHAT IS REAL PROPERTY?

35. Is it not true that "real property" is a commercial term used by corporations to describe assets and land owned by a business?

36. Is it not true that corporations have real property where they do or support their business, and that private people have private property and not “real property”?

37. Is it not true that Black’s Law Dictionary, Sixth Edition defines real property in part as “. . . states of land . . . for the purpose of industrial growing of crops, and things attached to it . . .”

38. Is it not true that if all physical property (land) is “real property” subject to valuation for tax purposes, then there is no such thing as private property?

Where is your claim with proof of claim that Respondent owns / manages “real property”?

Where is your claim with strict proof of claim that “If” means “all” in NMSA 7-36-7, and that all land and all structures in the state of New Mexico is “real property” subject to the taxing power of NMTRD?

Where in the New Mexico Constitution did the People grant the State the power to tax all property and to label all property “real property”?

WHAT IS TANGIBLE PROPERTY?

39. Is it not true that “tangible property” refers to any type of business property that can generally be moved (i.e., it is not attached to real property or land), touched or felt (Black’s Law Dictionary, Sixth Edition, p. 1456.)?

40. Is it not true that the NM Assessors Handbook CHAPTER 6, VALUATION OF PROPERTY, Revised by Gary Perez, Santa Fe County Chief Deputy Assessor defines tangible personal property as:

The following tangible personal property owned by a person is subject to valuation and taxation under the Property Tax Code (Articles 35 to 38 of Chapter 7 NMSA 1978): 1. livestock; 2. manufactured homes; 3. aircraft not registered under the Aircraft Registration Act (§ 64-4-1 NMSA 1978); 4. private railroad cars, the earnings of which are not taxed under the provisions of the Railroad Car Company Tax Act (§ 7-11-1 NMSA 1978); 5. tangible personal property subject to valuation under NMSA 7-36-22 through §7-36-25 and §736-27 through §7-36-32 NMSA 1978; 6. vehicles not registered under the provisions of the Motor Vehicle Code (§ 66-1-1 NMSA 1978) and for which the owner has claimed a deduction for depreciation for federal income tax purposes during any federal income taxable year occurring in whole or in part during the twelve months immediately preceding the first day of the property tax year, and 7. other tangible personal property not specified in Paragraphs (1) through (6) of this subsection:

(a) that is used, produced, manufactured, held for sale, leased or maintained by a person for purposes of the person's profession, business or occupation; and (b) for which the owner has claimed a deduction for depreciation for federal income tax purposes during any federal income taxable year occurring in whole or in part during the twelve months immediately preceding the first day of the property tax year?

Where is your claim with strict proof claim that said properties are “tangible property”?

WHAT IS PERSONAL PROPERTY?

41. Is it not true that personal property refers to the kind of property belonging to a government created “person,” corporation or partnership that can be regulated by the State?

42. Is it not true that personal property refers to the movable assets of a business like computers, file cabinets, tools, and equipment?

43. Is it not true that “personal property” is a business term unrelated to PRIVATE PROPERTY owned and managed by a citizen with unalienable rights.

Where is your claim with strict proof of claim that Respondent own and manages “personal property” subject to valuation?

WHAT IS REAL ESTATE?

44. Real estate: (a) Real estate refers to land and the rights to enjoyment of land; or (b) commercial property owned and managed by a business.

WHAT IS RESIDENTIAL PROPERTY?

45. Is it not true that NMSA 7-36-2.1 a that “Property subject to valuation for property taxation purposes shall be classified as either residential property or nonresidential property.”

46. Is it not true that “residential property” is a business term referring to properties that earn income by housing residents or leasing space to paying tenants?

47. Is it not true that residential property refers to commercial property involving rent, a tenant, and a landlord and NOT property owned by a private citizen?

48. Where is your authority to define this man or this trust owner as a “resident” or a “U.S. citizen,” “taxpayer,” “officer,” “alien,” “resident alien,” “U.S. person,” “corporation,” “artificial entity,” “employee,” “real property,” or subject of the United States?

49. Is it not true that Black's Law Dictionary defines "residential" as "An area used for housing and commercial enterprises?"

50. Is it not true that a "resident" means any person or family of such person owning a mobile home that is subject to a tenancy in a mobile home park under a rental agreement" (NMSA 47-10-2)?

51. Is it not true that NMSA 7-36—15 B.(2)(b) defines "'residential housing" as many building, structure or portion thereof that is primarily occupied, or designed or intended primarily for occupancy, as a residence by one or more households and any real property that is offered for sale or lease for the construction or location thereon of such a building, structure or portion thereof.

52. Is it not true that "residential housing" includes congregate housing, manufactured homes for sale or rent, housing intended to provide or providing transitional or temporary housing for homeless persons and common health care, kitchen, dining, recreational and other facilities primarily for use by residents of a residential housing project.

53. Is it not true that NMSA 7-35-2 (J.) say that "residential property" consist of commercial dwellings for income purposes together with appurtenant structures such as apartment complexes used for human habitation?

Why then is NMTRD treating the structure at 4444 Financial Drive as residential property?

Where is your claim with strict proof of claim that the phrase "Property subject to valuation for taxation purposes" means "all property is subject to valuation for taxation purposes"?

Where is your claim with strict proof of claim all private property is "subject to valuation for taxation purposes"?

WHAT IS A MOBILE HOME?

54. It is not true that the term "mobile home" when used in the tax code refers to "a movable structures used in commerce to earn income by leasing or renting in a commercial mobile home park or as temporary service building for railroads, oil companies, and utility companies that may moved upon public highways for commercial purposes like commercial cattle and livestock?

55. Is it not true that in NMSA 7-36-2B the County Assessor or "The department is responsible and has the authority for the valuation of all property subject to valuation

for property taxation purposes and used in the conduct of the following businesses: (1) railroad; (2) communications system as that term is defined in NMSA 7-36-30; (3) pipeline; (4) public utility; and (5) airline.

56. Is it not true according NMSA 7-36-2 (C) (3) (a)-(i) that the department is responsible for the valuation of property subject to valuation that includes that of electricity generating plant, mineral property, machinery, equipment and "other personal property of all resident and nonresident persons" including stadium, airport, subway, athletic fields, transmission lines, or other mining appurtenance?

57. Is it not true the structure at 4444 Financial Drive does not fit any classification listed at NMSA 7-36-2 (C) (3) (a)-(i).

58. Is it not true that the "mobile home" and "manufactured home" subject to valuation must have a "situs" in the State per NMSA 7-36-7 with "receipts from the rental" of a "leased or rented dwelling house, manufactured home or apartment by the landlord or lessor" per "(NMSA 7-9-52 B. & C).

59. Is it not true per NMSA 7-36-26 that some private property "structures" and "manufactured homes" are not subject to valuation because they are not business properties with a situs in the State?

60. Is not true that YOU have MISCLASSIFIED a four-walled shelter as "mobile home" or "vehicle," when in fact it is not "real property," "residential property," "movable property" engaged in commerce with a situs in the State.

By what authority do you have to classify four walled structure as a mobile home used in commerce?

Why are you treating the structure on Respondent's private property as a "mobile home" leased in mobile home park as "real property" with delinquent taxes per NMSA 7-38-68 when said property is private property not subject to valuation?

NOTICES NMTRD that Respondent rejects "word art" used to capture private property for taxation purposes and considers it a lie in violation of God's law-order.

Any former claim, statement, or presumption, or former payment that the shelter you label as parcel 000000 was treated as "mobile home" in the business sense of the term by the Respondent was done out of ignorance, duress, or coercion.

WHAT IS A VEHICLE?

61. Is it not true that the word "vehicle" as used in NMSA 66 is a commercial term: ""vehicle" means every device in, upon or by which any person or property is or may

be transported or drawn upon a highway, including any frame, chassis, body or unitized frame and body of any vehicle or motor vehicle, except devices moved exclusively by human power or used exclusively upon stationary rails or tracks” for commercial purpose (NMSA 66-1-4.19).

62. Is it not true that NMSA Chapter 66 has never been enacted into law by the State legislature . . . that it lacks an enacting clause as required by the New Mexico Constitution, Article IV which says in pertinent part, “The enacting clause of all bills shall be, “Be it enacted by the legislature of the State of New Mexico . . .”; that is, all codes and regulations of Chapter 66 lack the force of law?

63. Is it not true according to Rodriques vs. Ray Donovan decision 769 F2d 1344, 1348 (1985)], “All codes, rules and regulations are applicable to the government authorities only.”?

64. Is it not true according to Rodriques v Ray Donovan (U.S. Department of Labor), 769 F. 2d 1344, 1348 (1985) “All codes, rules and regulations are unconstitutional and lacking in due process ...”?

65. By what authority or magicians trick do you call a non-movable structure used for shelter, recreation, play, and storage of private property that has not been transported on the highway for 34 years a “vehicle” subject to NMSA Chapter 66 which has never been enacted into law by the State legislature?

66. Respondent denies all assertions, claims, and presumptions of NMTRD employees that he sleeps, eats, and watches TV in a vehicle.

67. Respondent rejects all word games by NMTRD employees using legal flim flam and to turn his home / shelter into a commercial entity or vehicle used for commercial purposes having a “situs” in the State subject to tax evaluation purposes.

WHAT IS A COMMERCIAL AGREEMENT?

68. Is not true according to the Clearfield Doctrine when corporations enter commerce and require some kind of performance, they must produce the contract that creates an obligation.

69. Is it not true that in United States v. Winstar Corp., 518 U.S. 839 (1996) that in order to compel performance of an individual, the “government” must be the holder-indue-course of a contract or other commercial agreement between it and the one upon who demands for specific performance are made?

As such, government then becomes bound by the rules and laws that govern private corporations which means that if they intend to compel an individual to some specific performance based upon its corporate statutes or corporation rules, then the government, like any private corporation, must be the holder-in-due-course of a contract or other commercial agreement between it and the one upon who demands for specific performance are made.

70. Is it not true, that neither the County of Buzzard or State of New Mexico have a contract or nexus or agreement with John Hancock creating an obligation to pay some tax to the State?

71. Is it not true the Respondent has requested from the County and the State a certified copy of the nexus between John Hancock and NMRDD, and that the County Treasurer and County Assessor are estopped because they have failed to produce any nexus between BIT and the State between 0000-0000?

72. Is it not true that if New Mexicans have to pay a tax on private property (rent), then there is not such that as private ownership or rights to property?

Where is the contract between the Respondent and the State creating an obligation for the Respondent?

WHAT IS UNPAID TAXES?

73. Is it not true a status of unpaid taxes can only occur if the property has a taxable situs in the State (NMSA 7-36-7) with an underlying liability that has not been discharged?

74. Is it not true, the Respondent has no “unpaid taxes,” because none of his properties are involved in commerce with a taxable situs in the State?

WHAT IS DELINQUENT TAXES?

75. Is it not true that the only way to be in a position of having “unpaid taxes”, is a failure to pay a lawful tax to which one has a contract obligation to pay?

76. Is it not true the Respondent has no delinquent taxes because his properties have been intentionally misclassified because the State seeks to convert private property into public property for the enrichment of the State through acts of legal extortion and police force?

77. Is it not true that Claimants seek to create a false security by claiming a “security interest” in private property without a contract and without the consent of the Respondent?

18 U.S. Code §472 - Uttering counterfeit obligations or securities. Whoever, with intent to defraud, passes, utters, publishes, or sells, or attempts to pass, utter, publish, or sell, or with like intent brings into the United States or keeps in possession or conceals any falsely made, forged, counterfeited, or altered obligation or other security of the United States, shall be fined under this title or imprisoned not more than 20 years, or both.

DEMAND IS HEREBY MADE

80. To John Dillinger, in-esse, d/b/a JOHN DILLINGER in posse, as BUZZARD COUNTY TREASURER, Successor or Assigns; and, or Butch Cassidy, in-esse, d/b/a BUTCH CASSIDY, Buzzard County Assessor, Successor or Assigns; and, or Billy the Kid, in-esse, d/b/a BILLY THE KID, Director of New Mexico Taxation and Revenue Department, Successor or Assigns;

That said "persons" REMOVE John Hancock PROPERTIES FROM THE TAX ROLLS, to reclassify them as PRIVATE PROPERTY having no situs in the State per NMSA 7-36-7 and that you stop harassing, threatening, coercing John Hancock through letters, telephone calls, liens, or claims of interest on said properties, OR TO VERIFY YOUR CLAIM with evidentiary documentation that said properties do have a taxable situs in the State as "real property" or "personal property" used in commerce to obtain a taxable income and that you provide your claim with strict proof of claim under your full commercial liability signed with a wet blue ink signature under penalties of perjury per 26 U.S.C. §6065 that your statement is true, correct, accurate, and not misleading to the best of your ability and professional knowledge.

81. Please provide YOUR answers to the above averment within (10) ten days after YOUR receipt of this notice in truth as required by common law.

82. If you verify your claim, you have my word as a Christian man, that I will pay your demand as soon as I receive your written Statement. Otherwise, let the matter res judicata and Claimants be estopped from further claims for failure to verify their claim with strict proof of claim. QQ

All Rights Reserved,

John K Hancock,
Respondent

Addendum

Article by Dr. Rivera

“LESSON NO. 11: REDUCING OR ELIMINATING ENTIRELY INCOME, REAL and PERSONAL PROPERTY TAXES” is new and available to all enrolled Students including those who are making installment payments of \$50 for 13 months.

Newly added Lesson 11 presents an Advanced Student's efforts to reduce or eliminate property taxes on real property located within the outer boundaries of New Jersey. It shows you what you can do with the knowledge you obtain in the Basic Course on Law and Government. I will feature more Advanced Student's work on the subjects of the reduction or elimination of taxes on incomes.

There are **no fully democratic governments**. So-called democratic governments that claim to be founded on the principle of rule by a simple majority of the voters these are not the ultimate rulers. **A simple majority of the voters do not have the right to tax the rest of the people. Only totalitarian governments can claim to have inherent rights to tax persons and their property. Great Britain's government is a parliamentary monarchy.**



Alexander Hamilton's favorite form of government was the monarchy. Hamilton emerged from the American Revolution as George Washington's financial expert. Hamilton's engraved portrait appears on the front of the \$10 Federal Reserve Note and on the back of the bill is the "U.S. Treasury." There is also a portrait of a man, who is supposed to look like Hamilton, on the bill within an oval located to the left of the Treasury building that appears when held to light. It looks as if Hamilton's ghost is haunting the U.S. Treasury, which **he built with the tax on whiskey**.

Hamilton's whiskey tax caused a rebellion that only Washington and a state militia force of thousands was able to quell. It took the combined offices of President of the United States and President of the United States America to get the whiskey tax enacted. Those two offices are to this day still considered the most powerful single office in the world. Washington as President of the United States signed the whiskey

tax bill into federal law. Washington as President of the United States of America enforced the whiskey tax bill by appointing the officers who sought to enforce and collect the tax.

Alexander Hamilton, the genius Founding Father, was well aware that the newly freed American patriots from British rule were totally opposed to any federal taxes. In order to impose federal taxation on the American people, Hamilton and the rest of the so-called Founding Fathers **had to use trickery and deceit** of the kind exposed in the Basic Course in Law and Government on the people of America.

The so-called Founding Fathers **construction of the Constitution of September 17, 1787**, was intended to deceive even the most careful reader. There is only one source of the truth about government and the written law and it is the Basic Course in Law and Government. For limited time, you can begin learning what the Organic Laws of the United States of America really mean, for as little as \$50 per month. The tuition for nine months at Harvard Law school is \$70,430 and you will not be taught anything about the Organic Laws of the United States of America, the base of all written law in America.

DM. Eduardo M. Rivera

Brief and Memorandum of Law
Affidavit of Truth - Specific Negative Averment
Actual and Constructive Notice
Notice of RICO Crimes/CORA Violations

Brief and Memorandum of Law

"If money is wanted by rulers who have in any manner oppressed the People, they may retain it until their grievances are redressed, and thus peaceably procure relief, without trusting to despised petitions or disturbing the public tranquility." Journals of the Continental Congress. 26 October, 1774-1789. Journals 1: 105-13.

All government officials and agencies, including all State legislatures, are bound by the Constitution and must NOT create any defacto laws which counter the Constitution:

"This Constitution, and the laws of the United States which shall be made in pursuance thereof;... shall be the supreme law of the land; and the judges in every state shall be bound thereby... The Senators and Representatives and members of the State legislature, and all executive and judicial officers of the United States and the several States, shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding." -- U.S. Constitution 4:2;3

"The United States is entirely a creature of the Constitution. Its power and authority have no other source. It can only act in accordance with all the limitations imposed by the Constitution." -- Reid v Covert 354 US 1, 1957.

Any laws created by government which are repugnant to the Constitution carry NO force of law and are VOID:

"The general rule is that an unconstitutional statute, though having the form and name of law, is in reality no law, but is wholly void and ineffective for any purpose, since its unconstitutionality dates from the time of its enactment... In legal contemplation, it is as inoperative as if it had never been passed... Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no right, creates no office, bestows no power or authority on anyone, affords no protection and justifies no acts performed under it... A void act cannot be legally consistent with a valid one. An unconstitutional law cannot operate to supersede any existing law. Indeed insofar as a statute runs counter to the

fundamental law of the land, (the Constitution JTM) it is superseded thereby. No one is bound to obey an unconstitutional law and no courts are bound to enforce it." *Bonnett v. Vallier*, 116 N.W. 885, 136 Wis. 193 (1908); *Norton v. Shelby County*, 118 U.S. 425 (1886). See also *Bonnett v. Vallier*, 136 Wis 193, 200; 116 NW 885, 887 (1908); *State ex rel Ballard v Goodland*, 159 Wis 393, 395; 150 NW 488, 489 (1915); *State ex rel Kleist v Donald*, 164 Wis 545, 552-553; 160 NW 1067, 1070 (1917); *State ex rel Martin v Zimmerman*, 233 Wis 16, 21; 288 NW 454, 457 (1939); *State ex rel Commissioners of Public Lands v Anderson*, 56 Wis 2d 666, 672; 203 NW2d 84, 87 (1973); and *Butzlaffer v Van Der Geest & Sons, Inc*, Wis, 115 Wis 2d 539; 340 NW2d 742, 744-745 (1983).

"Thus, the particular phraseology of the constitution of the United States confirms and strengthens the principle, supposed to be essential to all written constitutions, that a law repugnant to the Constitution is void;" and the courts, as well as other departments, are bound by that instrument." *Marbury v Madison*, 5 US 1803 (2 Cranch) 137, 170?180, and *Norton v. Shelby County*, 118 U.S. 425.

"When an act of the legislature is repugnant or contrary to the constitution, it is, ipso facto, void." 2 Pet. R. 522; 12 Wheat. 270; 3 Dall. 286; 4 Dall. 18.

"[p]owers not granted (to any government) are prohibited." *United States v. Butler*, 297 U.S 1, 68 (1936).

"Insofar as a statute runs counter to the fundamental law of the land, (constitution) it is superseded thereby." (16 Am Jur 2d 177, Late Am Jur 2d. 256)

"...all laws which are repugnant to the Constitution are null and void" (*Marbury v Madison*, 5 US 1803 (2 Cranch) 137, 174, 170).

"Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them." - *Miranda v. Arizona*, 384 U.S. 436, 491.

"The claim and exercise of a constitutional right cannot be converted into a crime." *Miller v. U.S.*, 230 F 2d 486, 489.

"There can be no sanction or penalty imposed upon one because of this exercise of Constitutional rights."- *Sherar v. Cullen*, 481 F. 945.

To disregard Constitutional law, and to violate the same, creates a sure liability upon the one involved:

"State officers may be held personally liable for damages based upon actions taken in their official capacities." *Hafer v. Melo*, 502 U.S. 21 (1991).

I have a right to question and challenge any taxing activities by government as to their validity and legal standing:

"Anyone entering into an arrangement with the government takes the risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority, even though the agent himself may be unaware of limitations upon his authority." *The United States Supreme Court, Federal Crop Ins. Corp, v. Merrill*, 332 US 380-388 (1947)

"The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and can only be taken from him by due process of law, and in accordance with the Constitution. United States Supreme Court reminds us in *Hale v. Henkel*, 201 U.S. 43 (1906):

"The legal right of an individual to decrease or **ALTOGETHER AVOID** his/her taxes by means which the law permits cannot be doubted" -- *Gregory v. Helvering*, 293 U.S. 465

"The fact is, property is a tree; income is the fruit; labour is a tree; income the fruit; capital, the tree; income the 'fruit.' The fruit, if not consumed (severed) as fast as it ripens, will germinate from the seed... and will produce other trees and grow into more property; but so long as it is fruit merely, and plucked (severed) to eat... it is no tree, and will produce itself no fruit." *Waring v. City of Savannah*. 60 Ga. 93, 100 (1878).

The point being made is that **the tree (private property, land, wages, salaries, compensation) is NOT taxable**, while the "fruit" (or "income" FROM said property or wages) of the tree **CAN possibly** be taxed, (**but only according to constitutional provisions**). Tax upon income derived from, say, rental property, CAN be taxed, but

ONLY according to the Constitution, because the tax does NOT diminish "tree," the principal, or lessen the value of the person or property. Property taxation diminishes the "tree" itself, (the wealth of the person) thereby creating a possible situation where the tree could disappear because of the tax.

Property Taxation in Archuleta County:

Property taxation must fall within constitutional guidelines set forth for all People of our nation. To be applied other than under Constitutional parameters is to make such a law or application null and void and is a violation of our constitutional rights.

Direct taxes must be "apportioned among the several states which may be included within this Union". [See Article I, Section 2, Clause 3 and Article 1, Section 9, Clause 4.] These include taxes directly upon people or personal property.

"...all duties, imposts and excises [indirect taxes], shall be uniform throughout the United States". [U.S. Constitution 1:8:1]

"Apportionment" means according to the census... the actual number of people in the county or state. "Uniform throughout the United States" means the tax is the same everywhere, such as alcohol, tobacco and other excise taxes, where all Americans pay the same tax regardless of the state they are in.

"Thus, in the matter of taxation, the Constitution recognizes the two great classes of direct and indirect taxes, and lays down two rules by which their imposition must be governed, namely: the rule of apportionment as to direct taxes and the rule of uniformity as to duties, imposts and excises." ...determining that, the classification of Direct adopted for the purpose of rendering it impossible for the government to burden, by taxation, accumulation of property, real or personal, except subject to the regulation of apportionment..." Pollock v. Farmers' Loan & Trust Co. 158, U.S. 601, at 637 (1895).

"The name of the tax is unimportant that it is the substance and not the form which controls; that the limitations of the constitution cannot be 'frittered away' by calling a tax indirect when it is in fact direct." Pollock v. Farmers' Loan and Trust Co., 157 U.S. 429, 580?1, 583 (1895).

"That decision affirms the great principle that what cannot be done directly (direct taxation) because of constitutional restriction cannot be accomplished indirectly by legislation which accomplishes the same result." Fairbanks v. U.S. 181 U.S. 283, 294 (1901).

"If it be true by varying the form the substance may be changed, it is not easy to see that anything would remain of the limitations of the constitution, or of the rule of taxation and representation, so carefully recognized and guarded in favor of the citizen of each state. But constitutional provisions cannot be thus evaded. It is the substance, and not the form, which controls, as has been established by repeated decisions of this court." Id. At 296.

The Constitution of the United States of America and Case law shows that capitation taxes and taxes on my personal private property are in the category of direct taxes as being applied to me today by Archuleta County, but which must be apportioned among the States as required by the United States Constitution if it is a direct tax. (See Supreme Court Case law - Penn Mutual Indemnity Co. v. C.I.R., 277 F.2d 16, 19-20 (3rd Cir. 1960); Steward Machine Co. v. Davis, 301 U.S. 548, 581-582 (1937)).

The Constitution of the United States of America and Case law shows that since capitation taxes and taxes on my personal private property must be apportioned among the States in accordance with the United States Constitution, and my personal private property tax is NOT being legally apportioned among the States (or Colorado state) by Archuleta County, they must, therefore, be in the category of indirect taxes, which are taxes imposed on the happening of an event or activity.

"Direct taxes bear immediately upon persons, upon possessions and enjoyments of rights. Indirect taxes are levied upon the happening of an event..." Knowlton v. Moore. 178 U.S. 41. See also, Tyler v. United States, 281 U.S. 497, at 502 (1930)

"A tax laid upon the happening of an event as distinguished from its tangible fruits, is an indirect tax..." Tyler v. U.S. 497 at pg 502 (1930)

"A tax levied upon property because of its ownership is a direct tax, whereas one levied upon property because of its use is an excise, duty or impost." Manufactures' Trust Co. vs. U.S., 32 F. Supp. 289.

"A state may not impose a charge for the enjoyment of a right granted by the Federal Constitution." Murdock vs. Com. of Penn., 319 US 105, at 113; 63 S Ct at 875; 87 L Ed at 1298 (1943)

All Citizens have the right to a home and personal property, and this property cannot be taxed unless in accordance with the two forms of Constitutional taxation mentioned above.

"Keeping in mind the well settled rule, that the citizen is exempt from taxation, unless the same is imposed by clear and unequivocal language, and that where the construction of a tax is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid."
Spreckles Sugar Refining Co. vs. McLain: 192 US 397.

In Archuleta County records or documentation, I do not find any tax imposed on any activities I am involved in as rights under the Constitution, nor do I find a section in the Colorado Revised Statutes or county law that makes me subject to or liable for any direct or indirect, unconstitutionally applied private property tax.

Affidavit of Truth - Specific Negative Averment

1. I am not in receipt of any documentation showing what type of taxes I was being assessed for, direct, indirect or named other type of tax.
2. I am not in receipt of any documentation showing Archuleta County's legal and constitutional authority, including statutory law (positive law) to tax, directly or indirectly, my personal, private property, since it was being applied as neither direct nor indirect according to law.
3. I am not in receipt of any documentation showing I was legally liable for private property taxes applied contrary to the Constitution of the U.S.A.
4. I am not in receipt of any documentation showing the name of the responsible party who authorizes said personal property taxes, and their jurisdiction on this issue, nor signature and printing of that name included in the document.
5. I am not in receipt of any documentation showing why I was liable for the above listed A-E, itemized taxes being assessed against me, nor documentation showing the benefits I personally received for each of these taxes... i.e. how was I being represented by these taxes.
6. I am not in receipt of any documentation showing the method of assessment, the rules for assessment, the financial criteria used for this assessment or copy of any independent, certified appraisal of said property.
7. I am not in receipt of any documentation showing the name and company name of independent appraiser, or the legal, certified status of said appraisal.

I am making a request for documents under the Colorado Public (Open) Record Act (CORA) regarding the following:

1. Documentation regarding which type of tax my private property County taxes fell under; "direct" or "indirect," or other taxing category, naming the specific category.
2. Please provide certified documents showing Archuleta County's legal and constitutional authority, including statutory law (positive law) to tax, directly or indirectly, my personal, private property, including on land and home, since it was being applied as neither direct nor indirect.
3. Please provide documentation of who the responsible party is who authorized said taxes, and their jurisdiction on this issue, to include signature and printing of that name on this document. There must be statutory law (positive law) that exists which allows this taxation, but it cannot be in conflict with the Constitution;
4. Please provide documentation on how I was being represented by the following taxes being assessed against my personal property:

(List all taxes on your assessment)
5. Please provide documentation showing the method of assessment, the rules for assessment, the financial criteria used for this assessment, and copy of independent, certified appraisal of said property.
6. Please provide a complete record of all taxes paid by me on the property listed below, since purchase on January 16, 2004, to include itemization of taxes for land, taxes for buildings on said land, or any other taxed item.
7. Please provide documentation of who actually signs/verifies/authenticates the assessments on real and personal property, and on any delinquency notices for unpaid taxes. An unsigned assessment is insufficient legal notice and a nullity, unless you can document and verify otherwise.

My right to not be taxed illegally or unconstitutionally stands firm in law, but this right appears to me to have been violated through forced private property taxation by Archuleta County, and the exercise of my right to not be illegally taxed can be "converted into a crime" for not paying these taxes.

Actual and Constructive Notice

This is actual and Constructive Notice that I believe this to be criminal activity against me personally and I am requesting legal rebuttal, point by point, of these positions, or it will be presumed to be a correct assessment of my personal situation.

If not contested, a refund of all monies paid during ownership, with compensatory damages (or agreeable settlement), will be expected no later than 30 days from date of

this document, or 5% interest rate per month will accrue on total as outlined above. The application of force or coercion in any way which counters the supreme law of the land, and which extracts financial consideration from me, under the color of law, is criminal conversion and fraud under UCC laws, Common Law, and is a violation of the Racketeering (RICO) laws.

Finally, the auction or sale of private or business property for presumed past due property taxes without a court order and hearing is a direct violation of Due Process, and a civil right violation upon whom it occurs. Those involved with such an illegal sale without a legal judgement via a court hearing, with all facts being adjudicated, are parties to this criminal activity and can be held personally liable for RICO and civil rights violations. This includes parties who may purchase said property, as accomplices in said action, as ignorance of the law is no excuse.

The Supreme Court ruled that Municipalities cannot exert any acts of ownership and control over property that is not OWNED by them, see *Palazzolo v. Rhode Island* 533 US 606, 150 L.Ed. 2d 592, 121 S.Ct. ____ (2001) (no expiration date on the taking clause for City's illegal enforcement of its Codes on the man's private property and restricting the man's business), affirming both *Lucas v South Carolina Coastal Council*, 505 US 1003, 120 L.Ed. 2d 798 (1992). (butterfly activists and Code Enforcement cannot restrict development of the man's private swampland unless they lawfully acquire the land FIRST, surveying with binoculars constitutes a "takings"), and *Monterey v. Del Monte Dunes*, 526 US 687 (1999), 143 L.Ed. 2d 882 S.Ct. ____ (1998).

In the Monterey case, the California private property owner was awarded \$8 million for Code Enforcement's illegal trespass and restriction of his business, and another \$1.45 million for the aggravation of a forced sale.

Federal Law also prohibits Cities and Counties from issuing citations against businesses, see 18 U.S.C. §891-896, "An extortionate means is any means which involves the use, or an express or implicit threat of use, of violence or other criminal means to cause harm to the person, reputation, or property."

Notice of Possible RICO Crimes

Assessor's office actions in demanding and unconstitutionally enforcing property tax code against me is in violation of my civil rights and is in violation of the Racketeering (RICO) laws, fulfilling the four requirements for a RICO crime to exist as follows:

a). Association In Fact; two people acting together (knowingly or unknowingly) which affects Interstate Commerce...

The actions in activities and enforcement clearly constitute financial fraud, which is supported by multiple layers of "associations" with the primary intent of taking assets from citizens and profiting the government. This need only be \$1.00 in loss to fulfill this requirement.

b). Two or more similar acts of fraud, mail fraud or extortion having occurred...

The actions have been ongoing, as proven by the ongoing efforts by the Assessor's office yearly. In addition, mail fraud, a Federal Crime, is also involved with this scheme by the use of the postal system to extract finances unlawfully.

c). Money or property deprivation...

This is self evident in Assessor's office correspondence, demands, printed material, court proceedings, etc.

d). Pattern is likely to continue.

Pattern has been continuing for many decades and is growing worse. The only way it will stop is for the Rule of Law to be enforced and for constitutional rights to be enforced... In other words, oaths of office must be obeyed and not violated, creating even more criminal events in the way of treason against the American People.

See also 18 U.S.C. §241 01/19/04 TITLE 18- CRIMES AND CRIMINAL PROCEDURE - PART I - CRIMES CHAPTER 13 - CIVIL RIGHTS §2414 Conspiracy against rights. If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same. . . They shall be fined under this title or imprisoned not more than ten years, or both;

CORA Violation Legal Notice

Failure to respond within 30 days to this Colorado Open Records Act request, or supplying incomplete, misleading, or errant responses, is punishable under CRS 24-72-201 et seq., by a \$100.00 fine, 90 days in jail, or both, for EACH infraction. This is Evidence in Fact for any court proceedings.

If no rebuttal, point by point, is forthcoming within 30 days from the date of receipt, you will be in default and all testimony and evidence will be held as true and correct.

Payment of assessed taxes will be under duress and protest, and legal action will be taken against you personally, and against your superiors personally for civil rights violations, and RICO violations.

Thank you for your speedy response in helping me to understand my legal and constitutional rights on this issue.

All Specific Rights are explicitly reserved, without prejudice, U.C.C. 1-207/308.

(Your name and address, and sign)

Property Legal description:_____

CC: Colorado Attorney General John Suthers - certified mail# 0000-0000-0000-0000-0000

Congressman Salazar - certified mail# 0000-0000-0000-0000-0000

Archuleta County Sheriff Pete Gonzalez- certified mail# 0000-0000-0000-0000-0000

County Commissioners - certified mail# 0000-0000-0000-0000-0000

I declare under penalty of perjury that the identified sovereign individual, (your name), appeared before me with picture identification, and acknowledged this document before me on;

Date: _____/s/

(NOTARY PUBLIC'S JURAT)

Certificate of Mailing

I, (your name), do certify that I mailed this original certified document consisting of Brief and Memorandum of Law, Affidavit of Specific Negative Averment, Actual and Constructive Notice - Brief and Memorandum of RICO (Racketeering) Crimes, to the Archuleta County Assessor's office, certified mail # 0000-0000-0000-0000-0000, and copies of original to the above named individuals, certified mail #'s listed above, all mailed on (date).

(your name typed)

Publications

Books we have written:

1. [Biblical Standards for Civil Rulers, Form #13.013](#)
2. [Should Christians Always Obey the State?, Form #13.014](#)
3. [The Crisis of Church Incorporation, Form #13.017](#)
4. [A Family Under God, Form #17.001](#)
5. [Origin of the Bible, Form #17.002](#)
6. [The Gospel of the Kingdom of God, Form #17.003](#)
7. [Five Pillars of the Gladiator Gospel, Form #17.004](#)
8. [Prayer Puts Power In Your Life, Form #17.005](#)
9. [Old Testament Theology, Form #17.006](#)
10. [Towards Exegetical Eschatology, Form #17.007](#)
11. [A Commentary on Revelation, Form #17.055](#)
12. [Commentary on Romans 13, Form #17.056](#)
13. [What is the Date of the Biblical Flood?, Form #17.057](#)
14. [Behold His Glory, Form #17.059](#)
15. [Proverbs for Wisdom, Form #17.060](#)
16. [The Pursuit of Piety, Form #17.061](#)
17. [101 Sermons on God and Government, Form #17.062](#)
18. [Marriage Counseling Manual, Form #17.063](#)
19. [Words for the Weary, Form #17.064](#)
20. [Correcting the Upside Down Gospel, Form #17.065](#)
21. [Sermons on the Gospel of the Lord Jesus Christ, Form #17.066](#)
22. [If I Could Do Church Again, Form #17.067](#)
23. [The Feminist War Against God's Law, Form #17.068](#)
24. [The Case for Head Coverings and Restoring God's Law Order to the Church, Form #17.069](#)
25. [The Sovereignty of God and the Madness of Politics, Form #17.070](#)
26. [The Pilgrim's Songbook, Form #17.071](#)
27. [The Route of the Exodus, Form #17.073](#)
28. [Commentary on the Book of Psalms, Form #17.074](#)
29. [Imprecatory Psalms, Form #17.075](#)
30. [Political Psalms, Form #17.076](#)
31. [Psalms for the Troubled Heart, Form #17.077](#)
32. [Psalms Messianic, Form #17.078](#)
33. [Psalms of Asaph, Form #17.079](#)
34. [Double Through Discipleship, Form #17.080](#)

35. [The Art of Conflict Management, Form #17.081](#)
36. [Know Who You Are In Christ, Form #17.082](#)
37. [From Corinth to American Churches, Form #17.083](#)
38. [When Satan Goes to Church, Form #17.084](#)
39. [Nike Greek Grammar Manual, Form #17.085](#)
40. [The Magna Carta, Form #10.017](#)
41. [The Case for Common Law Marriage, Form #13.022](#)
42. [The Matthew 24 Preterist Interpretation, Form #17.086](#)
43. [The Passover Seder, Form #17.087](#)
44. [The Pastor Lawyer, Form #17.088](#)
45. [Justification v. Sanctification, Form #17.089](#)
46. [Doctrinal Issues in Modern Times, Form #17.090](#)
47. [Opting Out of the Tax System, Form #10.018](#)

Recommendation: I highly recommend you visit SEDM.org for an in depth study of the U.S. tax system.

