

Property Taxes – With Rapidly Rising Town Budgets and Home Assessments, Is There An Alternative?

Constitutional Activist Joe Patrina Describes his Proposal to Shift Municipal Funding Up to the State Treasury.

HOODWINKED

The Illegal Taxation of Private American Homes



Hoodwinked is a constitutional case by Connecticut author Joe Patrina, reminding us that municipalities have no authority to directly tax homeowners. As per the 16th Amendment (1913) authorizing income taxes, *legislatures* do have the constitutional power to tax money coming in to you (income), but government has no authority to tax your possessions under any constitutional provision.

The legal case starts with the Tax Origination Clause which asserts: “All Bills for raising Revenue shall originate in the House of Representatives”, meaning only elected representatives can levy taxes, not municipalities.

It’s eye opening, but when property is taxed by local municipalities, our elected state representatives simply DO NOT REPRESENT US!

Municipal delegation inherently nullifies said elected representation, *the very constitutional intent of the Tax Origination Clause*. As such, state statutes that authorize municipal taxation are themselves “constitutionally illegal”, projecting false authority.

Being a constitutional issue, one assumes the U.S. Supreme Court has some duty to restore constitutional discipline within wayward state practices. This is not far-fetched, as practically speaking, to place “municipal taxation” on the court docket, just four of the nine justices need to declare interest in the topic.

The Justices would simply be asked to assert “tax origination by elected officials” ... nothing more.

But before pondering a substitute funding solution by the state legislature, many immediately wonder, *“How was this constitutional disregard even allowed?”*

The explanation, since 1793, the U.S. Supreme Court has treated property as a state issue, never itself ruling on municipal tax authority.

Over time, state legislatures took advantage of this “Unsettled Law” vacuum, and started passing unconstitutional municipal taxation statutes, never challenged at the U.S. Supreme Court level.

And though there is no settled law precedent for “municipal taxation” itself, back in 1803, the court’s power to counter *any* unconstitutional law was made clear under the Marbury vs. Madison ruling, as follows:

“All laws which are repugnant to the U.S. Constitution are null and void”.

Nevertheless, for state-written municipal tax laws to be declared “null and void”, a case must be brought before the highest court ... the very goal of the *Hoodwinked* initiative.

But if this succeeds, people ask, *“How will we pay for everything?”*

For education, Hoodwinked proposes state-funding for *all* K-to-12 students, administered through the same state-treasury mechanism that currently supplements inner-city “depressed” schools. State legislatures set the annual per-student subsidy for *all* state children, with both accredited public and private schools receiving standardized allocations based upon enrolled head counts.

To cover local police and road maintenance, a uniform *resident tax* of approximately \$1,000 per household is paid annually to one’s municipality. The Constitution’s **Direct Taxation Clause** reads: *“No Direct Tax shall be laid, unless in proportion to the census”*, meaning, everyone pays the same, hence a uniform tax. Accordingly, state legislatures will set the annual *resident tax* amount for their state, and cover low-income situations as welfare cases.

In other words, *“Property tax reform is achieved with all government services preserved, and with every household unburdened.”*

Reciprocally, by introducing Legal state taxes we end Illegal municipal taxes. More, reclaimed family monies from said tax relief become part of the local economy in the form of improved household purchasing power.

On paper a win-win, but without a daring governor to lead the charge, state politicians would balk at implementation without a U.S. Supreme court ruling backing it up. This begs the question, *"What are the chances of Hoodwinked getting to the Supreme Court?"*

Four considerations:

Settled Law - With no "binding" settled law boxing them in, the modern Court stands free to explore this topic.

Original Jurisdiction - The Constitution states that *"In all Cases **in which a State shall be Party**, the Supreme Court shall have original Jurisdiction"*, meaning priority rule over lower courts.

Judicial Interest - In the *Rosemary Knick v. The Township of Scott Pennsylvania Case (2019)*, Chief Justice Roberts wrote:

We now conclude that the state litigation requirement imposes an unjustifiable burden on the property owner.

Legal Standing - *Hoodwinked* meets the Supreme Court's 1992 *Luhan* test, positing the high court as the sole source of relief.

The author is looking for a law firm experienced in U.S. Supreme Court protocol to construct an application for the court's law clerks and justices.

But conversely, if *We the People* have given up on absolute property ownership, and instead prefer government defined ownership, a constitutional amendment passed by three-fifths of the states is required to end our inalienable, natural right to unencumbered property.

Until then, the court should rule.

One more topic ... *most guess that there are loopholes allowing states to conduct taxation as they see fit.*

Some cite the 10th Amendment – which delegates power to the States. But the 10th only applies to **constitutionally-undefined** topics. For example, the right to free education is not specified in the Constitution. Hence the states can create this right on their own – and they have – Connecticut in 1965.

Note: Connecticut's 1965 grant of free education did not limit this right to government-run schools, nor did it authorize municipal taxation of resident homes and vehicles to fund this right. It simply declared the right in the abstract ...

Conversely, delegation is not applicable with **clearly-defined** constitutional topics, such as *tax origination* being the responsibility of the House of Representatives.

Also, the U.S. 14th Amendment of 1868 is key. The 14th came about when some states stubbornly claimed the U.S. Constitution solely applied to federal-level activity, not to state operations. Through the Amendment, states were instructed to follow the same operating constructs set for the federal government.

State tax code, therefore, must comport with the U.S. Constitution, especially the requirements of legislative tax origination and equal application under the law.

Yet even with legal and resolution arguments standing ready, naysayers will dismiss these out of hand, some wanting today's broken rule of law to prevail.

Realize that municipal corporations were formed by local residents to act as simple administrators of local services. By municipalities assuming the illicit powers of property assessment, taxation and enforcement via tax sales, they have become petty principalities who dictate terms to their own citizenry – the outcome of no representation.

This anti-citizen drift has been tolerated for some time, but with home finances dwindling and education costs billowing, the time is right for the Supreme Court of the United States to decide on municipal taxation.

Thankfully, it's the court's view – not the view of naysayers – that counts.



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