

HOODWINKED

The Illegal Taxation of Private American Homes



A U. S. Supreme Court Case Challenging Home Taxation

The *Constitutional* Case for Replacing
Municipal Taxes on Homes and Family
Vehicles with State Taxes Levied Upon Sales,
Income and tolls.

J. A. Patrina

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The Hoodwinked Legal Research Brief

The Supreme Court of the United States has never ruled on Municipal Home and Vehicle tax & taking practices. As a result, no settled-law is available to challenge property taxation in the lower courts.

This paper catalogues the legal considerations of a proposed settle-law resolution.

“All Bills for raising Revenue shall originate in the House of Representatives.” – The U.S. Constitution

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ORIENTATION

We the People seek to replace the municipal taxation of family homes & vehicles - levied without constitutional authority - with state-enacted taxes originated by elected state representatives, senators and governors.

The core American principle of “No taxation without representation” was debased once - rather than representation - unconstitutional state tax code ordered municipalities to directly tax their residents. By shifting revenue burdens to municipalities, *state representatives, senators and governors* sidestepped their responsibility to originate *all* in-state taxes.

Hoodwinked seeks to restore constitutional representation, effectively sun-setting unconstitutional state code. Under the “original jurisdiction” rule of the U.S. Constitution ... which *prioritizes* U.S. Supreme Court jurisdiction upon cases “*in which a state shall be party*” ... Hoodwinked brings suit against any state no longer originating tax according to constitutional law.

The author seeks a legal firm to draft an application for presentation to the highest court. We ask the court to deliberate upon the following:

. Do municipal corporations have tax origination authority?

(over)

. If government at any level has the authority to levy assessed-value taxes on residential homes and vehicles?

. Considering the limitations on law-enactment asserted upon states under the 10th and 14th Amendments ... can state governments nevertheless establish property tax and taking powers prohibited at the federal level?

. Ultimately, can Americans own property absolutely, or only conditionally, so long as they pay perpetual property taxes and obey the commercial code dictates now imposed upon private homes?

FAQ's

Q. Can't the states just pass a law allowing municipalities to tax residents?

A. Any state law that counters a Federal constitutional edict ... such as "only the house of representatives can originate tax" ... is by the 1868 14TH amendment, an unconstitutional state statute. Because the states have slipped fraudulent tax law into place, it is this state-statutory violation that SCOTUS needs to sunset in its decision. Just as slavery needed to be formally unraveled after so many decades, so too should municipal taxes end.

Q. Say the Supreme Court agrees, how will municipalities pay their bills?

A. *Free K-to-12 Education* mandates will be paid for by *state income, sales and toll taxes*, distributed via vouchers. *Local police, road, fire and sanitation* services will be paid for by local residents through the equal-per-person Direct Tax ... of around \$1,000 per adult. The state pays for welfare cases.

Q. Is this new law?

A. Hoodwinked is NOT proposing new law; it simply wants government programs funded under existing constitutional law. Everything continues, but illegal resident taxes are replaced by legal state taxes.

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I. AUTHORS NOTE

Nowhere in the U.S. Constitution does it say that Municipal taxation of private American homes and family vehicles is an illegal practice. The Constitution is not a list of illegal activates, but an encyclopedia of citizen *rights* and authorized government *powers*. The Constitution seeks to keep unauthorized *powers* from encroaching upon one's natural and constitutional *rights*.

Municipal taxation is illegal because it exceeds authorized government *powers* and in doing so tramples citizen *rights*. Illegality is found 1) in the Municipality having no authority to levy tax, 2) in *assessed-value* taxation lacking any constitutional footing, and 3) in the illicit property-taking actions municipalities use to enforce these *counterfeit* taxes ... all done without judicial oversight, thereby circumventing *due process of law*.

This paper organizes the various constitutional powers and rights one needs to consider in making a legal case against municipal taxation. The multifaceted, even twisted interplay between *state power versus resident rights* explains how illicit municipal taxation was introduced in the first place, and why it has not been challenged until now. No one has attempted to unravel the ball of string.

Herein, this paper reveals the historical drift away from the constitution, resulting in the compromised

property setting we live within today. Subsequent sections specify the constitutional clauses the U.S. Supreme Court would deliberate upon. We ask the court to define the extent that private family homes can be owned, a) absolutely, with no tax, building code or zoning encumbrance, or b) conditionally, where private homeowners pay a perpetual tax and submit to follow commercial property code dictates, else lose their property.

Hoodwinked is not written as an appeal to public opinion, though all citizens should examine it, as their property, their economic liberty is at stake. The Hoodwinked case is a strict legal argument intended for either Governor intervention or as an alternative, constitutional adjudication by the United States Supreme Court.

II. SYNOPSIS

The legal argument for ending Municipal taxation of private property begins with the following baseline considerations:

1. Article I, Section 7, clause 1, of the U.S. Constitution, known as the Origination Clause. It provides that “*All Bills for raising Revenue shall originate in the House of Representatives.*” The elected state House of Representatives, NOT Municipalities, is authorized to originate in-state taxes, and this power cannot be delegated to the state Senate, to its Governor nor to local towns and municipalities. Delegation eliminates representation, the very intent of the Constitution. This is the centerpiece, but more ...
2. There are three ways to incur a “legitimate” debt. First, a consumer engages in a transaction owing payment, including paying any *sales* tax applied to the *transaction*. Second, *legislatively-originated* income and capital gain taxes establish authorized debts owed by the citizen. Third, by *contract* – such as a bank mortgage contract – where one willingly agrees to a debt obligation. Otherwise money is not owed.

3. Municipal Property Tax Invoices not specifying commercial transactions, *legislative-originated taxes*, or resident obligations under contract, simply do not fulfill the legal criteria required to create debt obligations. Tax bills imposed by municipalities on citizens have no legal standing.
4. Municipalities are registered corporations – like “Best Buy”, “Shell”, and “Bank of America”, with no authority to impose non-consensual obligations on anyone. Municipalities are incorporated to serve the common needs of residents, such as hiring police and road maintenance employees. Ultimately, unless town residents have agreed to pay for services under a notarized contract, there can be no debt obligation. And so, Municipal “home tax sales” used to collect invented tax debt, occur without a contract breach. In contrast, bank foreclosures, overseen by judges, occur when a home owner does not pay an agreed upon mortgage *contract* debt ... an actual broken contractual promise.

5. By definition, Municipal “Home Tax Sales” and “Vehicle Impoundments” circumvent *due process*, as they attempt to collect counterfeit debts without any judicial oversight. More, this intimidation tactic violates *The Fair Debt Collection Practices Act* (1977) designed to protect consumers from false-debt-collection *shake downs* .. a criminal act.
6. The 14th Amendment of 1868 came about when former slave states still stubbornly claimed that the U.S. Constitution solely applied to federal-level activity, not to state operations. The 14th amendment ended this discrepancy, and ordered the states to follow the same operating boundaries set for the federal government. State taxation code, therefore, must follow the authorized limits of federal taxation, including the requirement of legislative tax origination, due process and the application of contract law ... no state loopholes exist.
7. The proposed *Hoodwinked* lawsuit finds the states operating way beyond their constitutional bounds, and has We the People (plaintiffs) challenging the States (the Governors as defendants). This type of suit is classified as an “Original Jurisdiction” case,

heard as priority by the United States Supreme Court – above State or Federal courts. The highest court is being asked to relieve citizens from municipal tax and taking practices.

8. Going forward, state mandates, such as *free-K-to-12-education*, can be funded by local representatives sent to each state's House of Representatives. As per Article I, Section 8, Clause 1, representatives can levy uniform *Indirect Taxes* upon tolls, sales, income, and capital gain commercial activity to pay for state mandates. Until sold, *commercially-dormant* homes and family vehicles are off limits to the legislature.
9. Under Article I, Section 9, Clause 4, representatives can also levy *Direct Taxes* on property or on people (called "pol" taxes), but only so long as everyone pays the same amount ... and NOT an assessed value derived amount. A direct equally-apportioned tax was levied only once, after the War of 1812. But today, for less than \$1,000 per year per household, Direct Taxes could be used again to pay for local road maintenance and police.

10. Many guess the 10th Amendment – delegating power to the States - a legal loop hole allowing states to tax anything, anyway they want . But the 10th Amendment solely grants states the authority to issue rights not mentioned in the U.S. Constitution – such as the right to free K-to-12 education - and not the authority to override clear, constitutionally-established law. The 10th reads as follows:

“The powers **not delegated**¹ to the United States by the Constitution, **nor prohibited by it to the States**², are reserved to the States respectively, or to the people.”

Note 1 - The power to originate tax was *delegated* to the United States by the Constitution, “***All Bills for raising Revenue shall originate in the House of Representatives***”, meaning *only elected* representatives can levy taxes. This power is not some grey area open to the states or to the people for re-definition.

Note 2 - The 14th Amendment of 1868 closed down any doubt that state power exceeding U.S. constitutional constraints is prohibited.

With points 1 & 2 taken together, no government entity has the power to assign taxation authority beyond the Federal and State House of Representative bodies.

III. PROPERTY UNDER AMERICAN LAW

11. *Protecting what's yours ... your pursuit of happiness, your land, your home, your moveable goods, your savings, your opinions, your speech and beliefs ... all of this, your "property", is a fundamental American right. Four layers of legal provisions protect property:*

Natural Rights: In the Declaration of Independence, the rights to Life, Liberty and the Pursuit of Happiness were established as natural, inalienable birth rights, sitting above the reach of government. In his Declaration draft, Jefferson proposed citing "Property", but Franklin recommended the "Pursuit" approach. But subsequently, once the Constitution was assembled, the "Pursuit of Happiness" was restored as originally understood to the "Right to Property".

Constitutional Rights: The American founders devised multiple Constitutional Clauses and Amendments crafted to uphold property from any force that would rob individuals of their economic liberty in owning property, or of their freedoms in enjoying said property. Through the

1868, 14th Amendment, these national protections apply at the state level.

Common Law Rights: America's Bill of Rights provides that any rights not specified in the U.S. Constitution but in place through old English common law, remain true rights of the people. One such common law right is the right to *allodial* title, property owned in absolute terms, not subject to government encumbrance or taxation.

Settled Law: Written law, once fully debated, adjudicated and decided upon by the United States Supreme Court, results in "settled law", leaving no wiggle room as to the law's intent.

Impressive protections, yet so far, these have not prevented state municipalities from strong-arming citizens into paying any property tax demanded, and from confiscating properties not in compliance.

All this, because "settled law", was never put in place by the Supreme Court of the United States.

12. Why? Since the nation's founding, the U.S. Supreme Court has never weighed in on state tax operations. In its eyes, property and related tax

issues remained the business of state courts. Recently, as will be described, this policy of the highest court may have changed.

The historical result ... The high court's "hands off" policy regarding state taxation inadvertently left *no controlling legal authority* to speak on behalf of the Constitution, even with grievous unconstitutional situations happening all around. And so "with the cat away, the mice (the states) did play", writing state tax code, without constitutional consideration.

Hence the lawsuit, with We the People suing the state Governors. The litigation argues the inalienable natural right to unencumbered property, our homes, vehicles, and savings. This natural right is protected under due process across various Constitutional provisions, including the *Tax Origination, Direct Taxation, Indirect Taxation, Contract, and Eminent Domain* clauses, plus the 14th and 16th Amendments.

13. Through the 14th Amendment, our *national* rights, protections, immunities, and privileges all apply at the state level. States can add *local rights* - such as abortion, gun and education rights - but cannot impinge national rights to meet their agendas or fund their social programs.

14. Said differently, though the states CAN expand *rights* not proclaimed at the U.S. Constitution level, state courts, legislatures and executives CANNOT assign themselves powers beyond the Federal level.
15. For example, property and wage garnishments can be used by judges to resolve *legitimate* unpaid debt, such as an unpaid purchase, a mortgage loan default, or unpaid legislatively-approved taxes ... where owed monies stand trapped within a debtors property. Conversely, garnishment cannot be used on invented debt, such as home taxes.

And even in cases of legal debt, the Fuentes v. Shevin 1972 Supreme Court ruling limits the garnishing of any "Necessary Property" causing "Deprivation and Grievous Loss", such as losing one's home.

Hence, the *non-judicial-take* "tax sales" allowed by state governments defy all.

IV. UNCHALLENGED STATE VIOLATIONS

Because *The Supreme Court of the United States* has never ruled on municipal home taxation, no settled law is available in the lower courts to challenge unconstitutional state taxing and taking code. And without settled law ...

16. *State Mandates*: In the 1900's, state legislatures began to issue mandates, such as making free-K-to-12-education a state right. As already noted, states are allowed to expand rights not found in the U.S. Constitution, yet the states cannot exceed their powers and implement these privileges unconstitutionally. The education mandate was implemented unconstitutionally, first by hoodwinking local municipalities into funding it, second in taxing private family homes to do so, and third in solely providing free education to government-run schools.

17. *No Taxation Without Representation*: Since then, tax representation has not been fully performed by our elected state representatives. For education, instead of uniform taxes originating within state legislatures, municipalities were taught to follow state-written tax code, directing them to operate autonomously. Thus, each municipality imposes a different local tax, defying equal protection under the law for uniform tax rates,

while by-passing all-together the requirement of legislative tax origination.

The result ... governors politically circumvent their legislatures and fund education and other state programs through municipal taxation of family homes and vehicles using unconstitutional, state-written *assessed value* tax code.

18. *No Due Process*: Not only are municipalities left free to assess property, to set their own mill rates, and to collect resident monies, but for enforcement, they are allowed to confiscate property using “home tax sales” and “vehicle impoundments”, both conducted *without court oversight*.

19. *The State Governors*: The state governors, responsible for law and order, stand by and allow these “home town” practices to continue, absent of both representation and due process. By law, only the governors – NOT the state legislatures – can be sued for this negligence.

20. *Economic Liberty Blocked*: This permitted “pay the tax forever or else” paradigm leaves each household unable to pursue and finally enjoy the economic liberty of owning property unencumbered by government. With local judges siding with State code over U.S. Constitutional

rights, resident properties stay trapped within a legal complex untested by our highest court.

The result ... Property owners find their property – their economic liberty – dismantled. Emboldened municipalities abuse residents, tax their homes and cars, and defy due process in doing so. And with both legislators and judges circumvented, citizen pushback against this anarchy proves impossible.

21. *Being proposed*: The Supreme Court of the United States needs to step in – *does or does not* personal property exist, free and clear from government encumbrance, as defined by the U.S. Constitution and the Bill of Rights?
22. *Settled Law* - a more precarious barrier against lawless government - would halt municipal taxation of commercially dormant private property, and instead fund the government legislatively, through constitutionally designed, commercially-based taxation options.

Note: not all state mandates are paid for by taxing private homes. Medicaid and Food Stamp mandates are fully state funded. State treasuries even pay for much of the education costs of “depressed” cities, while suburban municipalities are left to shoulder the bulk of

their education costs ... another violation of equal application of law.

Going forward, education funding via private property taxation should end replaced by incremented state transactional taxes. In a *follow-the-child* manner, via vouchers, aggregated state tax receipts could be prorated equally to *any* child attending *any* accredited program.

Parents pay extra if they enroll their child at a private school exceeding the standard state contribution authorized by the state assembly.

V. LITIGATION GOALS

23. As older citizens attempt fixed income retirement and younger generations struggle to save money, open-ended property taxation siphons off much of their financial wherewithal, preventing “free and clear” economic liberty while conditioning citizens to be dependent upon government handouts. To reverse this dynamic and to protect *commercially dormant, private property* – our homes, family vehicles, and life savings – the *Hoodwinked Property Tax* case pushes back, proposing “clear and settled law”.
24. Hoodwinked does not quibble as to where government spends money. It asks that government fund its programs correctly using constitutionally sanctioned authority. The suit leaves the government able to fund its *Free-K-to-12, Food Stamp, and Medicaid* programs through legislatively approved taxes levied upon *commercial activity*.
25. At center, the claim to *unencumbered* property stands *inalienable*, a *natural right* protected under *due process* not to be subverted by legislative, executive, or judicial decrees, and if inalienable, *not even by constitutional amendment*.

26. And though our nation's founders designed the U.S. Constitution so, the propensity of government to tax dormant private property will proliferate until struck down as "settled law" by *The Supreme Court of the United States*.

Note: The 1913 Income Tax Amendment allows income to be taxed at different rates based upon income level. 3/5's of the states passed this into constitutional law. But neither this amendment, nor any other constitutional clause authorized *assessed-value* property taxation. If We the People want to sunset absolute property ownership as an inalienable, natural right, a new amendment passed by 3/5 of the states is required.

VI. LEGAL BACKGROUND

27. By design, property in America sits beyond the operational reach of government. Without a *signed contract* obligating a resident to pay for specified municipal services, and other than the *Direct Taxation* and *Eminent Domain* constitutional carve-outs cited below, property remains an unassailable component of America's life, liberty, and property guarantee. Now, the court is asked to reassert this should the governors not intervene.
28. With property the basis of economic liberty, the law strictly empowers elected legislatures – not *municipalities* – with the limited “indirect tax” option to originate taxes on *commercial activity*, such as road tolls, sales, income, and capital gains.
29. Because dormant homes can only generate profit when sold, *until then*, there is no commercial activity to tax by *any* government office.
30. We find ourselves hoodwinked into paying *assessment-based taxes* to municipalities that, first off, have no authority to tax, and second,

impose constitutionally-unsupported *assessed value, mill rate* methods.

31. Municipalities then defy due process, circumventing the courts in conducting home tax sales and vehicle impoundments.
32. And so, to stem all of this, the *Hoodwinked* case seeks to restore unencumbered property through the aforementioned settled law ruling.

Note: With no settled law precedent boxing them in, the Court stands unencumbered to explore this topic.

VIII. PARTIES AND JURISDICTION

To solidify the sanctity of private property, a path for bringing such a suit to the highest court is required.

Two facts to consider:

33. In *Rosemary Knick v. The Township of Scott Pennsylvania Case* (2019), when writing for the majority, Chief Justice Roberts invited state property cases to be brought to the highest court, as follows:

“We now conclude that the state litigation requirement imposes an unjustifiable burden on the property owner’s claim that his or her land has been effectively taken for public benefit without the government paying just compensation.”

34. *Hoodwinked* is an “Original Jurisdiction” case, where the Supreme Court has preferential jurisdiction whenever the people directly challenge the states, with lower courts holding subordinate jurisdiction. Thus, entrenched state agendas can be bypassed. Here is the “Original Jurisdiction” people v. states case:

“The plaintiffs (We the People) seek to strike down the taxation of private

homes, family vehicles, and retirement savings, as perpetrated by the defendants (the state governors, and any others). Upon ruling for property, the court will effectively push funding for government mandates up to the state legislatures."

35. This remedy restores *legislative scrutiny over taxes by way of representation*, whereas in modern times, state legislatures and governors have avoided their duty, foisting municipalities with the unconstitutional role of paying for state mandates using municipal-budget schemes, brazenly enforced by property-confiscation threats.

Note 1: Because my municipality threatened to take my property should I not pay monies demanded, *legal standing* was established should a case be brought, meeting the Lujan v. Defenders of Wildlife (1992) U.S. Supreme Court test as follows:

The plaintiff must have suffered an "injury in fact," of a legally protected interest which is concrete and particularized and actual or imminent. There must be a causal connection between the injury and the conduct brought before the court. It must be likely, rather than speculative, that a favorable decision by the court will redress the injury.

Note 2: The original Jurisdiction constitutional clause itself states: *In all Cases affecting Ambassadors, other public Ministers and Consuls, and those in which a State shall be Party, the supreme Court shall have original Jurisdiction.*

Original Jurisdiction protections center around the U.S. Supreme Court being the best (arguably the only) objective adjudication choice under certain circumstances. For example, concerning states ...

If one was to sue the state (the governor) - in a setting where governors have appointed most of the local state judges, who were likewise anointed by the state senate, and from then on lived financially beholden to the state, even in (especially in) retirement ...then the country's highest court - the one sitting outside state influence - is needed to guarantee a fighting chance, should some poor citizen dare challenge the governor's state power apparatus.

Also noted, a lower court can simultaneously have original jurisdiction authority along with a higher court, but the higher court can co-opt the case.

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IX. CONSTITUTIONAL QUESTIONS FOR THE COURT

The *Hoodwinked Legal Proposal* poses the following constitutional questions for the highest court to deliberate:

36. Considering the *Origination Clause*, “All Bills for raising Revenue shall originate in the House of Representatives” ... Do municipal corporations have any authority to levy taxes?

37. Considering the *Direct Taxation Clause*, “No Direct Tax shall be laid, unless in proportion to the census” ... Can government ignore the “in proportion to the census” requirement, and instead levy direct property taxes based upon assessed value?

Note: in *Hylton v. United States* (1796), the Supreme Court explained that direct taxes must be apportioned equally while indirect taxes -- duties, imposts, and excises -- must be uniform, i.e., a standard sales tax rate for all citizens.

An example of an equally apportioned direct tax: \$1,000 per year, per adult to pay for local police and local road maintenance. This estimate is dimensionally accurate.

38. Considering the *Indirect Taxation Clause*, authorizing commercial *activity* to be uniformly taxed ... Can non-commercial, dormant homes, and vehicles be taxed under “commercial activity” definition?
39. Considering the *16th Amendment (1913)*, which authorizes a tiered tax rate on income “derived from a source” ... Can dormant private property be defined as derived income?

Note: *Commissioner v. Glenshaw Glass* (1955) required income to constitute “an accession to wealth, clearly realized” (not dormant property).

40. Considering *The Obligation of Contract* clause which prohibits states from interfering in any contracts in which its citizens engage... Can a municipal corporation *impose a unilateral contract* upon a resident, turning that resident into a reluctant consumer of unspecified goods and services, forcing a recurring debt obligation upon the homeowner?

Note: *The Fair Debt Collection Practices Act* (1977) was designed to protect consumers from abusive debt-collection practices. With town invoices, the tax collector alleges that property owners hold accounts with the town (which they do not), owing home and vehicle debts. Municipalities treat citizens as consumers, yet

providing neither commercial agreement papers entered between citizens and the municipality, nor bill-of-sale papers proving a debt was triggered via a transactional exchange. Projecting false authority is a criminal act under both the debt collection and color-of-law (abuse) statutes.

Note: *Hoodwinked* focuses on private property situations where no contract is in play with the state or municipality. Businesses that register as a *LLP*, *LLC*, *S-Corp*, *C-Corp*, *Partnership*, or *Sole Proprietor* have entered into a de facto contract with the state, giving the business owners certain legal cover in exchange for certain state powers to tax and regulate the business. This is not the case with homeowners who own property outright.

41. Considering the *Due Process Clause*... Can the government take private property without judicial involvement, i.e., non-judicial takes?

Note: Under the *Racketeer-Influenced and Corrupt Organizations Act (RICO, 1970)*, government agents – mayors, tax collectors, lawyers, sheriffs - cannot exercise institutional muscle to coerce citizens into anything, including paying unlawful property taxes. Such collusion is a criminal offense.

42. Considering the *Eminent Domain Clause*, wherein property can be taken for the public good, assuming just compensation ... Can government take one's dormant property to collect unconstitutional property taxes?

Note: Eminent domain cases considered by the U.S. Supreme Court never allowed the use of a tax-sale mechanism to sell someone's home to another private citizen. In modern times, in conducting "tax-sale" takings, the homeowner is denied any debate in court as to the validity of the claimed debt. Instead, one's home is wantonly "quick-sold" by the municipality - which issues a *competing* deed to the buyer - so that the municipality can grab its unchallenged debt claim.

Even in *Kelo v. City of New London* (2005), when homes were taken for a new Pfizer research campus, the court cited the ongoing economic benefit to the New London area as sufficient public good. Selling a private home to another private buyer without achieving a *broad and lasting public good* does not meet even this far-fetched modern eminent domain standard.

43. Considering the **14th Amendment** "No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its

jurisdiction the equal protection of the laws” ...
Can state governors and their municipal corporate agents operate state taxation practices not in line with constitutionally-granted government powers and citizen rights?

Note 1: “Substantive due process of law” is the principle of protecting fundamental rights from government interference. Specifically, the Fifth Amendment applies to regulating *federal* action, and the Fourteenth regulates *state* action – such as setting the boundaries of state taxation authority and how property taking actions are to be adjudicated.

Note 2: *Article VI, Paragraph 2 of the U.S. Constitution* is commonly referred to as the ***Supremacy Clause***. It establishes that the federal constitution, and federal law take precedence over state laws, and even state constitutions. This clause was buttressed by the 1868, 14th Amendment. State tax code violating federally-defined government authority has no standing.

Note 3: Also, please recall: “*All laws which are repugnant to the U.S. Constitution are null and void*” *Marbury vs. Madison* (1803).

As clear as this is, it took the 1868, 14th Amendment to clarify that this Constitutional absolute applies to state operations as well.

V. SUMMARY

Besides municipalities having no authority to levy tax, the Constitution protects property from any form of government interference other than involving crime, via *Search and Seizure*, or as specified within the *Eminent Domain & apportioned Direct Taxation* carveouts already cited above.

44. Absent a signed municipal/home-owner contract stating otherwise, property taxes invade the economic liberty one attains when owning unencumbered property, a natural right the people were meant to enjoy, enforced by many constitutional provisions.

45. Even old English common law assumes absolute “allodial” title to *private* property – title unbeholden to any superior, never to be taxed or encumbered by others. At America’s start in 1793, Connecticut (and other states) carried allodial property rights forward via statute:

*“Whereas, by the Charter of Charles II, the Lands in the then Coloney of Connecticut, were holden of the King of England, and by the establishment of the Independence of the United States, the citizens of this State became vested with Absolute, Direct Dominion, and Permanent **Allodial** Title to their Lands.”*

And so, this long-standing natural right to free and clear property needs fresh enforcement against any state governor who allows their municipal corporations to circumvent state legislatures and due process in court.

The “Supremacy Clause”, often ignored, states the U.S. Constitution the supreme *Law of the Land*, overriding conflicting state laws. It needs to be enforced, and new settled law will achieve this.

VI. DAMAGES AND RESOLUTION

I am Joe Patrina, the author of *Hoodwinked: The Illegal Taxation of Private American Homes*.

Recall, under the 14th Amendment, states cannot pare or dilute Natural or Constitutional rights, including Property rights. Certainly, municipalities were not incorporated to be tax agents for the governors. Municipalities exist to advance in-common resident interests – such as local road and police services costing less than \$1,000 per year per adult resident.

46. In 2018, upon presenting my municipality with this framework, they responded with a “tax-sale” notification (a non-judicial-take of my home) where, to collect money, and without judicial participation, they would issue a competing deed to a buyer at a “walk-in” price if I did not comply. They effectively used coordinated institutional muscle – a RICO criminal act.

47. Up against this, I complied, but now seek to submit a class-action application to the Supreme Court, seeking a Declaratory Judgement to end - without reparations - all illicit private property *tax and taking* behavior within the American system.

48. Through said ruling, the “Supremacy Clause” - which establishes the U.S. Constitution as the supreme *Law of the Land*, overriding conflicting state laws - would be reinstatement.

49. Finally, a point about “implied authority”. Just because an illegal practice has been allowed for an extended period of time, it does not equate to the people forfeiting their inalienable rights. Municipalities have not acquired authority to tax due to on-going neglect in recognizing the law. If time itself could create law, then after so many decades of practice, owning slaves in 1848 would have become a constitutional right.

50. Through the fog of time, the states justify municipal taxation and property confiscations by the grit of “implied authority”. Only settled law coming down from the United States Supreme Court can clarify the constitutional illegality of this flawed presumption.

For more, please visit Hoodwinked.net. The site further presents property right history, and has a contact window if you want to *explore* joining this class-action initiative and be notified once it is on the docket.

To carry Hoodwinked further, a law firm practiced at the United States Supreme Court who finds this paper compelling, should contact me to discuss structuring the case towards Supreme Court specifications and securing foundation financing.

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