

Texas Public Policy Foundation:

I was very disappointed with the video panel discussion entitled “[Texas’ Brewing Property Tax Revolt](#).” It was opened with promise by James Quintero saying that property tax is really a rent on property and that one does not really own their property as a result of property taxes. But then all the panelist simply talked about reducing the amount of property taxes instead of the abolition of property taxes. Even the title to Article 8 Section 1-e is ABOLITION OF AD VALOREM PROPERTY TAXES. The title of this video is misleading. I sounds like there will be a serious response to a feared revolt but it was really another ploy designed to defuse the people of Texas and make them think the problem is overwhelming and impossible to solve but that it will be easier to bear when they lessen the burden of unlawful taxes.

All these “representatives” were having a really good time laughing about themselves and the quality of their service and abilities. And one must agree with them while observing their skills in action. These gentlemen even stated that public education was a state function and no one challenged it and neither do I for so it is so as stated by Article 7 Section 1 of the Texas Constitution and Section 42.001(a) of the Texas Education Code. And they all agreed then that it was duty of the State to pay for it. And I totally agree.

Given those facts, two questions arise:

1. How can the State of Texas authorize a subdivision of itself (school district) to levy an ad valorem property tax on district property when ad valorem taxation on any property in Texas has been abolished and forbidden to the State of Texas? The Law of Delegated Authority says that no one can delegate to another more authority than they hold in themselves. Who can argue that? The Texas State Legislature has been denied the power to levy an ad valorem property tax and cannot therefore authorize a subdivision itself to do what it cannot. The part cannot have more authority than the whole. Therefore Article 7 Section 3(e) is unlawful, unconstitutional and contradictory to Article 8 Section 1-e. Therefore the School Districts cannot raise funds to maintain or operate or build new schools with a tax forbidden to the State of Texas.
2. Since it is a known and fully understood fact that public education is a State of Texas function it must pay for the provision of it in a manner that is lawful to the State of Texas. Article 8 Section 1(a) says that “Taxation shall be equal and uniform.” That means the State of Texas must provide for public education with an equal and uniform tax. That rules out ad valorem property taxes as they can never be equal or uniform and they are unconstitutional as shown. So why can’t public education be paid for by a state wide equal and uniform sales tax completely conformed to the Texas Constitution?

Not one of these “representatives” considered these facts and instead talked only about reducing the unconstitutional taxes rather than finding a lawful way to raise the funds to fulfill the duty of the State of Texas. This whole discussion was simply about getting more money to satisfy the insatiable appetite of the school districts to operate an unlawful curriculum while giving the real property owning people “a little tax break on their property.”

This is madness and it has spread through out the legislature and the courts. The state does not own the property of the people consisting of their lives, liberties and possessions. And they therefore cannot tax those things. People create government for the protection of their property consisting of life, liberty and possessions and they do not transfer their property to the state to do those things since that would be contradictory to their purpose.

1. The state cannot tax life and take it if not paid;
2. The state cannot tax liberty and deny it if not paid;
3. The state cannot tax property and take it if not paid.

Property tax is a seizure of the property and a transfer of the property from the rightful owner to the state and the person loses that property the moment the “tax” is levied.

Property tax is a misnomer. It is not a tax at all but a confiscation of property and the charge of a rent to the tenant. The sale of property is also not possible under these conditions. All a person can do is sell the lease on the property to another tenant. It is time for this to stop. Just as was intended and stated in Article 8 Section 1-e. No lawful government can own the property of the people and charge them a rent to live in their own homes and to possess and operate a business and the tools of their trade.

Men form government for the protection of their property not the confiscation of their property and therefore those services of government must be paid for by a means that does not harm, lien or threaten the ownership of property as that would destroy the very purpose for which it was formed. So no sane man would be interested in the reduction of his rent charged by an unlawful government that has confiscated his property. Even if all property taxes were reduced to one cent it would transfer the same to government altering the relationship of the owner to the master. The master owns the property. Does the state own the property or do the individuals who created the government own the property? Is the state the master of those who created it or are the individuals the master over their government they formed to protect their property? The Texas Constitution says it is the people who authorize and form government.

It is time to return the property to the rightful owners and masters. It is time to abolish ad valorem property taxes and any discussion of reducing unlawful property taxes is another continual deception of the people of Texas.

Sincerely,

Ron Avery
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