

Prohibition of Adjudication

By Mitchell Vexler, June 30, 2026

Our case is not fundamentally about property tax. The core constitutional question is whether a State can design procedure so that federal constitutional claims are never heard by any court with authority to grant relief. If that is permissible, constitutional rights become contingent on state procedural architecture rather than supreme federal law.

The replication sequence we articulated herein is especially strong because it is simple and intuitive:

1. Create an “exclusive” administrative remedy
2. Strip that forum of authority to grant constitutional relief
3. Force exhaustion
4. Use exhaustion/exclusivity to bar judicial review

That is not just a Texas problem. It could be used in virtually any administrative context:

- property rights
- environmental regulation
- licensing disputes
- education disputes
- election disputes
- speech-related permitting
- civil rights enforcement

That means the question becomes one of **constitutional architecture**, not merely tax procedure.

“Procedural Nullification”

The constitutional danger is procedural nullification: a State need not deny federal rights expressly if it can design procedure so those rights can never be adjudicated.

That phrase lands well because it captures the mechanism in one sentence.

There is a very strong analogy to **Ex parte Young decision**, even if you do not center the cert petition on it.

The principle from *Ex parte Young* is essentially:

State procedural or sovereign barriers cannot be used to immunize ongoing unconstitutional state action from judicial review.

This is an additional doctrinal pillar alongside:

- Marbury v. Madison decision

- Knick v. Township of Scott decision
- Tyler v. Hennepin County decision
- Ex parte Young decision

Why is this not just a state-law exhaustion issue?

Because exhaustion is constitutional only when the designated forum can actually adjudicate the claim and grant meaningful relief. Our argument is not anti-exhaustion. Our argument is that exhaustion becomes unconstitutional when it is used as a mechanism of procedural nullification.

That distinction is subtle—but extremely important.

We are not attacking administrative law generally that adheres to the law. We are attacking a very specific constitutional boundary:

Exhaustion is permissible.

Exhaustion without possible adjudication is not.

This is a sophisticated and very cert-worthy position.

1. The clean cert question

Whether a State can constitutionally design procedure so that federal constitutional claims are never heard by a tribunal with authority to grant relief.

That is elegant and immediately understandable.

2. The replication risk

This elevates the case from local to national.

Why should SCOTUS care?

Because if Texas (SCOTX) can do this, every State can.

That is compelling and simultaneously frightening.

3. The structural framing

We are arguing:

Structural constitutional failure through procedural nullification.

The Issue Map:

- 1.) Federal Right
- 2.) Forced Administrative Forum
- 3.) Forum Cannot Grant Relief
- 4.) State Courts Enforce Exclusivity
- 5.) No Merits Adjudication Anywhere
- 6.) Procedural Nullification

The constitutional danger is not merely wrongful state action, but a procedural system that prevents any court from determining whether the state action is constitutional at all.

This is the heart of the case.

The Constitutional Crisis of Forum Foreclosure

Memorandum Supporting Supreme Court Review

I. Question Presented

Whether a State may, consistent with the Fifth and Fourteenth Amendments to the Constitution of the United States, channel federal constitutional claims into an administrative forum that lacks authority to grant the relief sought and then invoke that forum's exclusivity to bar judicial review entirely.

II. Executive Summary

This case presents a structural constitutional question of national importance.

Petitioners do not merely challenge an adverse judicial result. Petitioners challenge the constitutional consequences of a procedural framework that prevented adjudication of federal constitutional claims in any forum capable of granting meaningful relief.

The central issue is forum foreclosure.

Petitioners allege ongoing statutory and constitutional violations arising from systemic appraisal practices affecting approximately 60,000 property records. The allegations include departures from legally mandated appraisal methodology and conduct by state actors that allegedly produced unconstitutional taxation and downstream economic consequences affecting taxpayers and public debt structures.

Petitioners sought prospective declaratory and injunctive relief to halt ongoing constitutional injury.

The relief sought could not be granted by the designated administrative tribunal under Texas law.

Despite that limitation, Texas courts treated the administrative process as the exclusive remedy and refused meaningful adjudication of the federal constitutional claims.

The constitutional injury therefore extends beyond taxation.

The injury is the denial of adjudication itself.

A constitutional right without access to a tribunal capable of enforcing it is functionally no right at all.

Under *Marbury v. Madison* decision, it is emphatically the duty of the judicial department to say what the law is. Where state procedural architecture ensures no court can reach the merits of federal constitutional claims, constitutional guarantees become contingent upon state procedural design rather than supreme federal law.

This Court rejected analogous procedural foreclosure in *Knick v. Township of Scott* decision and reaffirmed constitutional limits on state manipulation of property interests in *Tyler v. Hennepin County* decision.

If left unresolved, every State would possess a roadmap for nullifying federal constitutional rights while preserving the appearance of due process.

That consequence threatens the structural integrity of the constitutional system itself.

III. Constitutional Framework of Checks and Balances

The Constitution of the United States established a government of separated powers to prevent the concentration of authority in any single branch.

The Framers understood that liberty depends not merely on rights written into law, but on institutional structures capable of enforcing those rights.

The foundational principle of separation of powers traces to the writings of Polybius, Baron de Montesquieu, and later constitutional theorists such as William Blackstone and John Locke.

These thinkers recognized a recurring threat in all governments: concentrated power tends toward arbitrary rule.

The Framers addressed that threat by dividing governmental authority among three branches:

- Legislative
- Executive
- Judicial

Each branch possesses powers designed both to govern and to constrain the others.

James Madison explained this necessity in *The Federalist No. 51*:

The great difficulty lies in this: you must first enable the government to control the governed and in the next place oblige it to control itself.

Checks and balances serve this self-regulating function.

The legislative branch makes laws.

The executive branch enforces laws.

The judicial branch interprets laws and resolves constitutional disputes.

The constitutional system depends on each branch both possessing power and performing duty.

The failure of a branch can be as dangerous as overreach by a branch.

This case concerns such a failure.

The issue presented is not primarily judicial overreach.

It is judicial nonperformance.

Checks and balances fail when a branch retains power but refuses duty.

Where a judiciary declines to adjudicate properly presented constitutional claims, the structural protections of the Constitution begin to collapse.

Rights remain written but become unenforceable.

Such a condition threatens republican governance because unreviewable state action becomes effectively immune from constitutional restraint.

The constitutional question before this Court therefore implicates, not only individual rights, but structural constitutional design.

IV. Judicial Duty Under Article III

The judiciary occupies a unique constitutional role.

Unlike the political branches, the judiciary serves as the constitutional mechanism through which legal disputes are resolved and constitutional limits enforced.

Article III vests judicial power in the federal courts.

That power carries corresponding duty.

In *Marbury v. Madison* decision, Chief Justice John Marshall articulated the principle that has defined American constitutional law:

It is emphatically the province and duty of the judicial department to say what the law is.

That principle is foundational.

Judicial review is not discretionary in the structural sense. It is the mechanism by which constitutional limits are preserved.

This case presents an issue distinct from ordinary appellate review.

Petitioners do not argue merely that the lower courts reached the wrong legal conclusion.

Petitioners contend that the courts failed to meaningfully adjudicate the constitutional claims at all.

That distinction matters.

A wrong decision remains an exercise of judicial power.

A refusal to adjudicate constitutional claims where no adequate alternative forum exists creates a structural failure of judicial function.

When courts invoke procedural mechanisms to avoid reaching constitutional claims while no forum capable of granting relief remains available, judicial review becomes illusory.

The result is constitutional nullification through procedure.

The judiciary need not expressly deny constitutional rights to extinguish them.

It need only ensure no tribunal can meaningfully enforce them.

That is the constitutional concern presented here.

If a State may design procedural pathways that prevent all meaningful constitutional adjudication, then constitutional guarantees become contingent upon state procedural architecture rather than supreme federal law.

Such a result is incompatible with Article III principles and the broader constitutional structure.

V. Reconstruction of the Williamson County Barrier

This Court's modern takings jurisprudence strongly suggests that States may not impose procedural barriers that functionally extinguish federal constitutional claims.

For decades, Williamson County Regional Planning Commission v. Hamilton Bank decision required property owners to pursue compensation through state procedures before bringing federal takings claims.

In practice, that requirement created severe forum barriers.

State litigation became a prerequisite to federal adjudication.

This Court recognized the constitutional problems created by that framework.

In Knick v. Township of Scott decision, the Court overruled Williamson County's state-litigation requirement.

The Court held that a property owner possesses an actionable Fifth Amendment claim at the time of unconstitutional taking.

Federal constitutional claims need not await state permission.

Knick recognized that the prior rule had effectively relegated federal constitutional rights to state procedural control.

That arrangement proved incompatible with constitutional protections.

This Court reaffirmed constitutional limits on state control over property rights in Tyler v. Hennepin County decision.

There, the Court rejected state attempts to redefine property interests to avoid constitutional limitations.

The principle is clear:

States may not evade constitutional constraints through procedural or definitional mechanisms.

The present case raises the next unresolved question.

May a State reconstruct the Williamson County barrier indirectly through administrative exclusivity?

Petitioners contend Texas has done precisely that.

Texas channels constitutional challenges into an Appraisal Review Board process designated as the exclusive remedy for certain tax disputes.

That administrative tribunal lacks authority to grant the prospective declaratory and injunctive relief sought by Petitioners.

Despite this limitation, the state courts treated the administrative process as exclusive and refused meaningful adjudication.

The practical effect is identical to the barrier rejected in *Knick*.

Federal constitutional claims are procedurally trapped in a forum incapable of granting relief.

This creates a reconstructed Williamson County barrier through different machinery.

If such a framework is permissible, *Knick* can be circumvented by legislative design.

Any State could require constitutional claims to pass through tribunals lacking remedial authority and then invoke exhaustion or exclusivity to defeat judicial review.

That would allow States to accomplish indirectly what this Court prohibited directly.

This question warrants review because it presents an unresolved issue of national constitutional importance.

VI. Forum Foreclosure as a Due Process Violation

The Due Process Clause guarantees more than abstract recognition of rights.

It guarantees a meaningful opportunity to be heard.

This principle lies at the core of procedural due process jurisprudence.

In *Lindsey v. Normet* decision, this Court recognized that procedures affecting significant property interests must provide constitutionally adequate access to adjudication.

In *Logan v. Zimmerman Brush Co.* decision, the Court held that procedural mechanisms that deprive a claimant of any meaningful opportunity to be heard on a protected interest violate due process.

The principle is straightforward.

A government may regulate procedure.

It may not design procedure to eliminate adjudication.

This case presents precisely that concern.

Petitioners assert federally protected property interests arising under the Fifth and Fourteenth Amendments, including protection against unconstitutional deprivation of property and unlawful taxation unsupported by legally compliant appraisal methodology.

Petitioners sought prospective constitutional relief.

The designated administrative forum lacked authority to grant that relief.

State courts nevertheless treated that forum as exclusive.

The result is complete forum foreclosure.

The constitutional defect arises not from mere procedural inconvenience but from the absence of any tribunal capable of granting effective relief.

Due process requires more than procedural formality.

It requires meaningful adjudicative substance.

A State cannot satisfy due process by offering a forum that exists in name but lacks authority in fact.

Nor can due process be satisfied where courts invoke procedural exhaustion while simultaneously ensuring exhaustion cannot produce constitutional adjudication.

Such a framework creates a closed loop.

Claims are routed to a tribunal without remedial authority.

Failure to proceed there bars judicial review.

Proceeding there cannot produce the requested relief.

Under such a structure, constitutional adjudication becomes impossible.

This is forum foreclosure.

Where procedural architecture ensures constitutional claims can never be heard on the merits, due process is violated.

The Constitution does not permit rights to exist only in theory.

Rights must remain judicially enforceable.

VII. Supremacy Clause Implications

The Supremacy Clause establishes the hierarchy of law in the constitutional system.

Article VI provides that the Constitution and laws of the United States are the supreme law of the land.

State judges are bound thereby.

This constitutional command carries two important consequences.

First, state law cannot conflict with federal constitutional protections.

Second, state procedural mechanisms cannot be used to nullify federally protected rights.

The present case raises both concerns.

Petitioners' federal claims arise under the Constitution of the United States.

Texas procedural law, as applied below, operated to prevent adjudication of those federal claims.

That creates a direct constitutional conflict.

The question is not whether States may establish administrative remedies.

They may.

The question is whether state procedural law may operate so as to prevent meaningful adjudication of federal constitutional rights altogether.

It may not.

The Supremacy Clause prevents States from subordinating federal rights to state procedural architecture.

A State cannot accomplish through procedure what it could not accomplish through substantive law.

It cannot declare:

- federal rights exist in theory
while simultaneously ensuring
- no court can enforce them in practice.

That would invert constitutional supremacy.

The danger extends beyond this case.

If procedural foreclosure is upheld, federal constitutional rights become dependent on state procedural design.

Each State could engineer procedural systems that preserve the appearance of constitutional compliance while preventing enforcement.

That result would fundamentally undermine the supremacy of federal law.

The Constitution does not permit state procedural law to become a mechanism for constitutional nullification.

VIII. Guarantee Clause and Republican Governance

Article IV, Section 4 of the Constitution guarantees every State a republican form of government.

Though historically infrequently invoked as a basis for adjudication, the Guarantee Clause remains central to understanding constitutional structure.

Republican governance requires accountability.

Governmental power must remain constrained by law and subject to meaningful review.

The rule of law depends upon accessible adjudication.

When government action affecting constitutional rights becomes effectively immune from review, republican structure begins to erode.

The present case raises precisely such structural concerns.

Petitioners allege systemic governmental conduct affecting taxation, public debt, and property rights.

Those allegations were not meaningfully adjudicated in any forum capable of granting effective relief.

If state actors may exercise substantial coercive power while procedural architecture prevents judicial scrutiny, governance risks becoming administrative rather than constitutional.

The danger is structural.

A republic does not require perfect decision-making.

It requires reviewable decision-making.

The constitutional system assumes that citizens may challenge unlawful state action in tribunals capable of granting relief.

Without such review, accountability collapses.

Unreviewable power is incompatible with republican governance.

The issue presented therefore extends beyond taxation or property rights.

It concerns whether a State may structure its institutions so that constitutional accountability disappears while governmental power remains fully operative.

That question implicates foundational constitutional design.

IX. Federal Civil Rights Interest

The federal civil rights implications of this matter are substantial.

Petitioners allege conduct by state actors operating under color of state law that resulted in deprivation of federally protected property interests.

Federal civil rights law exists precisely to address such circumstances.

Under 42 U.S.C. § 1983, individuals may seek relief for deprivation of federal rights committed under color of state law.

The Supreme Court has repeatedly recognized that state action includes conduct fairly attributable to the State.

See *Lugar v. Edmondson Oil Co.* decision.

The conduct alleged here involves officials exercising state-conferred authority in performance of statutory duties relating to property valuation and taxation.

Such conduct falls squarely within traditional state action analysis.

The property interests implicated are constitutionally protected.

The Fifth Amendment prohibits taking property without just compensation.

The Fourteenth Amendment prohibits deprivation of property without due process of law.

These protections extend beyond physical seizure and encompass legally cognizable property interests created by state law.

As recognized in *Board of Regents v. Roth* decision, property interests may arise from independent legal sources that secure legitimate claims of entitlement.

Texas law establishes such interests through constitutional and statutory taxation requirements, including equal and uniform taxation and appraisal standards.

Petitioners allege systemic departures from those mandatory standards.

If proven, such conduct implicates federal civil rights protections.

The federal interest extends beyond civil remedies.

Parallel criminal statutes may also be implicated where willful deprivation of rights occurs under color of law, including 18 U.S.C. §§ 241 and 242.

The significance of this case therefore extends beyond private dispute.

It concerns the integrity of constitutional protections against unlawful state deprivation of property.

Where courts refuse to adjudicate such claims, the civil rights framework itself is weakened.

Federal review becomes essential where state process fails to protect federally guaranteed rights.

X. National Security and Federal Securities Interest

Although the cert petition is centered on constitutional adjudication and property rights, the broader federal-interest landscape significantly amplifies the importance of this matter.

The federal interests implicated extend across multiple domains:

- civil rights
- public finance
- securities regulation
- critical infrastructure
- national security

These interests share a common operational substrate: software and data systems.

Petitioners allege that systemic manipulation of appraisal data affected property valuations used to calculate tax burdens and support municipal bond capacity.

Those valuations are not economically isolated.

In Texas, appraisal values directly affect school district bond capacity.

Bond capacity influences the issuance of public debt instruments sold in federal securities markets.

Those markets fall within the regulatory interest of the U.S. Securities and Exchange Commission.

Thus, inaccuracies or systemic distortions in valuation data may have consequences extending beyond local taxation.

The federal securities interest arises because valuation integrity may affect disclosures, debt capacity, and market assumptions underlying public bond offerings.

Additionally, Petitioners have presented concerns regarding software integrity in broader public systems, including election-related infrastructure.

Election infrastructure has been recognized as critical infrastructure by the federal government.

Integrity failures in such systems implicate federal agencies including:

- U.S. Department of Justice
- Federal Bureau of Investigation
- Cybersecurity and Infrastructure Security Agency

The Court need not resolve the underlying merits of those broader allegations at the cert stage.

Their relevance here is structural.

They demonstrate that the consequences of forum foreclosure may extend well beyond a conventional tax dispute.

When judicial non-adjudication insulates conduct from scrutiny, the effects may propagate through multiple systems of federal concern.

This broadens the federal interest in review.

The cumulative federal interest therefore reinforces the cert-worthiness of the constitutional question presented.

The issue is not simply whether one taxpayer received incorrect valuations.

The issue is whether constitutional review can be procedurally foreclosed where the underlying conduct potentially affects major systems within federal civil rights, securities, and national-security cognizance.

That cumulative federal interest warrants serious attention.

XI. No Alternative Judicial Remedy Exists

One of the most consequential features of this case is the absence of any judicial forum in which Petitioners' federal constitutional claims can be heard on the merits.

This fact distinguishes the present matter from ordinary state-tax disputes.

In many tax cases, federal courts decline intervention because adequate state remedies exist.

That premise is absent here.

Petitioners pursued every procedural avenue made available under Texas law.

The administrative route designated as the exclusive remedy—the Appraisal Review Board—could not grant the prospective declaratory or injunctive relief Petitioners sought.

Its authority was statutorily limited.

Petitioners nevertheless faced procedural foreclosure based on the requirement that this administrative path be exhausted and treated as exclusive.

The trial court dismissed.

The court of appeals affirmed.

The Supreme Court of Texas denied review without meaningful engagement with the federal constitutional questions presented.

The resulting procedural posture is extraordinary.

Petitioners are left without a forum.

No administrative tribunal can grant relief.

No state court has adjudicated the constitutional merits.

Federal district court review faces threshold barriers under doctrines such as the Tax Injunction Act and related comity principles, even where those doctrines may not ultimately apply to the specific claims presented.

The practical result is unmistakable.

No judicial forum presently exists in which Petitioners may obtain merits adjudication of their federal constitutional claims.

That fact transforms this case.

This is no longer merely a dispute over taxation.

It is a case about whether constitutional rights may be extinguished through procedural architecture.

The Constitution cannot tolerate a framework in which rights exist in theory but no tribunal exists in practice to enforce them.

Where every avenue leads to non-adjudication, judicial review has failed.

That failure itself creates the constitutional injury.

Absent intervention by this Court, Petitioners and similarly situated citizens may be permanently denied meaningful adjudication of federally protected rights.

Such a result is incompatible with due process, constitutional supremacy, and the judiciary's role within the constitutional structure.

XII. Why Certiorari Is Required Under Supreme Court Rule 10

This case satisfies the traditional grounds for certiorari under Rule 10.

Review is warranted for at least three independent reasons.

A. The Case Presents an Important Unresolved Federal Question

The petition presents a federal constitutional question of exceptional importance that this Court has not yet squarely resolved.

The question is whether a State may reconstruct the functional equivalent of the Williamson County barrier through administrative exclusivity and procedural foreclosure.

This Court addressed direct procedural foreclosure in *Knick v. Township of Scott* decision.

It has not yet addressed whether States may circumvent *Knick* indirectly by channeling constitutional claims into tribunals lacking authority to grant relief.

That unresolved issue is recurring and nationally significant.

States routinely rely on administrative exhaustion frameworks.

The constitutional boundary between legitimate exhaustion requirements and unconstitutional forum foreclosure requires clarification.

This case presents a clean vehicle for answering that question.

B. The Decision Below Conflicts with Supreme Court Precedent

The procedural result below appears irreconcilable with multiple lines of this Court's precedent.

Under *Marbury v. Madison* decision, courts have the duty to adjudicate constitutional questions properly before them.

Under *Knick v. Township of Scott* decision, States may not impose procedural barriers that effectively extinguish federal takings claims.

Under *Tyler v. Hennepin County* decision, States may not redefine property interests to avoid constitutional limitations.

Under *Logan v. Zimmerman Brush Co.* decision and *Lindsey v. Normet* decision, due process requires meaningful access to adjudication.

The decision below cannot be reconciled with these principles if, as Petitioners contend, state procedure operated to prevent any merits adjudication of federal claims.

This Court's intervention is necessary to preserve doctrinal coherence.

C. The National Replication Risk Is Severe

The broader constitutional danger extends far beyond Texas.

If the procedural architecture at issue survives review, every State will possess a roadmap for nullifying federal constitutional rights without formally denying them.

The mechanism is simple:

1. Create an administrative tribunal designated as exclusive.
2. Limit that tribunal's authority so it cannot grant constitutional relief.
3. Require exhaustion of that tribunal.
4. Invoke procedural exclusivity to defeat judicial review.

Under such a framework, constitutional rights remain nominally intact while becoming practically unenforceable.

This would allow States to accomplish indirectly what they cannot accomplish directly.

The risk is systemic.

The constitutional issue is not confined to taxation.

The same procedural architecture could be used in cases involving:

- property rights

- civil rights
- voting rights
- speech rights
- due process claims
- regulatory takings
- administrative overreach

If left unreviewed, forum foreclosure becomes a universally available mechanism for constitutional evasion.

That threat warrants immediate review.

D. This Case Is an Ideal Vehicle

This case also presents an unusually clean procedural vehicle for review.

The central issue is sharply framed.

The petition does not ask this Court to resolve all underlying factual disputes regarding appraisal conduct, securities implications, or broader federal-interest concerns.

Those facts amplify importance but do not complicate the legal question.

The cert-worthy issue is narrow and clean:

Whether a State may constitutionally foreclose adjudication of federal claims by routing them into a forum incapable of granting relief.

That question is purely legal.

It is outcome-determinative.

And it is likely to recur.

This makes the case especially suitable for certiorari review.

XIII. Conclusion

This petition presents more than a dispute concerning property valuation or taxation.

It presents a structural constitutional question of national consequence.

The deeper injury alleged is not merely unlawful taxation.

It is constitutional non-adjudication.

The issue before this Court is whether a State may extinguish federal constitutional rights through procedural design while preserving the appearance of judicial process.

If constitutional claims may be routed into forums incapable of granting relief and then barred from judicial review altogether, the protections guaranteed by the Constitution become contingent upon state procedural architecture rather than supreme federal law.

That result is incompatible with Article III, the Supremacy Clause, the Due Process Clause, and the structural design of the Constitution.

Checks and balances fail not only when one branch exceeds its authority, but when a branch refuses to perform its constitutional duty.

The judiciary exists to adjudicate constitutional claims.

Where no tribunal can hear those claims on the merits, constitutional liberty is placed at risk.

This case presents an important and unresolved federal question, conflicts with this Court's precedent, and carries profound national implications if left unreviewed.

The constitutional structure of the United States does not permit rights without remedies, law without adjudication, or constitutional guarantees without enforceable forums.

For those reasons, review by the Supreme Court of the United States is warranted and necessary.

Our case is not fundamentally about property tax. The core constitutional question is whether a State can design procedure so that federal constitutional claims are never heard by any court with authority to grant relief. If that is permissible, constitutional rights become contingent on state procedural architecture rather than supreme federal law.

End.