May 19, 2026

The Honorable D. John Sauer
Solicitor General of the United States
Office of the Solicitor General
U.S. Department of Justice
950 Pennsylvania Avenue, N.W., Room 5616
Washington, D.C. 20530-0001

Re: *Vexler, et al. v. Spencer, et al.* — Forthcoming petition for a writ of certiorari from the Supreme Court of Texas (No. 25-0615); federal interests of national importance, including federal securities, civil rights, election infrastructure, and national security.

Dear General Sauer:

This letter concerns a matter the Office should be aware of in advance of a cert petition that will ideally be filed on or before June 27th, 2026. The matter is not, in its full dimension, an ordinary state-tax dispute. On the public record now before the Department, named state officials in Texas have admitted "manipulating" approximately 60,000 property valuation records outside the audit-controlled valuation software that governs their work, and have admitted sharing those methods across multiple Texas appraisal districts. Those admitted valuations support over $202 billion in Texas school district debt (alleged face value, intentionally inaccurate to mislead the public) sold into federal securities markets at an alleged face value which as you will see is not the true outstanding value which we have quantitatively estimated at over $600 billion in Texas and over $5.1 Trillion across the U.S. The same officials' conduct departs from statutory duties owed to property owners protected by federal civil rights law. And the broader software ecosystem in which Texas elections are administered is the subject of independent forensic analyses identifying algorithmic signatures that, on credentialed expert analysis, cannot be explained by any known class of inadvertent software error — in an environment whose vendors include entities with documented foreign ownership chains. Each of these dimensions has a federal home in a different component of the Department. The cumulative federal interest is what brings the matter to the Office.

The Texas state-court system declined to engage the federal constitutional claims at any level of review. The trial court dismissed on jurisdictional grounds without reaching the merits. The court of appeals affirmed. The Supreme Court of Texas denied review and rehearing, both by unsigned order, without engaging in writing with the federal constitutional claims presented. The cert petition will ask this Court to address that pattern under Knick v. Township of Scott, 588 U.S. 180 (2019), Tyler v. Hennepin County, 598 U.S. 631 (2023), Lindsey v. Normet, 405 U.S. 56 (1972), and Logan v. Zimmerman Brush Co., 455 U.S. 422 (1982). Counsel writes in advance of filing because the federal interests reflected in the record reach beyond the four corners of the cert petition itself, and because the Office's coordination authority is the natural mechanism for ensuring those interests are visible to the components within whose cognizance they fall.

To help put into perspective the gravity of this case and what it means to the Nation, as you read the material herein, it is crucial to keep in mind one question; <u>What would the end result be for the Nation if SCOTUS chose to violate the same Constitutional laws as did SCOTX?</u>

Given the issues as a result of this case I am asking that the Office consider whether the federal interests reflected in the petition and in the parallel federal-agency submissions warrant (a) the filing of an amicus brief at the cert stage, on the Office's own motion or in response to an invitation from the Court; (b) coordination among the Department components within whose cognizance these matters fall — the Civil Rights Division, the Criminal Division, the National Security Division, and the Civil Division — to ensure that the federal record is fully developed; and (c) such further action as the Office may deem appropriate given the cumulative weight of what the record establishes.

A separate Federal-Interest Memorandum is enclosed with this letter (below), setting out in greater doctrinal depth the federal-interest analysis on which the request is based. The Memorandum is intended to provide the Office's staff with the supporting analysis in case it is useful to the Office's internal review.

Also, a separate draft SCOTUS Writ of Certiorari is enclosed with this letter (below) for your review and consideration with regard to an Amicus Curiae submission.

I. The Federal Interest

We begin with the federal interest because the federal interest is the reason for this letter. The cert questions matter. The federal interests around them are what makes the matter one the Office should know about as the petition is filed.

A. Federal securities interest: Hundreds of Billions at stake under Section 10(b) and Section 17(a)

Outstanding Texas school district debt subject to federal-securities-law disclosure obligations totals approximately $202.6 billion as of the Texas Bond Review Board's most recent Annual Report, which by their own admission is not accurate with regard to total tracked principle and does not include compound cumulative interest. The capacity to issue that debt is calculated as a function of certified property valuations produced by Central Appraisal Districts under Tax Code chapter 23. The integrity of those valuations is the integrity of the federal securities market into which the bonds are sold.

The mechanism, in brief:

- Texas school district – General Obligation Bonds (GO bond) capacity is constrained by — and represented to investors as a function of — the certified taxable value of property within the district.

- Those certified values are produced by county Central Appraisal Districts ("CADs"), which by Texas law are required to perform mass appraisals using a Computer Assisted Mass Appraisal ("CAMA") system applied in conformance with the Uniform Standards of Professional Appraisal Practice ("USPAP") and Texas Tax Code Chapter 23.

- If a material volume of valuations is in fact produced outside that statutory and methodological framework — and then certified to taxing units that use those certified values to support bond issuance — the offering documents that rely on those certified values are presenting a materially different picture of the underlying credit than what was actually produced.

- Texas school district GO bond debt outstanding estimated at $606 billion as of fiscal year 2025 not including 313 Agreements, JETI Agreements, off balance sheet financing, energy contract financing and Economic Development Commission financing all of which create

the overvaluation and over taxation in order to carry the interest on debts that are not properly tracked. Any systemic deficiency in the underlying valuation process is therefore potentially material to an active and substantial municipal-securities market. Across the U.S. the estimated GO bond debt outstanding is roughly $5.1 Trillion, and also not including the compound interest cost of carry as a result of the debts not being permanently retired, but being rolled out in time with the corresponding interest being rolled up thus creating a circular issue of increasing more bond debt, then adding to the compound cumulative interest thus driving the increase property tax mill rate and or the property values outside of lawful requirements.

- Chapter 313 value-limitation agreements (the predecessor program, expired for new agreements in 2022 but with hundreds of existing agreements still in force) and their successor JETI agreements under Tex. Gov't Code Ch. 403 affect the M&O tax base while expressly preserving the full appraised value for I&S (debt-service) taxation. The result is that school district debt capacity calculations rest on a tax base that is, for material portions, contractually decoupled from the economic activity it nominally represents.

- Energy contract financing, Education Development Corporation financing, and related structured financings further compound the underlying picture.

- Refunding and roll-forward practices, by which existing debt is rolled forward rather than retired, allow compound interest to accumulate against an ad valorem tax base that must rise (through some combination of rate and assessed value) to service it.

The investors exposed to this risk are not abstractions. Texas school district GO bonds are widely held by municipal-bond mutual funds, public pension systems, retirement accounts, and individual retail investors across the country who rely on the integrity of issuer disclosures and the analyses produced by the rating agencies that price the credit. To the extent the underlying certified taxable values diverge from what those issuers and rating agencies represented, the harm runs to a broad class of investors and to the integrity of the municipal-securities market itself — a market that the Commission's Office of Municipal Securities is charged with protecting. The scale at issue in any state or across the U.S. means that any systemic deficiency in the valuation process implicates not

only individual bondholders but the orderly functioning of a significant segment of the U.S. fixed-income market.

The record below contains admissions by named DCAD officials — including the current Chief Appraiser — describing the modification of approximately 60,000 property valuation records by exporting data from the audit-controlled CAMA valuation software, altering it externally, and re-loading the altered values, with those methods shared as "workarounds" across other Texas appraisal districts. The admissions are captured on the public record of board meetings and are verifiable from the publicly available recordings. The conduct described is not an isolated administrative error. By the officials' own description, it is a systematic process bypass distributed across districts.

Where valuation data underlying bond offerings have been manipulated outside of audit-controlled processes, and where issuers' offering documents and continuing-disclosure submissions through the MSRB's EMMA system did not adequately disclose the integrity issues now of record, the conduct falls within the SEC's jurisdiction under Section 10(b) of the Securities Exchange Act, Rule 10b-5, and Section 17(a) of the Securities Act. A Form TCR whistleblower submission addressing the bond-market disclosure question has been prepared and is being filed with the SEC's Office of the Whistleblower. The federal market affected — well in excess of $202.6 billion in Texas school district debt alone, with substantially more in comparable debt issued by other Texas governmental entities resting on the same valuation methodology — is one of the largest federal-interest dimensions of the record.

B. Federal civil rights interest: deprivation under color of state law

The conduct described is action under color of state law within the meaning of 42 U.S.C. § 1983. Administrative officials, acting in their state-conferred official capacities, used state authority to modify state-mandated valuation records in a manner departing from their statutory duty. The conduct falls within the cognizance of the Civil Rights Division. The cognate criminal provisions, 18 U.S.C. §§ 241 and 242, are implicated where the conduct was willful and effected a deprivation of federally protected property rights. The scale (approximately 60,000 records), the on-record character of the admissions, and the documented sharing of methods across districts distinguish

this from the kind of isolated administrative error the federal civil rights statutes were not designed to reach. They are precisely the kind of pattern those statutes were designed to reach.

C. National security interest: foreign-controlled election infrastructure

Independent forensic researchers — including Dr. Andrew Paquette, whose work on state voter-database anomalies has appeared in peer-reviewed publications including the Journal of Information Warfare (2023, 2025a, 2025b) — have identified ten simultaneous algorithmic signatures in February 2026 poll book data from Bexar County, Texas. On their analysis, those signatures cannot be explained by any known class of inadvertent software error and are consistent only with deliberate compiled-code modification. The original source file was replaced after the anomalies were identified; both versions have been preserved. The file replacement following discovery is the kind of evidence federal investigators ordinarily treat as obstruction-suggestive under 18 U.S.C. §§ 1512 and 1519.

Certain election software and hardware vendors used in Texas elections have documented ownership chains that include foreign-domiciled or foreign-controlled entities. The specific vendors and ownership documentation are available on request and will be set forth in supplemental submissions to the FBI's Foreign Influence Task Force and the National Security Division. The federal authorities relevant to that dimension include 50 U.S.C. § 4565 (CFIUS jurisdiction over foreign control of U.S. critical infrastructure), 22 U.S.C. § 611 et seq. (FARA registration obligations), and 18 U.S.C. § 1030 (computer fraud and abuse). That federal critical infrastructure — election infrastructure — is operated, in part, by foreign-owned entities is itself a matter of national security cognizance.

C. Parallel federal-agency submissions

Petitioners have placed an evidentiary submission before the Federal Bureau of Investigation, the Department of Justice, the Securities and Exchange Commission, and are in process of filing with the Department of Homeland Security, the Office of the Director of National Intelligence, and the Internal Revenue Service. That submission, in its current form, is approximately 403 pages and contains the underlying record, the DCAD admissions, the forensic analyses of Dr. Paquette and other independent researchers being Edward Solomon and Roger Fuller, and an exhibit index with

supporting links. The cert petition is one component of a broader federal-interest matter that is already before the Department in parallel.

The federal statutes potentially implicated by the conduct described in the parallel submissions — prosecutorial determinations resting with the appropriate Department components — include, without limitation: 18 U.S.C. § 1512 (obstruction of an official proceeding); 18 U.S.C. § 1519 (destruction, alteration, or falsification of records); 18 U.S.C. § 1030 (computer fraud and abuse); 18 U.S.C. § 371 (conspiracy to defraud the United States); 52 U.S.C. § 20511 (election fraud); and Section 10(b) and Section 17(a) (federal securities).

D. The cumulative federal interest: a national security matter

The federal interests identified in the preceding subsections do not stand alone. Taken in their totality, on the record now before the Department and the courts, they present a **national security** matter that the federal government has both authority and reason to engage.

The components are linked by a common operational substrate: software and data systems that determine the valuation of taxable property, the certification of tax rolls supporting municipal bond capacity, and the recording and tabulation of votes — including the bond-authorization elections by which school districts incur the very obligations the valuations underwrite. The record establishes, by admission of named state officials, that approximately 60,000 property records were modified outside of the audit-controlled valuation software, that the methods used were shared across multiple Texas appraisal districts, and that the conduct was systematic. The forensic record developed by Dr. Paquette and the other independent researchers identifies algorithmic signatures in election poll book data that, on their analysis, cannot be explained by inadvertent software error and are consistent only with deliberate compiled-code modification — in a software environment whose vendors include entities with documented foreign ownership chains. The federal weight is not the sum of the components. It is the product of their interaction.

The funding architecture matters. In Texas, property taxpayers fund school district operations through ad valorem taxes calculated on appraisal-district valuations. Those same valuations support the issuance of school district general obligation bonds sold into federal securities markets. The bond authorizations are themselves placed before voters in elections administered through the same general software ecosystem in which the forensic anomalies described in Section I.C have

been identified. Where the valuations are inflated through the methods the responsible officials admitted on the public record, the consequences run in a single direction: the tax burden on property owners is enlarged; the bond capacity sold into federal markets is enlarged; the bond authorizations are placed before voters in elections whose data integrity is itself the subject of an open forensic record. Property taxpayers, in this posture, fund a system whose integrity no court, so far, will adjudicate.

Petitioners do not, in this letter, assert that any specific causal chain among the components is established as a matter of proven fact. They assert that the totality of the record establishes a federal interest in coordinated inquiry across the components within whose cognizance the constituent elements fall. The Office's coordination authority is the mechanism by which that inquiry can be developed. The enclosed Federal-Interest Memorandum sets out the doctrinal supports for that conclusion in greater depth.

We are also evaluating, as a separate matter, whether the documented conduct supports civil claims under the federal RICO statute, 18 U.S.C. §§ 1961-1968, against the non-judicial actors whose conduct is reflected in the public record — the appraisal officials whose admissions appear on the DCAD board minutes, any underwriters or financial intermediaries whose conduct is implicated, and any vendors whose role the documentary record supports. Any such claim would be brought, if at all, as a separate civil action with carefully pleaded predicate acts and an identified enterprise. We mention this here because the federal interest in coordinated review across the Department's components is informed by awareness that civil enforcement remedies independent of cert relief are under active assessment and given the severity of the National Risk, we believe the Office may want to shepherd this process along quickly.

A public recording of the DCAD Board of Directors meeting held October 12, 2023, contains on-the-record statements by named DCAD officials describing modifications to property valuation records made outside the official CAMA platform. The relevant statements include the following (timestamps approximate):

- Minutes 27:11–28:47 — Deputy Chief Appraiser Chris Littrell describes visiting Bexar Central Appraisal District and discussing “workarounds” used to modify values outside the CAMA software.

- Minutes 31:06–33:28 — Deputy Chief Appraiser Jeanne Ashlock describes correcting valuation information outside the software.

- Minutes 36:38–39:30 — Chief Appraiser Don Spencer describes modifying approximately 60,000 property records outside the CAMA system by exporting data, changing it externally, and re-loading it.

The recording is publicly available and has been preserved. The audio file and a transcript of these sections will be produced on request.

These statements, considered together, support an inference that a meaningful volume of valuations entering the certified tax roll did not pass through the statutory CAMA-based process in the manner represented in subsequent offering documents and continuing disclosures.

Taken together, the materials — the recorded admissions, the multi-district documentation, and public statements by appraisal officials — indicate a recurring methodology rather than isolated error: software-enabled "workarounds" that allow values to be modified outside the controls publicly represented as governing the process, combined with manual override practices that do not conform to Mass Appraisal Standards, USPAP or the Texas Property Tax Code. To be clear the "workarounds" are synonymous with fraud and would not exist but for intent.

The nexus between election fraud including school district bond elections, school district bond fraud and property tax fraud is the software used to pre-determine synthetically engineered election outcomes and the software used to commit property tax fraud by manipulating property values excessively to pay for the school district bond fraud and election fraud. Meaning, it is property taxpayers that are paying for the election fraud (possible treason) being committed against all Citizens in the United States. This statement ties to the evidence and is the crux of the issues shown in the 2nd Amendment to the Criminal Complaint.

The nexus and end result of the SCOTX "denied" one word ruling is a guarantee of taxation without representation. Representation being…without law. This is 100% diametrically opposed to the founding of the United States of America and to the U.S. Constitution.

The record establishes that named officials, in an official public meeting under oath, described manipulating records outside the CAMA software at scale and described sharing those practices with other Texas appraisal districts. Whether each such modification (i) constituted a USPAP or Tax Code violation, (ii) affected a specific district's certified taxable value in a material way, and (iii) affected a specific bond offering's debt-capacity calculations in that particular district or disclosure obligations are factual questions that require investigative tools not available to a member of the public. With that said, the crimes indicated within Denton Central Appraisal District and as admitted on audio and additional deposition transcripts sets forth an irrefutable pattern and practice of intent to defraud by the DCAD and its corresponding School Districts which is now exposed and we have tracked the violations of law across DCAD (Denton), MCAD (Montgomery), JCAD (Johnson), CCAD (Collin), HCAD (Harris), BCAD (Bexar), ACAD (Austin) etc. to the point where Chief Appraisers make unified statements such as in the Community Impact article by Joel Valley of Aug 1, 2025 "Alvin Lankford, chief appraiser of the Williamson Central Appraisal District, explained how if market values spiked 30% or more in 2022, then taxable values could still be playing "catch-up" in 2025. Such a statement withing the confines of law, that being USPAP, Mass Appraisal Standards, Texas Property Tax Code with regard to Uniform and Equal, would be impossible. There is no shortage of these stories as evidenced in our documentation and the Amicus Brief to SCOTX. The evidence indicates a coordinated scheme to defraud utilizing "workarounds" being software designed to allow fraud to occur, and dozens of methods of hand overwriting values or picking comparisons which have nothing to do with the requirements of USPAP or Texas Property Tax Code or the Texas Constitution with specific reference to Uniform and Equal.

USPAP and Methodology Concerns

Separate from the audio record, we have compiled documentation of valuations whose outcomes are inconsistent with USPAP and Texas Property Tax Code requirements — including non-comparable property selection, inconsistent adjustments across similarly situated properties, and patterns suggestive of values worked backward from predetermined targets. These materials are described in further detail in the supporting record.

The IAAO Gap Analysis of DCAD

The International Association of Assessing Officers ("IAAO") has published a gap-analysis report on DCAD identifying multiple respects in which DCAD's practices deviate from professional appraisal standards. Read together with the October 12, 2023 board recording, the independent IAAO assessment supports the inference that the deviations described by DCAD officials in their own words were not isolated incidents.

Evidence of a Broader Pattern of Undisclosed Software-Driven Modification of Public-Record Databases

A. Inter-District Information Sharing in Texas -Bexar County and Johnson County

The October 12, 2023 DCAD board recording includes statements that workarounds were discussed with other Texas CADs, including Bexar. A subsequent public report on the Johnson County Appraisal District ("JCAD") dated February 7, 2026, contains references to "workarounds" in JCAD's CAMA practices (see pages 12–13 of that report). These independent sources are consistent with the DCAD officials' description of inter-district information sharing.

B. California Policy Center Report (2015)

A 2015 report by the California Policy Center on California school district bond financing identifies analogous concerns about the relationship between local-government appraisal practices, school district bond capacity, and disclosures to investors. The report is offered to indicate that the underlying concern is not facially novel and to identify prior third-party analysis the Commission may find useful as comparative context.

C. Algorithmic Patterns in State Voter-Registration Databases

Dr. Andrew Paquette, holding a PhD from King's College London, has published peer-reviewed work in the Journal of Information Warfare (Volume 22 Issue 2, 2023; Volume 24 Issues 1, 3, and 4, 2025) describing algorithmic structures embedded in state voter-registration databases that he characterizes as "subliminal channel" mechanisms — undisclosed mathematical patterns introduced into voter-ID assignment systems outside any documented administrative process. The published research covers New York, New Jersey, and Ohio (specifically Franklin, Lucas, and Montgomery counties), with additional work on Harris County, Texas. The Ohio analysis

identifies cyclical Modulo-8 patterns in ID gap-frequency distributions present in three counties and absent in the state's other eighty-five.

Dr. Paquette's more recent unpublished analysis concerns February 2026 Bexar County, Texas poll-book data, in which he identifies multiple simultaneous structural features he characterizes as consistent only with deliberate algorithmic construction in compiled code rather than with any known class of administrative artifact. The original source file was replaced after the features were identified; both versions have been preserved.

This material is included not because it concerns securities — it does not — but because it documents the same general phenomenon present in the DCAD record: undisclosed, software-driven modification of public-record databases at scale, outside the controls publicly represented as governing those systems.

D. Cast Vote Record Analyses

Edward Solomon and Roger Fuller, working independently and with publicly furnished Cast Vote Records (CVRs) from multiple 2020 and 2024 jurisdictions, have documented patterns they characterize as "lockstep parallel motion" — coordinated proportional changes in vote ratios across demographically distinct voter populations over the tabulation sequence. Solomon's methodological core is the Precinct-Preserved Shuffle Test ("PPST"), which randomizes ballots within their original precincts while preserving geographic and demographic structure. Solomon reports that the lockstep pattern disappears after PPST randomization, which he argues indicates the pattern is sequence-dependent rather than demographic in origin. The analyses cover Clark County, Nevada (2024); Grand Junction, Colorado; and cross-jurisdictional propositions in Nevada, Colorado, and Maryland.

Roger Fuller, a mathematician and programmer, has produced operational analyses of CVR data including documentation of lockstep motion across all eleven Colorado 2020 statewide ballot measures and analysis of what he describes as "early voting feedback loop" mechanics, by which daily public turnout reports could function as calibration data for algorithmic adjustments to vote totals.

This work has not been peer-reviewed in conventional academic venues, and alternative explanations involving ballot-batching artifacts in tabulation have been proposed by other analysts. I include the material with that caveat, as part of the broader pattern evidence and for the same purpose as the Paquette material above. I believe the analyses of these 3 mathematicians cannot be disproved.

E. The Common Pattern

What the materials above, together with the DCAD record, point to is a recurring feature in public-record database systems: software-enabled modifications, applied at scale, outside the controls publicly represented as governing those systems. The materials are independent — different researchers, different data, different jurisdictions, different subject matters — yet **ONE COMMON THREAD, WHICH IS SOFTWARE MANIPULATION** that would not exist but for intent to defraud.

The SEC enforcement authority reaches one dimension of this pattern: the securities-disclosure dimension of the DCAD/CAMA conduct, with its direct nexus to bond-capacity calculations and offering documents disclosed to investors. The submission is partly anchored on that dimension and I did reach out to the SEC. The broader phenomenon is presented as context supporting the inference that the conduct described in the October 12, 2023 board meeting reflects a deliberate methodology of working outside disclosed processes, rather than ad hoc or accidental conduct. It is the urgent nature of these issues now correlated, coordinated and exposed that created the decision to contact you. Given the bond fraud, property tax fraud, election fraud, the prohibition of adjudication, and the resulting compound cumulative interest clock ticking by the second perhaps there is an emergency hearing at SCOTUS is within reason especially if the Office of the Solicitor General will be an Amicus Curiae. To be blunt, time is of the essence. To this point, the mathematicians referred to in this letter have offered their assistance.

Federal Securities Provisions Potentially Implicated

The conduct described would violate, among other provisions:

- Section 10(b) of the Securities Exchange Act of 1934, 15 U.S.C. § 78j(b), and Rule 10b-5 thereunder, 17 C.F.R. § 240.10b-5;

- Section 17(a) of the Securities Act of 1933, 15 U.S.C. § 77q(a);
- SEC Rule 15c2-12, 17 C.F.R. § 240.15c2-12, with respect to municipal-securities disclosure obligations of issuers and obligated persons; and
- Section 15B of the Exchange Act and related MSRB rules governing underwriters and municipal advisors, to the extent due diligence failures are established.

To Assist the Investigative Authorities, Information This Submission Does Not Yet Develop

To convert this submission into a fully developed enforcement referral, additional work is required that I flagged for the SEC's attention:

- Identification of specific Texas school district GO bond issuances in DCAD-served districts (including but not limited to Denton ISD, Lewisville ISD, Northwest ISD, Argyle ISD, Aubrey ISD, and Little Elm ISD), and the specific Official Statements and Preliminary Official Statements for those issuances, with CUSIPs and issuance dates;
- A side-by-side comparison of the certified taxable-value figures represented in those offering documents against the volume and character of records modified outside the CAMA system in the relevant tax years;
- Analysis of the disclosure language in those offering documents regarding the methodology and integrity of the underlying valuations, and identification of material omissions;
- Identification of rating-agency and bond underwriters presentation materials that received the same represented valuation data, and any continuing-disclosure filings (under Rule 15c2-12) that repeated those representations;
- Quantification of materiality at the individual issuance level, including the difference between bond capacity supported by the certified values and bond capacity that would have been supported absent the modifications described in the DCAD recording.
- Verification of adherence to the Texas Education Agency with regard to the bond requirements that are to be adhered to by the school districts and enforced by the Texas Attorney General and Texas State Comptroller.
- Financial viability of the Texas Bond Guarantee Program given that the outstanding bond debt is many times greater than the coverage afforded by the Program and the bond debts are not being permanently retired making the ability to service compound cumulative interest based on the median household income (MHI) unachievable.

I will produce additional materials within my reach. Several elements of the foregoing list, however, are best developed using the investigative authorities and access to non-public underwriting and rating-agency files.

What I Am Asking

I respectfully request:

The question I bring to the investigative authorities attention (outside the above captioned SCOTUS Write of Certiorari) is narrow: whether Texas school district general obligation bonds have been sold to investors based on representations about underlying property valuations that are not supported by the actual processes through which those valuations were produced or the ability to pay off those bonds based on the Median Home Income.

Amicus Curiae Consideration

I respectfully ask the Solicitor General to consider whether amicus participation, through whatever inter-agency mechanism the Office of the Solicitor General determines to be appropriate, would assist SCOTUS in evaluating the federal-securities dimensions, bond fraud, property tax fraud and election fraud.

I recognize that federal-agency amicus participation at the Supreme Court is ordinarily channeled through the Office of the Solicitor General and is typically invited by the Court itself rather than requested by a private party. I raise the possibility here only so that the Solicitor General has notice of the underlying considerations which when taken in their totality creates a **National Security Risk**.

II. The Forthcoming Petition

A. Procedural posture below

The petitioners — Mitchell Vexler, Catherine Vexler, Mavex Shops at Flower Mound, LP, Jim Solinski, and Gloria Solinski — are property owners subject to taxation by taxing units in Denton County, Texas. They brought constitutional and ultra vires claims against Don Spencer, as Chief Appraiser of the Denton Central Appraisal District ("DCAD"), and against the District itself. The action against the Chief Appraiser is in his official capacity for prospective injunctive and declaratory relief, sustainable under Ex parte Young, 209 U.S. 123 (1908), and the Texas ultra vires line of City of El Paso v. Heinrich, 284 S.W.3d 366 (Tex. 2009), and Hensley v. State Commission on Judicial Conduct, 692 S.W.3d 184 (Tex. 2024).

The pleadings challenged appraisals on equal-and-uniform grounds, alleged non-compliance with the Uniform Standards of Professional Appraisal Practice mandated by Texas Tax Code § 23.01(b), and pleaded ultra vires conduct by the Chief Appraiser in derogation of statutory duties. The pleadings expressly sought, at paragraph 5.06 of the live petition, “a permanent injunction against DCAD and Don Spencer to follow and adhere to the USPAP standards for mass appraisals going forward.” The pleadings further challenged § 23.01(b)'s delegation to a private standard-setting body. The federal claims included Takings Clause claims under the Fifth Amendment as incorporated against the States through the Fourteenth Amendment, and Due Process claims under the Fourteenth Amendment. Because Respondents challenged the pleadings on a plea to the jurisdiction, the inquiry below was required to take the pleaded facts as true. See Tex. Dep't of Parks & Wildlife v. Miranda, 133 S.W.3d 217, 226 (Tex. 2004).

Respondents asserted that Texas Tax Code §§ 41.41 and 42.09 — the “exclusive remedy” provisions of the property-tax regime — foreclosed the federal constitutional and ultra vires claims and required channeling through a county-level Appraisal Review Board that, by statute, lacks authority to grant the prospective injunctive or declaratory relief sought. The trial court granted the pleas to the jurisdiction without addressing the merits of any federal claim. The Texas Second Court of Appeals affirmed in a memorandum opinion. Motions for reconsideration and rehearing en banc were denied. The Supreme Court of Texas denied review on October 24, 2025, and denied rehearing on May 8, 2026. Both denials were issued as unsigned orders. At no level of the Texas judiciary did any court engage in writing with the federal constitutional claims presented. The

state-court system's refusal to engage admitted statutory violations — violations the lower courts were required to take as true on the procedural posture below — is the operative fact that frames the federal questions presented.

B. The federal questions to be presented

The forthcoming petition will present, in substance, three federal questions of recurring **national importance**:

(1) Whether the Fourteenth Amendment's Due Process Clause and the Fifth Amendment's Takings Clause — as construed in Knick v. Township of Scott, 588 U.S. 180 (2019), and Tyler v. Hennepin County, 598 U.S. 631 (2023) — permit a State to invoke a statutory "exclusive remedy" provision to channel federal constitutional claims into an administrative tribunal that, by State law, lacks authority to grant the prospective relief the federal claims seek.

(2) Whether the Due Process Clause is satisfied where the combined operation of a State's exclusive-remedy regime and its court of last resort's denial of review and rehearing forecloses every forum — state or federal — for federal constitutional claims squarely presented, in direct tension with that same court's own controlling precedent that exclusive-remedy provisions do not bar ultra vires actions for prospective relief.

(3) Whether the Due Process Clause is violated where a State's procedural framework channels federal constitutional claims into an administrative tribunal lacking authority to adjudicate them, the state courts decline to engage those claims in any forum, and the petitioner is left with no available avenue for federal constitutional review.

C. Cert-worthiness: the Williamson County reconstruction problem

In Knick v. Township of Scott, this Court overruled Williamson County Regional Planning Comm'n v. Hamilton Bank of Johnson City, 473 U.S. 172 (1985), and removed the state-litigation requirement that had previously channeled federal takings claims into state court. The decision below reconstructs the Williamson County bar by other means — through a state "exclusive remedy" statute that channels federal claims into an administrative tribunal that, by statute, cannot grant the federal relief sought. The State's procedural device does indirectly what Williamson

County is no longer permitted to do directly. If the decision below stands, every State retains a roadmap for reconstructing the Williamson County bar through statutory exclusive-remedy regimes — a roadmap this Court's intervening jurisprudence in Knick and Tyler was meant to foreclose.

The decision below also stands in direct tension with the Supreme Court of Texas's own controlling precedent. In Hensley v. State Commission on Judicial Conduct, 692 S.W.3d 184, 194 (Tex. 2024), that court held that exhaustion of an exclusive administrative remedy is not required where the administrative tribunal lacks authority to grant the relief sought — because "exhaustion would be a pointless waste of time and resources." That holding rests on the longstanding Texas ultra vires line of City of El Paso v. Heinrich, 284 S.W.3d 366, 372 (Tex. 2009), and Southwestern Bell Telephone, L.P. v. Emmett, 459 S.W.3d 578, 587–88 (Tex. 2015). The Second Court of Appeals's affirmance, and the Supreme Court of Texas's denials without engagement, leave that intra-state conflict unresolved at the highest level of the State's judiciary. The conflict is precisely the kind that, under Rule 10(c), warrants this Court's review when the state court of last resort declined to address it.

D. Taxpayer standing

Petitioners' standing rests on the well-established principle that the actual or threatened loss of the taxpayer's own funds, in the collection of an illegally calculated tax, is a particular and concrete injury. Perez v. Turner, 653 S.W.3d 191, 198, 202 (Tex. 2022). The Supreme Court of Texas reaffirmed that principle at oral argument on November 5, 2025, in Busse v. South Texas Independent School District, No. 24-0782 (Tex.) (pending), where the Chief Justice observed that "collection [of an illegal tax], as to each taxpayer, is a classic particularized injury." Where, as here, the alleged illegality is the failure of the appraisal authority to comply with the statutory mandate that mass appraisals "must comply with the Uniform Standards of Professional Appraisal Practice," Tex. Tax Code § 23.01(b), the tax calculated on that basis is an illegally calculated tax for taxpayer-standing purposes. The decision below is a contrary conclusion which compounds the intra-state conflict identified in Section II.C.

E. Threshold federal-court doctrines

Any federal-interest analysis of this petition will engage the Tax Injunction Act, 28 U.S.C. § 1341, and the federal-court comity doctrine of Fair Assessment in Real Estate Ass'n v. McNary, 454 U.S. 100 (1981). The petition does not seek to enjoin tax collection, to obtain a federal forum for the underlying tax adjudication, or to substitute federal judgment for state administrative valuation, although that may be necessary as the 16th Amendment prohibits taxation on unrealized gains and market value by any definition is an unrealized gain. The petition seeks review of whether a State's procedural foreclosure of federal constitutional claims — where the designated state tribunal cannot grant the federal relief sought — comports with the Takings and Due Process Clauses as construed in Knick. That question is logically antecedent to the Tax Injunction Act and McNary, because it concerns the federal-state allocation of constitutional adjudicatory authority that those doctrines presuppose. Knick itself answered the antecedent question for takings claims; the petition asks the Court to clarify how that holding applies where a State has reconstructed the Williamson County bar through a different procedural device. The Federal-Interest Memorandum enclosed develops this analysis at Part III.

This is a clean vehicle. The factual predicate is concrete and was taken as true below. The procedural posture is unmuddied by intervening federal-court litigation. The federal questions fit squarely within Rule 10(c) and Rule 10(b). The intra-state conflict identified in Section II.C is unresolved at the highest level of the State's judiciary. The cert petition presents the questions on a record the Court rarely sees: a state administrative tribunal designated by statute as the exclusive remedy that, by statute, cannot grant the federal relief sought, on facts the state courts were required to take as true and declined to engage.

III. Respectful Requests

We respectfully request that the Office consider the following:

1. Whether the federal interests identified in Part I warrant the Government's participation as amicus curiae at the cert stage in the forthcoming petition, either on the Office's own motion or in response to an invitation from the Court.

2. Whether intra-Department coordination is warranted among the Civil Division, the Civil Rights Division, the Criminal Division, and the National Security Division, given that the matters identified in Part I each fall within the cognizance of distinct components and that the parallel submissions before federal agencies engage each of those components in different respects.

3. Should the Court grant review or request the Government's views, whether a brief amicus curiae on behalf of the United States — addressing the federal questions presented and the federal interests reflected in Part I — would assist the Court's consideration.

4. In the alternative, if the Office concludes that the federal interests here do not warrant action at the cert stage, whether the matters set forth in Part I warrant routing to the appropriate Department components for independent review on their respective merits, irrespective of the disposition of the cert petition.

IV. Closing

We recognize the limited circumstances in which the Office files at the cert stage absent an invitation from the Court. We wrote this letter because the petition presents a clean federal vehicle on questions of **extreme** doctrinal importance — how Knick applies where a State has reconstructed the Williamson County bar through a different procedural device, and whether due process is satisfied where a State's procedural framework forecloses every forum for federal constitutional claims squarely presented — and because the surrounding record involves federal interests that the cert petition's narrow questions do not, by themselves, fully capture: the hundreds of billions of dollars of debt associated with the Texas school district bond market, the federal civil rights of property owners subjected to admitted statutory violations, and election infrastructure

operated, in part, by foreign-owned entities. The cumulative federal interest is the reason for this letter and for the enclosed Federal Interest Memorandum.

Also below is a draft copy of the petition and I am available to discuss any of the matters set forth herein. I may be reached at the contact information below.

Respectfully submitted,

M.

Mitchell Vexler, President G.P.
Mavex Shops of Flower Mound, LLC
1913 Justin Road, Suite 117
Flower Mound, TX.
75028
214-725-9013
mitch@mockingbirdprop.com
www.mockingbirdproperties.com/dcad

Index of Material Available on Request

The following materials are available to the Office of the Solicitor General on request and will be provided in such form as the Office prefers:

- Opinion of the Texas Second Court of Appeals, *Vexler v. Spencer*, No. 02-24-00305-CV (May 1, 2025).
- Order of the Supreme Court of Texas denying petition for review (Oct. 24, 2025).
- Order of the Supreme Court of Texas denying rehearing (May 8, 2026).
- Pleadings, briefing, and trial-court record from the underlying case.
- Public recordings of Denton Central Appraisal District board meetings containing the admissions referenced in this letter, with certified transcript excerpts.
- Documentation of Uniform Standards of Professional Appraisal Practice (USPAP) non-compliance, prepared in connection with the underlying litigation.
- Peer-reviewed publications of Dr. Andrew Paquette in the Journal of Information Warfare (2023, 2025a, 2025b).
- Forensic analyses of Bexar County, Texas poll book data identifying the algorithmic signatures referenced in Section I.C, and preserved original and replacement source files.
- Vendor and ownership documentation for the election software and hardware vendors referenced in Section I.C.
- Form TCR whistleblower submission to the Securities and Exchange Commission's Office of the Whistleblower addressing the Section 10(b) and Section 17(a) issues referenced in Section I.A.
- Evidentiary submission of approximately 403 pages presently before the Federal Bureau of Investigation, Department of Justice, Securities and Exchange Commission, and in process as of the date of this letter being the Department of Homeland Security, Office of the Director of National Intelligence, and Internal Revenue Service.

FEDERAL INTEREST MEMORANDUM

In Support of the Forthcoming Petition for a Writ of Certiorari

Vexler, et al. v. Spencer, et al., No. 25-0615 (Sup. Ct. Tex.)

Submitted to the Office of the Solicitor General
U.S. Department of Justice

Submitted by:

Mitchell Vexler, President, G.P.

Mavex Shops of Flower Mound LP

Table of Contents

I. Introduction and Purpose

This Memorandum is submitted in support of the above cover letter to the Office of the Solicitor General concerning the forthcoming petition for a writ of certiorari in Vexler, et al. v. Spencer, et al., No. 25-0615 (Sup. Ct. Tex.). The cover letter sets out the federal interests at a level sufficient for the Office's initial review. This Memorandum sets out the doctrinal supports for those interests in greater depth, in case it is useful to the Office's internal analysis.

The Memorandum proceeds in five substantive parts. Parts III through V identify, in order, the three discrete federal interests presented by the record — securities, civil rights, and national security. Part VI sets out the federal constitutional interest the cert petition itself raises: the question whether the State of Texas, through a statutory "exclusive remedy" provision channeling federal claims into an administrative tribunal that cannot grant the federal relief sought, has reconstructed the Williamson County bar that this Court overruled in Knick. Part VII addresses the two-threshold federal-court doctrines a reviewer will think of immediately — the Tax Injunction Act and the Fair Assessment in Real Estate Ass'n v. McNary Comity doctrine — and explains why the federal questions presented are logically antecedent to both. Part VIII addresses the cumulative federal interest that the discrete components do not individually capture. Part IX identifies what the Office's coordination authority can achieve in this posture. Part X concludes.

The Memorandum is intended to be read in conjunction with the cover letter, the underlying record, and the parallel federal-agency submissions identified in the cover letter. Where the cover letter states a proposition without full doctrinal development, this Memorandum supplies the development.

II. The Operative Record

Three categories of facts are operative for the federal-interest analysis that follows: (a) the admitted DCAD conduct, (b) the state-court procedural posture, and (c) the parallel federal-agency submissions and forensic record.

A. The admitted DCAD conduct

At a Denton Central Appraisal District Board of Directors meeting on October 12, 2023, the responsible officials of the District — including the current Chief Appraiser — described, on the public record of the meeting, the modification of approximately 60,000 property valuation records by exporting data from the audit-controlled Computer Assisted Mass Appraisal ("CAMA") valuation software, altering it externally in spreadsheet form, and re-loading the altered values. The officials further described having shared those "workarounds" with other Texas appraisal districts. The conduct, by the officials' own description, was not an isolated error but a systematic process bypass. The recordings of the meeting are public and verifiable.

Section 23.01(b) of the Texas Tax Code requires that "[i]f the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice." USPAP is a published professional rulebook governing how mass appraisals are constructed, calibrated, tested, and documented. The conduct admitted by the DCAD officials — modifying records outside the audit-controlled software — is inconsistent with USPAP-compliant mass appraisal as the statute requires. The admissions establish, on the record, that the Chief Appraiser is performing a statutorily required ministerial function in a manner that departs from the statute.

B. The state-court procedural posture

Petitioners Mitchell Vexler, Catherine Vexler, Mavex Shops at Flower Mound, LP, Jim Solinski, and Gloria Solinski are property owners taxed on DCAD valuations. They brought constitutional and ultra vires claims against the Chief Appraiser in his official capacity and against the District, seeking prospective injunctive and declaratory relief to compel USPAP-compliant mass appraisal going forward. The action is sustainable under Ex parte Young, 209 U.S. 123 (1908), and the Texas ultra vires line of Heinrich and Hensley discussed in Part VI below.

Respondents asserted that Texas Tax Code §§ 41.41 and 42.09 — the "exclusive remedy" provisions of the Texas property-tax regime — foreclosed the federal constitutional and ultra vires claims and required channeling through a county-level Appraisal Review Board ("ARB"). By statute, the ARB lacks authority to grant the prospective injunctive or declaratory relief sought. The trial court granted the pleas to the jurisdiction without addressing the merits of any federal claim. The Texas Second Court of Appeals affirmed in a memorandum opinion. Motions for reconsideration and rehearing en banc were denied. The Supreme Court of Texas denied review on October 24, 2025, and denied rehearing on May 8, 2026. Both denials were issued as unsigned orders. At no level of the Texas judiciary did any court engage in writing with the federal constitutional claims presented. Because Respondents challenged the pleadings on a plea to the jurisdiction, the inquiry below was required to take the pleaded facts as true. See Tex. Dep't of Parks & Wildlife v. Miranda, 133 S.W.3d 217, 226 (Tex. 2004).

C. Parallel federal-agency submissions and forensic record

Petitioners have placed an evidentiary submission of approximately 403 pages before the Federal Bureau of Investigation, the Department of Justice, the Securities and Exchange Commission, and in process is the Department of Homeland Security, the Office of the Director of National Intelligence, and the Internal Revenue Service. The submission contains the DCAD record, forensic analyses by independent researchers, and an exhibit index. A Form TCR whistleblower submission addressing the bond-market disclosure question was prepared and has been filed with the SEC's Office of the Whistleblower.

The forensic record developed by Dr. Andrew Paquette — whose work on state voter-database anomalies has appeared in peer-reviewed publications including the Journal of Information Warfare (2023, 2025a, 2025b) — identifies ten simultaneous algorithmic signatures in February 2026 poll book data from Bexar County, Texas. On Dr. Paquette's analysis, those signatures cannot be explained by any known class of inadvertent software error and are consistent only with deliberate compiled-code modification. The original source file was replaced after the anomalies were identified; both versions have been preserved.

III. Federal Securities Interest: $202.6 Billion (face claimed value) at Stake but this is not reality which is quantitatively estimated at $606 Billion.

A. The disclosure framework

Outstanding Texas school district debt subject to federal-securities-law disclosure obligations totals approximately $202.6 billion as of the Texas Bond Review Board's most recent Annual Report. The capacity to issue that debt is calculated as a function of certified property valuations produced by Central Appraisal Districts under Texas Tax Code chapter 23. The integrity of those valuations is the integrity of the federal securities market into which the bonds are sold.

Federal securities law imposes disclosure obligations on issuers of municipal securities under Section 10(b) of the Securities Exchange Act, 15 U.S.C. § 78j(b), and Rule 10b-5 thereunder, 17 C.F.R. § 240.10b-5, on the antifraud framework. Section 17(a) of the Securities Act of 1933, 15 U.S.C. § 77q(a), separately reaches misrepresentations in the offer and sale of securities. SEC Rule 15c2-12, 17 C.F.R. § 240.15c2-12, requires that broker-dealers acting as underwriters in primary offerings of municipal securities obtain offering documents containing specified disclosures, and conditions underwriting on issuers' undertakings to provide continuing disclosure through the Municipal Securities Rulemaking Board's EMMA system.

B. Application to the admitted DCAD conduct

Where valuation data underlying bond offerings have been manipulated outside of audit-controlled processes — conduct the responsible officials have admitted on the public record — and where issuers' offering documents and continuing-disclosure submissions did not adequately disclose those integrity issues, the conduct falls within the SEC's jurisdiction under each of the foregoing provisions. The federal antifraud framework reaches misrepresentation or omission of material facts in connection with the purchase or sale of securities; the integrity of the valuations on which bond capacity rests is paradigmatically material to investors in those bonds. Basic Inc. v. Levinson, 485 U.S. 224, 231-32 (1988) (information is material if there is a substantial likelihood that a reasonable investor would consider it important in deciding to invest).

The scale of the federal market affected is significant. $202.6 billion in Texas school district debt alone, with substantially more in comparable Texas governmental debt issued by other taxing units resting on the same valuation methodology, represents one of the larger federal securities-

disclosure exposures of any single state's local debt market. The fact that the DCAD officials' admissions describe methods shared across districts means the federal interest is not confined to the issuances of taxing units in Denton County; it extends to every Texas taxing unit whose bond capacity rests on appraisal-district valuations developed using the same general methodology.

C. The TCR submission and SEC referral posture

A Form TCR whistleblower submission addressing the bond-market disclosure question has been prepared and was filed with the SEC's Office of the Whistleblower. The submission is jurisdictionally narrow — focused exclusively on the Section 10(b)/Section 17(a) bond-market disclosure dimension, separate from the broader federal interests addressed elsewhere in this Memorandum. Counsel notes the TCR submission only because (a) the Office may be aware that an independent SEC referral on the bond-market question is on file.

IV. Federal Civil Rights Interest

A. Action under color of state law

The conduct described in the DCAD record — administrative officials, acting in their state-conferred official capacities, using state authority to modify state-mandated valuation records in a manner departing from their statutory duty — constitutes action under color of state law within the meaning of 42 U.S.C. § 1983. The Supreme Court has long held that conduct "fairly attributable to the State" constitutes state action for § 1983 purposes. Lugar v. Edmondson Oil Co., 457 U.S. 922, 937-39 (1982). Where state officials, acting in their official capacities, use state-conferred authority to perform statutorily required functions in a manner departing from the statute, the conduct is paradigmatically attributable to the State.

The conduct falls within the cognizance of the Civil Rights Division of the Department of Justice, which administers the federal civil rights statutes. The cognate criminal provisions, 18 U.S.C. §§ 241 and 242, are implicated to the extent the conduct was willful and effected a deprivation of federally protected property rights. Screws v. United States, 325 U.S. 91, 103-07 (1945) (willfulness requirement under § 242).

B. Deprivation of federally protected property interests

Property is a federally protected interest under the Due Process and Takings Clauses. The Due Process Clause protects against deprivation of property "without due process of law," U.S. Const. amend. XIV, § 1, and the Takings Clause prohibits taking of property "for public use without just compensation," U.S. Const. amend. V (incorporated against the States through the Fourteenth Amendment). Both protections reach not only physical property but also legally cognizable interests in property. Board of Regents v. Roth, 408 U.S. 564, 577 (1972) (property interests are created by independent sources such as state law that secure certain benefits).

The Texas Constitution establishes property owners' interest in being taxed in accordance with the State's constitutional taxation mandate. Tex. Const. art. VIII, § 1(a) ("Taxation shall be equal and uniform"). Section 23.01(b) of the Texas Tax Code requires USPAP-compliant mass appraisal. Together, these provisions create property owners' federally cognizable interest in being taxed on USPAP-compliant valuations. Where the responsible state officials admit modifying valuations outside the audit-controlled software in a manner departing from USPAP — the very statutory

framework that secures the property interest — the deprivation is of a federally protected interest within § 1983's reach.

C. Why the record is not an isolated administrative error

Three features of the record distinguish the conduct from the kind of isolated administrative error the federal civil rights statutes were not designed to reach. First, the scale (approximately 60,000 records). Second, the on-record nature of the admissions (captured on public DCAD board recordings). Third, the documented sharing of methods across multiple Texas appraisal districts. Each feature individually distinguishes the matter from an isolated administrative slip; together, they describe precisely the kind of pattern the federal civil rights statutes were designed to reach — **systematic, official, multi-jurisdictional conduct under color of state law producing deprivation of federally protected interests.**

V. National Security Interest

A. The forensic record concerning election infrastructure

The forensic record developed by Dr. Andrew Paquette and other independent researchers identifies algorithmic signatures in election poll book data from February 2026 Bexar County, Texas, that, on credentialed expert analysis, cannot be explained by inadvertent software error and are consistent only with deliberate compiled-code modification. The original source file was replaced after the anomalies were identified; both versions have been preserved. The file replacement following discovery is the kind of evidence federal investigators ordinarily treat as obstruction-suggestive under 18 U.S.C. § 1512 (obstruction of an official proceeding) and 18 U.S.C. § 1519 (destruction, alteration, or falsification of records).

Dr. Paquette's broader peer-reviewed work, published in the Journal of Information Warfare, addresses algorithmic structures embedded in state voter-registration databases across multiple states, including findings of cyclical Modulo-8 patterns in ID gap-frequency distributions in three Ohio counties and absent in the state's other eighty-five. The work has been published, peer-reviewed, and is citable. The Bexar County analysis is the most recent application of that methodology to a specific Texas dataset.

B. Foreign-controlled election infrastructure

Certain election software and hardware vendors used in Texas elections have documented ownership chains that include foreign-domiciled or foreign-controlled entities. The specific vendors and ownership documentation are available on request and will be set forth in supplemental submissions to the FBI's Foreign Influence Task Force and the National Security Division. The federal authorities relevant to this dimension include three distinct frameworks:

First, CFIUS jurisdiction under 50 U.S.C. § 4565. The Committee on Foreign Investment in the United States is statutorily authorized to review foreign acquisitions of, and investments in, U.S. businesses that could result in foreign control of U.S. critical infrastructure. Election infrastructure has been designated as critical infrastructure since 2017. See Presidential Policy Directive 21; see also CISA, Election Infrastructure Subsector. Foreign ownership of vendors operating that infrastructure is paradigmatically within CFIUS's review jurisdiction.

Second, FARA registration obligations under 22 U.S.C. § 611 et seq. Persons acting in the United States as agents of foreign principals are required to register and disclose their activities. To the extent the foreign-owned vendor entities are acting as agents of foreign principals in connection with U.S. election infrastructure, the registration framework may apply.

Third, the Computer Fraud and Abuse Act, 18 U.S.C. § 1030, reaches unauthorized access to and modification of protected computers. To the extent the forensic record establishes deliberate modification of voter-database systems by parties without authorization, § 1030's framework is engaged. The Act has been enforced against both foreign and domestic actors in connection with database integrity matters.

C. Why this dimension is independent of the cert questions

The national security interest identified in this Part is independent of the federal questions the cert petition will present. The cert petition addresses the property-tax constitutional questions. The national security dimension addresses the broader software-and-infrastructure questions surrounding the same general ecosystem. The national security dimension is identified here because (a) the cumulative federal interest is what brings the matter to the Office's coordination authority, and (b) the Office may wish to ensure that the National Security Division and the FBI's Foreign Influence Task Force are aware of the matter.

VI. The Williamson County Reconstruction Problem

A. Knick v. Township of Scott: the federal forum is now available

In Knick v. Township of Scott, 588 U.S. 180 (2019), this Court overruled the state-litigation requirement of Williamson County Regional Planning Comm'n v. Hamilton Bank of Johnson City, 473 U.S. 172 (1985), and held that property owners may proceed directly to federal court with takings claims under 42 U.S.C. § 1983. The Court reasoned that "[a] property owner has an actionable Fifth Amendment takings claim when the government takes his property without paying for it" and "may bring his claim in federal court under § 1983 at that time." 588 U.S. at 187. The Court explained that Williamson County had effectively "hand[ed] authority over federal takings claims to state courts," in tension with the Court's recognition that takings claims warrant a federal forum on equal footing with other federal constitutional claims. Id. at 196 (cleaned up).

Tyler v. Hennepin County, 598 U.S. 631 (2023), reinforced the principle by holding that state procedural law cannot extinguish federally protected property interests through its definition of those interests. The Court rejected the argument that the State's statutory framework could "do by way of redefinition what the Constitution forbids it from doing by way of expropriation." Id. at 638-39 (cleaned up). Knick and Tyler together establish that state procedural devices cannot be used to extinguish or foreclose federal constitutional claims for prospective relief against state actors.

B. The decision below reconstructs the Williamson County bar

The decision below presents the question of whether Texas has reconstructed the Williamson County bar by other means. The State's statutory "exclusive remedy" regime, Tex. Tax Code §§ 41.41, 42.09, channels constitutional claims into a county-level Appraisal Review Board that, by statute, lacks authority to grant the prospective injunctive or declaratory relief that the federal claims seek. The state courts then dismissed the federal constitutional claims on the theory that the ARB is the "exclusive" forum. The result is that federal constitutional claims for prospective relief against ongoing statutory violations are channeled into a forum that cannot adjudicate them — and the federal forum that Knick was meant to preserve is closed off by the state's procedural device.

The petition will present the question whether such a reconstruction is permissible under Knick and Tyler. The argument, in its cleanest form, is that the State's procedural device does indirectly

what Williamson County is no longer permitted to do directly. If the decision below stands, every State retains a roadmap for reconstructing the Williamson County bar through statutory exclusive-remedy regimes that channel federal claims into administrative tribunals lacking authority to grant federal relief — a roadmap this Court's intervening jurisprudence in Knick and Tyler was meant to foreclose.

C. The intra-state conflict: Hensley and the Texas ultra vires line

The decision below is also in direct tension with the Supreme Court of Texas's own controlling precedent. In Hensley v. State Commission on Judicial Conduct, 692 S.W.3d 184, 194 (Tex. 2024), that court held that exhaustion of an exclusive administrative remedy is not required where the administrative tribunal lacks authority to grant the relief sought — because "exhaustion would be a pointless waste of time and resources." Hensley rests on the longstanding Texas ultra vires line of City of El Paso v. Heinrich, 284 S.W.3d 366, 372 (Tex. 2009) (recognizing that "it is clear that suits to require state officials to comply with statutory or constitutional provisions are not prohibited by sovereign immunity"), and Southwestern Bell Telephone, L.P. v. Emmett, 459 S.W.3d 578, 587-88 (Tex. 2015) (sustaining ultra vires action where statutory duty is ministerial).

The Second Court of Appeals' affirmance, and the Supreme Court of Texas's denials without engagement, leave the intra-state conflict between Hensley and the decision below unresolved at the highest level of the State's judiciary. The conflict is precisely the kind that, under this Court's Rule 10(c), warrants review when a state court of last resort has declined to address it.

D. Forum-foreclosure due process: Lindsey and Logan

The Due Process Clause has been read to require some meaningful opportunity for federal claims to be heard. Lindsey v. Normet, 405 U.S. 56, 74-79 (1972), addressed the constitutional adequacy of procedures for resolving disputes involving federally cognizable interests. Logan v. Zimmerman Brush Co., 455 U.S. 422, 434-37 (1982), held that procedural rules that operate to deprive a claimant of any opportunity to be heard on a federally protected interest violate due process. The principle the petition will press is that the combined operation of a State's exclusive-remedy regime and its courts' systemic refusal to engage federal constitutional claims, on a record of admitted statutory violations by the responsible officials, presents the kind of forum-foreclosure problem Lindsey and Logan address.

E. Taxpayer standing

Petitioners' standing rests on the well-established principle that the actual or threatened loss of the taxpayer's own funds in the collection of an illegally calculated tax is a particular and concrete injury. Perez v. Turner, 653 S.W.3d 191, 198, 202 (Tex. 2022). The Supreme Court of Texas reaffirmed that principle at oral argument on November 5, 2025, in Busse v. South Texas Independent School District, No. 24-0782 (Tex.) (pending), where the Chief Justice observed that "collection [of an illegal tax], as to each taxpayer, is a classic particularized injury." Where the alleged illegality is the failure of the appraisal authority to comply with the statutory mandate that mass appraisals "must comply with the Uniform Standards of Professional Appraisal Practice," the tax calculated on that basis is an illegally calculated tax for taxpayer-standing purposes.

VII. The Threshold Federal-Court Doctrines

Any federal-interest analysis of this petition will consider two threshold doctrines that, in other property-tax postures, could limit federal-court engagement: the Tax Injunction Act, 28 U.S.C. § 1341, and the comity doctrine of Fair Assessment in Real Estate Ass'n v. McNary, 454 U.S. 100 (1981). We address both here because the Office's reviewers will think of them, and because the petition's federal questions are logically antecedent to both.

A. The Tax Injunction Act

The Tax Injunction Act provides that "[t]he district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State." 28 U.S.C. § 1341. The Act has been construed broadly to limit federal-court intervention in state-tax matters, but the Court has identified the textual limit: the bar reaches actions that "enjoin, suspend or restrain" tax assessment, levy, or collection. Direct Marketing Ass'n v. Brohl, 575 U.S. 1, 8-9 (2015) (TIA does not bar suits challenging information-reporting requirements that are neither assessment, levy, nor collection).

The petition does not seek to enjoin tax collection. The petition does not seek a federal forum for the underlying tax adjudication. The petition does not seek to substitute federal judgment for state administrative valuation. The petition seeks review of whether a State's procedural foreclosure of federal constitutional claims — where the designated state tribunal cannot grant the federal relief sought — comports with the Takings and Due Process Clauses as construed in Knick and Tyler. That question is logically antecedent to the TIA, because it concerns the federal-state allocation of constitutional adjudicatory authority that the Act presupposes. The TIA assumes the existence of an adequate state-court forum for the federal claim; it does not by its terms address the situation in which the state has foreclosed adequate state-court review of federal constitutional claims.

Knick itself answered an analogous antecedent question for takings claims, overruling Williamson County's state-litigation requirement notwithstanding decades of contrary federal-court practice. The cert petition asks the Court to clarify how Knick applies where a State has reconstructed the Williamson County bar through a different procedural device — a question that arises before any TIA analysis, because if the federal forum is constitutionally available for the kind of claim presented, the TIA's text does not bar it.

B. Fair Assessment in Real Estate Ass'n v. McNary

Fair Assessment in Real Estate Ass'n v. McNary, 454 U.S. 100 (1981), extended TIA-type comity considerations to § 1983 damages actions challenging state tax administration. The Court held that "taxpayers are barred by the principle of comity from asserting § 1983 actions against the validity of state tax systems in federal courts." Id. at 116. The McNary Court reasoned from the TIA's text and from the broader principle of federal-court restraint in state-tax matters.

Two features of the present matter distinguish it from McNary's reach. First, McNary involved damages claims for past tax administration, not prospective injunctive and declaratory relief addressing ongoing statutory violations. The petition here seeks only prospective relief. Second — and more fundamentally — McNary, like the TIA, presupposes that the state has provided a plain, speedy, and efficient remedy for the federal claim. Where the state's designated tribunal cannot, by statute, grant the federal relief sought, the McNary premise is not met. The question whether such a foreclosure satisfies the Due Process Clause is the question the petition presents, and it is logically antecedent to McNary's comity analysis.

Knick implicitly modified the McNary framework by overruling Williamson County and re-opening federal-court access for takings claims. The full reach of that modification is an open question this Court has not yet had occasion to address; the petition presents a clean vehicle for addressing it in the procedural posture most likely to recur — a state exclusive-remedy regime channeling federal claims into a tribunal lacking authority to grant federal relief.

C. Why neither doctrine forecloses the federal-interest analysis

Even if neither the TIA nor McNary ultimately bars the substantive cert claims, the federal interests addressed in Parts III, IV, and V of this Memorandum are independent of those doctrines. The TIA does not address SEC enforcement under Section 10(b) or Section 17(a); the SEC's jurisdiction is statutory and territorial, not subject to TIA-type comity. McNary does not address federal civil rights enforcement under the criminal provisions, 18 U.S.C. §§ 241 and 242, or federal national security authorities under CFIUS, FARA, or the Computer Fraud and Abuse Act. The cumulative federal interest reaches well beyond the federal-court adjudicatory question that the TIA and McNary address.

VIII. The Cumulative Federal Interest

The federal interests identified in Parts III, IV, and V do not stand alone. Taken in their totality, on the record now before the Department and the courts, they present a federal-interest landscape that no single component of the Department is positioned to evaluate alone.

A. The common operational substrate

The federal interests are linked by a common operational substrate: software and data systems that determine the valuation of taxable property, the certification of tax rolls supporting municipal bond capacity, and the recording and tabulation of votes — including the bond-authorization elections by which school districts incur the very obligations the valuations underwrite. The record establishes, by admission of named state officials, that approximately 60,000 property records were modified outside of the audit-controlled valuation software, that the methods used were shared across multiple Texas appraisal districts, and that the conduct was systematic. The forensic record developed by independent researchers identifies algorithmic signatures in election poll book data that, on their analysis, cannot be explained by inadvertent software error and are consistent only with deliberate compiled-code modification — in a software environment whose vendors include entities with documented foreign ownership chains.

The components are connected by more than thematic resemblance. Property valuations are the input to the bond capacity calculation; bond capacity is the basis for bond issuance into federal securities markets; bond authorizations are themselves placed before voters in elections administered through the same general software ecosystem. The funding architecture is not abstract. In Texas, property taxpayers fund school district operations through ad valorem taxes calculated on appraisal-district valuations. Those same valuations support the issuance of school district general obligation bonds. The bonds are sold in federal securities markets governed by federal disclosure law. The bonds are authorized by voters in elections governed by federal election law. Each step in the chain implicates a different federal interest, and each step depends on the integrity of the systems at the prior step.

B. The directional consequence

Where the valuations are inflated through the methods the responsible officials admitted on the public record, the consequences run in a single direction: the tax burden on property owners is

enlarged; the bond capacity sold into federal markets is enlarged; the bond authorizations are placed before voters in elections whose data integrity is itself the subject of an open forensic record. Property taxpayers, in this posture, fund a system whose integrity no court will adjudicate. The federal interest in coordinated inquiry across the components within whose cognizance the constituent elements fall is established by the cumulative record, even if no single causal chain is yet proven.

C. The cert question and the cumulative federal interest are mutually reinforcing

The cert question — whether a State may channel federal constitutional claims into an administrative tribunal that cannot grant the federal relief sought — takes on a different weight on the cumulative federal-interest record than it would on an ordinary state-tax dispute. The state-court refusal to engage operates to insulate the predicate valuations from judicial scrutiny in any forum, state or federal, capable of granting prospective constitutional relief. The federal-interest record indicates that what is insulated from scrutiny is not an isolated set of appraisals but a documented pattern with implications across federal securities, civil rights, and national security cognizance.

Petitioners do not, in this Memorandum or in the cover letter, assert that any specific causal chain among the components is established as a matter of proven fact. They assert that the totality of the record establishes a federal interest in coordinated inquiry across the components within whose cognizance the constituent elements fall. The Office's coordination authority is the mechanism by which that inquiry can be developed.

IX. What the Office's Coordination Authority Can Achieve

The Office of the Solicitor General sits at the apex of the Department's appellate-litigation function and exercises coordinating authority across components in matters of federal interest. The Office's coordination authority is particularly valuable here because the federal interests identified do not align neatly with the boundaries of any one component.

A. Cross-component awareness

The Civil Division has cognizance over the federal civil rights enforcement framework in its civil dimension. The Civil Rights Division has cognizance over the civil rights statutes administered by the Department. The Criminal Division has cognizance over the federal criminal statutes implicated by the parallel federal submissions. The National Security Division has cognizance over the foreign-vendor and election-infrastructure dimensions. Each of these components, acting independently, would receive only part of the federal-interest record. The Office's coordination authority is the natural mechanism for ensuring that each component has visibility into what the others are receiving.

B. Amicus participation at the cert stage

If the Office concludes that the federal interests identified warrant participation at the cert stage, the available mechanisms include (a) filing an amicus brief on the Office's own motion, (b) responding to an invitation from the Court (a CVSG), or (c) participation at the merits stage if cert is granted. Each is a different posture with different procedural requirements. I believe that given the depth of knowledge that we have, which can be combined with the depth of knowledge of Office, and given what we have outlined as a **National Security Risk** I am asking that the Office of the Solicitor General assist with an amicus brief and route the matter to the corresponding authorities within whose cognizance the constituent elements fall.

C. Coordination with parallel federal-agency review

Parallel federal-agency review of the underlying record is already in progress through the 403-page submission and the SEC TCR. The Office's coordination authority can ensure that the cert petition, when filed, is visible to the components engaged in that parallel review, and that the cert petition does not develop in isolation from the parallel federal record. The cert petition and the parallel federal record are, mutually reinforcing rather than separate matters.

X. Conclusion

The draft petition below presents federal questions of recurring national importance on a record that engages discrete federal interests across at least four components of the Department of Justice and four federal-securities and national-security authorities. The federal interests reach beyond the four corners of the cert petition itself, but they are reflected in the same record.

Time is of the essence. I respectfully submit that the Office's federal-interest analysis is the appropriate forum for assessing whether the cumulative record warrants amicus participation, intra-Department coordination, or routing to the components within whose cognizance the constituent elements fall. The cover letter sets out the federal interests at the level appropriate for initial review. This Memorandum supplies the doctrinal depth. The underlying record is available on request.

I thank the Office for its consideration of these matters.

Below is the DRAFT Writ of Certiorari

No. Draft

IN THE

Supreme Court of the United States

MITCH VEXLER, CATHERINE VEXLER,
MAVEX SHOPS OF FLOWER MOUND, LP,
JIM SOLINSKI, and GLORIA SOLINSKI,

Petitioners,

v.

DON SPENCER, in his official capacity as Chief Appraiser of
Denton Central Appraisal District, and
DENTON CENTRAL APPRAISAL DISTRICT,

Respondents.

ON PETITION FOR A WRIT OF CERTIORARI
TO THE SUPREME COURT OF TEXAS

PETITION FOR A WRIT OF CERTIORARI

Counsel for Petitioners

[RG & MN]
[ ]
[Address] | [Phone] | [Email]

QUESTIONS PRESENTED

This petition arises from a Texas property-tax case in which the Chief Appraiser of the Denton Central Appraisal District ("DCAD") admitted, on a public record, that he is conducting the mass appraisal of approximately 60,000 properties "outside" the controlling computer-assisted mass appraisal ("CAMA") software, in a manner that does not comply with the Uniform Standards of Professional Appraisal Practice ("USPAP") that the Texas Tax Code makes mandatory. The Texas courts dismissed Petitioners' ultra vires, takings, and due process claims on the pleadings, on the theory that a statutory "exclusive remedy" forecloses every challenge to those admitted violations. The Texas Supreme Court denied review and rehearing without written reasoning.

Petitioners further allege — and have placed before this Court through the filings referenced herein and the contemporaneous federal criminal-complaint record — that the admitted property-tax violations are structurally connected to a broader pattern of fraud affecting the integrity of the financial markets in which Texas school-district bonds are sold and the integrity of the electoral processes by which those bonds are approved by the votes of the taxed citizens and, the electoral processes by which the offices charged with administering those systems are filled. That broader pattern violates the Guarantee Clause of Article IV, Section 4, the Takings and Due Process Clauses of the Fifth and Fourteenth Amendments, and the First Amendment right to petition for redress of grievances.

The questions presented are:

1. Whether a State may invoke a statutory "exclusive remedy" provision to bar a property owner's ultra vires action for prospective injunctive relief against a state official who admits to performing a statutorily required ministerial function in violation of that statute, where the administrative tribunal designated by State law lacks authority to grant the prospective relief sought.

2. Whether the Due Process Clause of the Fourteenth Amendment is satisfied when a State court of last resort denies discretionary review, and then denies rehearing, of a case presenting admitted constitutional violations — including documented departures from the State's own statutory appraisal mandate — without engaging, in any written form, the federal constitutional claims squarely presented.

3. Whether the systematic refusal of state courts to adjudicate admitted violations of a State's constitutional taxation mandate — a refusal that effects, in operation, the deprivation of property in derogation of state law and that supports inflated municipal bond issuance and the corresponding fiscal mechanisms of public administration — violates the Guarantee Clause of Article IV, Section 4, where the petitioners present this Court with a record sufficient to engage the issue as a justiciable federal question under Baker v. Carr, 369 U.S. 186 (1962), and Rucho v. Common Cause, 588 U.S. 684 (2019).

PARTIES TO THE PROCEEDING

Petitioners are Mitch Vexler, Catherine Vexler, Mavex Shops of Flower Mound, LP, Jim Solinski, and Gloria Solinski. Each is a property owner subject to taxation by taxing units in Denton County, Texas.

Respondents are Don Spencer, in his official capacity as Chief Appraiser of the Denton Central Appraisal District, and the Denton Central Appraisal District.

Rule 29.6 Corporate Disclosure Statement

Petitioner Mavex Shops of Flower Mound, LP is a Texas limited partnership. It has no parent corporation, and no publicly held corporation owns 10% or more of its limited partnership interests. The remaining petitioners are individuals.

Statement of Related Proceedings

The proceeding directly under review is Vexler v. Spencer, No. 25-0615, in the Supreme Court of Texas (petition for review denied Oct. 24, 2025; rehearing denied May 8, 2026). The decision under review is the opinion of the Texas Second Court of Appeals in Vexler v. Spencer, No. 02-24-00305-CV (May 1, 2025) (App. 3a).

Petitioner Mitch Vexler has further filed and or is continuing to file contemporaneously with this petition, a Second Amendment to a Criminal Complaint with the Federal Bureau of Investigation, the Department of Justice, the Securities and Exchange Commission, the Department of Homeland Security, the Office of the Director of National Intelligence, and the Internal Revenue Service, documenting the admitted DCAD valuation manipulations and connecting them, through forensic analysis by independent researchers, to alleged irregularities in Texas voter-database systems and in the cast vote records of multiple states, including Denton Co. TX and Bexar Co. TX.. That filing is referenced here only for the purpose of informing the Court of the federal-investigative context in which this Court's review is sought; it forms no part of the legal questions presented for decision.

TABLE OF CONTENTS

TABLE OF AUTHORITIES

Cases

Vexler v. Spencer, 2025 WL 1271691 (Tex. App.—Fort Worth May 1, 2025)

Webster v. Doe, 486 U.S. 592 (1988)

Constitutional Provisions

U.S. Const. art. IV, § 4

U.S. Const. amend. I

U.S. Const. amend. V

U.S. Const. amend. XIV, § 1

U.S. Const. amend. XVI

Tex. Const. art. I, § 17

Tex. Const. art. VIII, § 1

Statutes

28 U.S.C. § 1257(a)

28 U.S.C. § 2101(e)

42 U.S.C. § 1983

Tex. Tax Code §§ 23.01, 41.41, 42.09

Other Authorities

Andrew Paquette, Statistical and Forensic Anomalies in Texas Voter Registration Databases, Journal of Information Warfare (2023; 2025a; 2025b)

Edward Solomon, Lockstep Parallel Motion in Certified Cast Vote Records: Statistical Analysis and the Precinct-Preserved Shuffle Test

Roger Fuller, Operational Analysis of Sequence-Dependent Anomalies in Election Tabulation Data

Bolton & Hand, Statistical Fraud Detection: A Review, 17 Statistical Science 235 (2002)

PETITION FOR A WRIT OF CERTIORARI

Petitioners respectfully petition for a writ of certiorari to review the judgment of the Supreme Court of Texas denying review and rehearing of the decision of the Texas Second Court of Appeals affirming the dismissal of their constitutional and ultra vires claims on jurisdictional grounds.

Opinions Below

The order of the Supreme Court of Texas denying the petition for review (Oct. 24, 2025) is unreported (App. 1a). The order denying rehearing (May 8, 2026) is unreported (App. 2a). The opinion of the Texas Second Court of Appeals is unreported, available at 2025 WL 1271691, and reproduced at App. 3a. The orders of the 481st Judicial District Court of Denton County granting Respondents' pleas to the jurisdiction are reproduced at App. 30a.

Jurisdiction

The Supreme Court of Texas denied the petition for review on October 24, 2025, and denied a timely petition for rehearing on May 8, 2026. This Court has jurisdiction under 28 U.S.C. § 1257(a). The federal questions presented were timely raised and necessarily decided below. Petitioners further submit that the circumstances described herein justify expedited consideration under 28 U.S.C. § 2101(e) as a "case of such imperative public importance as to justify deviation from normal appellate practice and to require immediate determination in this Court."

Constitutional and Statutory Provisions Involved

Article IV, Section 4 of the Constitution of the United States provides:

> The United States shall guarantee to every State in this Union a Republican Form of Government, and shall protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence.

The Fifth and Fourteenth Amendments to the United States Constitution provide, in relevant part, that no person shall be deprived of life, liberty, or property, without due process of law; and that private property shall not be taken for public use without just compensation.

Section 23.01(b) of the Texas Tax Code provides, in relevant part:

> If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice.

Section 42.09(a) of the Texas Tax Code provides, in relevant part:

> Procedures prescribed by this title for adjudication of the grounds of protest authorized by this title are exclusive, and a property owner may not raise any of those grounds […] as a basis of a claim for relief in a suit by the property owner to arrest or prevent the tax collection process or to obtain a refund of taxes paid.

STATEMENT OF THE CASE

A. Statutory framework.

The Texas Constitution requires that "[t]axation shall be equal and uniform." Tex. Const. art. VIII, § 1(a). The Texas Legislature has commanded that "[t]he market value of property shall be determined by the application of generally accepted appraisal methods and techniques," Tex. Tax Code § 23.01(b), and that mass-appraisal standards "must comply with the Uniform Standards of Professional Appraisal Practice." Id. (emphasis added). USPAP is a published professional rulebook governing how mass appraisals are constructed, calibrated, tested, and documented. Compliance is not discretionary; it is the statutory floor on which the legitimacy of every Texas property-tax assessment rests.

B. The admitted USPAP violations and falsification of the certified tax roll.

The Denton Central Appraisal District ("DCAD") appraises more than 455,000 properties with an aggregate market value exceeding $247 billion, serving 111 taxing units that depend on its valuations to set rates and issue bonds. App. 4a.

At a DCAD Board of Directors meeting on October 12, 2023, Chief Appraiser Don Spencer — the named individual respondent here — stated on the record that DCAD does not run its mass-appraisal valuation process inside its computer-assisted mass appraisal ("CAMA") software. Spencer described that DCAD must "pull data out of the system, manipulate the data, and then put it back into the system," with approximately 60,000 properties valued or revalued by a single employee using a spreadsheet outside the controlling software. C.R. 137. According to the public meeting record, DCAD officials further described having shared these "workarounds" with other appraisal districts in Texas — making the practice not local to Denton County but distributed.

On August 31, 2021, before the Denton County Commissioners Court, then-Mayor Mark Vargas of Lakewood Village, who holds a PhD in accounting from the Wharton School, presented evidence that DCAD had falsified its certification of the tax roll to the Texas Comptroller's Office — specifically, by moving between 8,000 and 10,000 unresolved properties to "resolved" status long enough to satisfy the July 25 certification deadline, then re-designating those same properties as unresolved after certification. C.R. 133–134. That account was corroborated in writing in

December 2021 by Beverly Henley, then-Chair of the Denton County Appraisal Review Board, in a letter to the Texas Department of Licensing and Regulation alleging knowing and intentional fraud in the certification process. C.R. 134.

On the present procedural posture — a plea to the jurisdiction directed only at the pleadings — the lower courts were required to accept those allegations as true.

C. The downstream consequences for municipal-bond financing.

Property valuations are not merely the basis on which annual tax bills are computed. They are also the principal input into the calculation of the bonded-debt capacity of school districts, municipalities, and other taxing units across Texas. When property values are systematically inflated, the corresponding tax base is inflated; when the tax base is inflated, the volume of bonds that taxing units may lawfully issue is inflated; and when bonds are issued against an inflated base, the offering documents on which investors rely — and which trigger the disclosure requirements of the federal securities laws — contain material misrepresentations.

Petitioners do not seek to litigate the federal securities consequences of those misrepresentations in this petition. They mention them here only to identify the scale of the problem the lower courts declined to engage. The aggregate outstanding indebtedness of Texas school districts alone is reported in the public record to exceed $200 billion; nationwide, outstanding school-district bond obligations exceed $5 trillion. The admitted DCAD valuation manipulations, if treated as representative of methods being used by other appraisal districts that DCAD officials admitted having advised, implicate a federal interest in the integrity of municipal-bond markets that this Court has long recognized.

D. The connection to election-integrity concerns under Article IV.

Petitioner Mitch Vexler has filed, in connection with his Second Amendment to a Criminal Complaint with federal investigative agencies, a 403-page evidentiary package documenting independent forensic analyses by three named researchers — Dr. Andrew Paquette, Edward Solomon, and Roger Fuller — of irregularities in voter-database and cast-vote-record data drawn from Texas (Bexar and Harris counties) and several other States. Those analyses are referenced here only for their bearing on the third question presented; they are not asserted as established fact, and Petitioners do not ask this Court to adjudicate them. The point is more limited: that the public

record before this Court is sufficient to permit consideration of whether the systematic refusal of Texas state courts to engage admitted constitutional violations — in a context that may have downstream effects on the integrity of the electoral and fiscal systems by which Republican Government is administered — implicates the Guarantee Clause.

Specifically: Dr. Paquette is a researcher with peer-reviewed publications in the Journal of Information Warfare (2023, 2025a, 2025b). His analysis of Bexar County, Texas poll-book data from February 2026 identifies ten simultaneous forensic anomalies (commonly referenced as the "Weston Algorithm" signature) including 4,110 synthetic voter entries with fractional State IDs, mathematically perfect uniform intervals between those IDs consistent with compiled-code generation, the alphabetical concentration of 99.5% of inserted records among A/B/C surnames (a configuration whose random probability he calculates at less than 10^{-300}), and placement of synthetic IDs inside a 777.7-million-ID "dead zone" in the State voter database. The source file containing those anomalies was, on Petitioner's information, replaced after the anomalies were identified; both files have been preserved.

Edward Solomon's analysis of certified Cast Vote Records applies the Precinct-Preserved Shuffle Test ("PPST") — a methodology that preserves geographic and demographic structure while randomizing ballot sequence — and reports that the "Lockstep Parallel Motion" pattern observed in unshuffled CVRs from Clark County, Nevada (2024) and from multiple ballot measures in Colorado disappears entirely after shuffling, indicating sequence dependence inconsistent with natural voter behavior. Roger Fuller's contribution provides operational analysis and the programming framework permitting forensic audit of CVR data.

Again — Petitioners do not ask this Court to find these analyses correct. They identify them here to demonstrate that the questions presented arise on a record sufficient to make federal review consequential, not merely academic. The complete forensic record is included in the Second Amendment to the Criminal Complaint referenced in the Statement of Related Proceedings, and is or has been filed with the Federal Bureau of Investigation, the Department of Justice, the Securities and Exchange Commission, the Department of Homeland Security, the Office of the Director of National Intelligence, and the Internal Revenue Service.

E. Procedural history.

Petitioners filed suit in the 481st Judicial District Court of Denton County. Their Live Pleading sought (i) prospective injunctive relief directing the Chief Appraiser to comply with Section 23.01(b)'s USPAP mandate; (ii) declaratory relief addressed both to past ultra vires acts and to the constitutional validity of Section 23.01(b)'s incorporation of USPAP; (iii) a refund of taxes paid pursuant to allegedly unlawful assessments; and (iv) takings damages.

Respondents filed pleas to the jurisdiction. The trial court granted the pleas without addressing the merits of any constitutional claim. The Second Court of Appeals affirmed. App. 3a–29a. The Texas Supreme Court denied the petition for review on October 24, 2025, App. 1a, and denied rehearing on May 8, 2026, App. 2a. Neither order contained any reasoning.

REASONS FOR GRANTING THE PETITION

Five features of this case combine to warrant review. First, the question whether a State may close its courthouse doors to federal constitutional and ultra vires challenges by the device of an "exclusive remedy" provision is one of recurring national importance. Second, the Texas decision below conflicts with this Court's settled holdings that prospective relief against state officials acting outside statutory authority is not barred by sovereign immunity. Third, the case arrives in an ideal vehicle posture. Fourth, the state court of last resort's refusal to engage admitted constitutional claims raises an independent due-process concern. Fifth — and uniquely — the case sits at the intersection of property-tax administration, municipal-bond market integrity, and electoral integrity in a manner that implicates the Guarantee Clause of Article IV, Section 4.

I. The Question Presented Has Recurring National Importance.

Property taxation is the principal funding mechanism for local government across the United States. Every State — with limited exceptions — administers the tax through some form of mass-appraisal regime, channeled through some form of administrative-review process, and protected, to varying degrees, by some form of statutory "exclusive remedy" provision. The Texas regime at issue here is, in its essential architecture, materially indistinguishable from the regimes in California, Florida, Illinois, New York, Michigan, Pennsylvania, Ohio, Georgia, and Massachusetts, among many others.

The decision below reads the Texas "exclusive remedy" provision to bar not only ordinary disputes about how a particular property was valued, but also categorical challenges to whether an appraisal district may lawfully use methods that conflict with the State's own statutory mandate. By treating the ARB process as the exclusive forum for vindicating every grievance — even claims the ARB has no power to redress — the decision forces property owners into a process that, by design, cannot grant the prospective relief that federal law commands.

The 455,000 properties valued by DCAD are a small fraction of the millions of parcels valued each year under regimes structured like the Texas regime. The total assessed property tax base of the United States exceeds $20 trillion. The collateral effects of property-tax appraisals on bonding capacity are systemic: inflated valuations support inflated tax levies, inflated bond

issuances, and a corresponding constriction of the property owner's rights under the Takings and Due Process Clauses.

When this Court last considered a structurally similar question — in Knick v. Township of Scott, 588 U.S. 180 (2019) — it overruled the requirement that property owners exhaust state remedies before bringing a federal takings claim. Knick rejected the notion that procedural devices in state law can be used to bottle up federal constitutional rights. The decision below is, in substance, the Knick problem in a different procedural posture. Tyler v. Hennepin County, 598 U.S. 631 (2023), reinforces the point: a State may design whatever administrative-review system it likes, but it may not use that system as a vehicle for extinguishing federal constitutional rights, and it may not channel federal claims into a forum that cannot adjudicate them.

II. The Decision Below Conflicts with This Court's Precedents.

Since Ex parte Young, 209 U.S. 123 (1908), it has been a fixed principle of federal law that prospective relief may be sought against a state officer who is acting in violation of federal law or in excess of his statutory authority. The Texas Supreme Court itself has acknowledged the principle: governmental immunity "does not bar a suit against a government officer for acting outside his authority — i.e., an ultra vires suit." Houston Belt & Terminal Ry. Co. v. City of Houston, 487 S.W.3d 154, 161 (Tex. 2016). Last term, in Hensley v. State Commission on Judicial Conduct, 692 S.W.3d 184 (Tex. 2024), the same court held that a statutory "exclusive remedy" provision cannot bar an ultra vires claim where the designated tribunal lacks authority to grant the relief the plaintiff seeks. Id. at 194.

The decision below cannot be reconciled with Houston Belt, Hensley, or this Court's decision in Ex parte Young. Petitioners pleaded that Chief Appraiser Spencer is admittedly performing a ministerial function — USPAP-compliant mass appraisal under Section 23.01(b) — in a manner that does not comply with USPAP. They sought a prospective injunction directing him to comply with the statute going forward. The ARB designated as the "exclusive" forum by Section 42.09 has no authority to issue such an injunction.

Under this Court's precedents, the analysis ends there. Federal claims for prospective relief against ongoing statutory violations are not subject to state-imposed exhaustion in a forum that cannot redress them. See Patchak v. Zinke, 583 U.S. 244, 253–55 (2018); Webster v. Doe, 486 U.S. 592, 603 (1988).

III. This Case Is an Ideal Vehicle.

The case is procedurally clean. The dispositive rulings below were made on pleas to the jurisdiction directed at the pleadings; every factual allegation Petitioners advanced was taken as true. There is no factual record to develop. The questions are pure questions of law.

The case is also factually clean. The admissions on which Petitioners rely — the on-record statements by the Chief Appraiser describing the manipulation of approximately 60,000 property records outside the CAMA software, and the contemporaneous accounts of the falsification of the certified tax roll — are matters of public record. They were neither denied nor contested in the courts below.

Finally, the case implicates concrete property interests on which this Court has been increasingly active. From Knick to Tyler to Cedar Point Nursery v. Hassid, 594 U.S. 139 (2021), this Court's recent property-rights jurisprudence has consistently emphasized that procedural devices in state law cannot be permitted to extinguish such interests.

IV. The Refusal to Engage Admitted Constitutional Claims Independently Warrants Review.

The Texas Supreme Court was twice presented with this case, twice declined to engage the federal claims, and twice declined to write — in circumstances where the lower courts had themselves accepted, for purposes of the pleas to the jurisdiction, that the Chief Appraiser is performing his statutorily required function in a manner that does not comply with the statute. As the Fifth Circuit observed in Council of Federated Organizations v. Mize, 339 F.2d 898 (5th Cir. 1964), "[t]he right of a litigant to be heard is one of the fundamental rights of due process of law." Id. at 905.

Petitioners do not contend that a state court of last resort must write in every case in which review is denied. They contend that when admitted constitutional violations are repeatedly presented and repeatedly turned aside without engagement, the absence of engagement is itself a fact this Court is uniquely positioned to address.

V. The Systemic Dimensions — Property Tax, Bond Markets, Election Integrity, and the Guarantee Clause.

The third question presented asks this Court to consider whether the systematic refusal of state courts to adjudicate admitted constitutional violations in the administration of property

taxation — a refusal that has fiscal consequences for the integrity of municipal-bond markets and structural consequences for the administration of the offices charged with overseeing both the tax system and the electoral system — implicates the Guarantee Clause of Article IV, Section 4.

The Guarantee Clause has historically been treated as raising non-justiciable political questions. Luther v. Borden, 48 U.S. (7 How.) 1 (1849). But this Court's more recent decisions have softened the categorical posture. In New York v. United States, 505 U.S. 144, 184–85 (1992), the Court "express[ed] no view as to the justiciability of [a Guarantee Clause] challenge," acknowledging "that perhaps not all claims under the Guarantee Clause present nonjusticiable political questions." In Rucho v. Common Cause, 588 U.S. 684 (2019), the Court reaffirmed that justiciability turns on the existence of "judicially manageable standards" under Baker v. Carr, 369 U.S. 186 (1962).

Petitioners do not ask this Court to embark on a broad reformulation of Guarantee Clause justiciability in this petition. They ask only that the Court consider the third question on the more modest ground that, in a case where: (i) admitted constitutional violations in the administration of taxation are presented to a state court of last resort and rejected without engagement; (ii) the resulting fiscal architecture supports municipal-bond issuance in markets governed by federal securities laws; and (iii) independent researchers have placed before federal investigative authorities forensic analyses pointing to broader irregularities in the electoral systems by which the offices administering both regimes are filled — there exist judicially manageable standards for asking whether the State has, in operation, departed from the Republican Form of Government that the United States is bound to guarantee.

The independent forensic record described in Part D of the Statement of the Case is referenced here only for the purpose of demonstrating that the third question presented does not arise in a vacuum. Dr. Andrew Paquette's peer-reviewed identification of base-8 modular patterns spanning fifty years of voter-ID assignments across multiple State databases, his ten-point "Weston Algorithm" signature in Bexar County poll-book data, Edward Solomon's Precinct-Preserved Shuffle Test results in multiple jurisdictions, and Roger Fuller's operational analysis are matters submitted contemporaneously to the federal investigative agencies with jurisdiction to develop them further. Petitioners do not ask this Court to adjudicate those analyses; they ask the

Court to recognize that the questions presented arise on a record that has consequences far beyond a single Texas property-tax case.

More fundamentally, the Guarantee Clause was framed to protect the People's capacity to govern themselves through representative institutions that are responsive to law. When state courts of last resort decline to engage admitted constitutional violations — violations that, by their nature, affect the fiscal authority of the very institutions through which Republican Government is administered — the federal interest in the Clause's guarantee is engaged at its core. The People retain, through the federal Constitution they ratified, a structural protection against a state government that has, in operation, ceased to be answerable to its own constitutional commitments.

This Court need not decide the full reach of that protection to grant review here. It need only recognize that the questions presented are not the ordinary species of property-tax dispute, and that the record permits the kind of considered engagement that the state court below declined to provide.

CONCLUSION

The petition for a writ of certiorari should be granted. Given the federal-investigative posture and the ongoing nature of the alleged statutory violations. Petitioners further submit that the case is one of "such imperative public importance" as to justify expedited consideration under 28 U.S.C. § 2101(e). In the alternative, the Court may grant, vacate, and remand the decision below for reconsideration in light of Knick, Tyler, Hensley, and the line of cases holding that state procedural devices may not be used to foreclose federal constitutional and ultra vires claims for prospective relief.

Respectfully submitted,

_____

[R&M]
N&S

Counsel for Petitioners

Dated: _____, 2026

Respectfully submitted,

M.

Mitchell Vexler, President G.P.
Mavex Shops of Flower Mound
1913 Justin Road
Suite 117
Flower Mound, TX.
75028
214-725-9013
mitch@mockingbirdprop.com
www.mockingbirdproperties.com/dcad

[End of letter.]