

PETITION REQUESTING JUDICIAL ACTION ON PROPERTY TAX APPRAISAL & AD VALOREM TAXATION

We, the undersigned, together with the signatories to the multiple counterparts of this petition request the Judiciary to force DCAD, its Board of Directors, and all the co-conspirators, who are in violation of multiple State and Federal laws, to adhere to the laws for property tax appraisal and ad valorem taxation, and or, in the alternative, be prosecuted and held to the declarations sought in case # 23-9526-481.

The following parties and or persons (co-conspirators) have been identified as key contributors and participants in violating law and appraisal standards in property tax appraisal and ad valorem taxation process and must be named and included in this petition request: DCAD staff appraisers; Chief Appraiser Don Spencer; X-Chief Appraiser Hope McClure; Deputy Chief Appraiser Chris Littrell; Deputy Chief Appraiser Jeanne Ashlock; DCAD Board of Director Members: Roy Atwood, Charles Stafford, Ann Pomykal, David Terre, Alex Buck, Michelle French (French as Board Member & County Tax Assessor Collector); Judge Eads; Texas State Comptroller Glenn Hegar; DCAD's attorney Braden Metcalf. All have violated multiple State & Federal laws including, but not limited to:

Texas Property Tax Code, 23.01(b) - failed basic directives for appraising value, including that it must comply w/ USPAP

1. market value of property shall be determined by application of generally accepted appraisal methods & techniques
2. if appraisal district determines appraised value of property using mass appraisal standards, the mass appraisal standards must comply with USPAP (USPAP Professional Standards, Standards 1 & 2, & Standards 5 & 6)
3. same or similar appraisal methods & techniques shall be used in appraising the same or similar kinds of property
4. however, each property shall be appraised based on the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of property shall be taken into account in determining the property's market value.

USPAP Standards 1, 2, 5, 6 & USPAP Professional Standards, required by Property Tax Code – have been violated (see below)

Texas Property Tax Code, 23.01(e) – violated every time the chief appraiser (CAD) issues a notice of appraisal with a higher value than the prior years' protest/appeal reduced value, when there is no "clear & convincing" evidence to support value increase or when there is no evidence of change to property that would result in a value increase.

Texas Property Tax Code, 23.012, Income Method of Appraisal – violate when ignore income property's TRUE/ACTUAL \$\$ performance data, and or insert fake data.

Texas Property Tax Code, 23.01(f) - have not used TRUE like-kind properties (comparables) to render equitable value.

Texas Property Tax Code, 23.013 - have not used TRUE like-kind properties when using sales data to render value.

Texas Property Tax Code, 42.26, remedy for unequal appraisal – property value must be within 10% of median value of comparables.

Texas Property Tax Code, 26.01 – broken when property tax roll & values were falsely certified in 2021.

Texas Constitution, Article 8, Section 1(a) – broken when property taxation (valuation) has not been equal & uniform as required.

Texas Constitution, Article 8, Section 20 – broken when properties have been valued for ad valorem purposes at a value higher than their "fair cash market value" by DCAD.

Texas Property Tax Code, Section 5.01 – broken by State not taking responsibility for appraisal district(s) who failed to follow law in property tax appraisal process.

Texas Property Tax Code, Section 5.04 - neither state nor TDLR has taken responsibility for failed training or failed application of professional & legal standards.

TDLR, Texas Administrative Code, Chapter 94, Regulations for Property Tax Professionals - TDLR has not properly investigated or disciplined certified & licensed property tax professionals who have violated the TDLR property tax professional rules of conduct and professional ethics, that also requires adherence to law. TDLR has claimed to not have jurisdiction to resolve issues with their licensed & certified professionals.

TALCB, Texas Appraiser Licensing & Certification Act, Chapter 153 - TALCB claims no jurisdiction & has not held certified licensed appraisers responsible for violating USPAP.

Yet, Section 153.8 says license holders are bound by USPAP and Section 153.15 says appraisals must be performed in accordance with USPAP Standards 1, 2, 5 & 6.

Oath of Profession – licensed professional individuals violated oath when they broke their code of ethics and or State & Federal law(s)

Oath of Office – violated by not following law(s); individuals have failed in their duties, violated their oath, including Chief Appraiser, Deputy Chief Appraisers, Board Members, ARB Panel Members, Tax Assessor Collector, County Officials, Attorney General, and many other government officials (various levels of county, city, state) etc.

Texas Penal Code 37.03, by committing aggravated perjury by making material false statements during an official proceeding.

Texas Penal Code 37.11, by defaulting in duties as an elected or appointed public official, one is impersonating a public official, which is a 3rd degree felony.

Texas Penal Code 7.01, when assisted with, or failed to report, criminal activity; held liable for failure to report, accessory after the fact, harboring a fugitive, aiding/abetting

Texas & U.S. Administrative Procedures Act, State of Texas violates, as has failed to “adopt by reference” USPAP.

Title 42 U.S. Code Sec. 1986, Knowledge of Wrongful Act & Power to Prevent, person having knowledge of wrongful act & power to prevent is liable to injured party.

Title 42 U.S. Code Sec. 1985(2), Obstructing Justice; Intimidating Party, Witness or Juror, DCAD violates when obstruct or intimidate property owners & ARB in protest hearings.

Title 18, U.S. Code Sec. 1621, Perjury, prosecutes perjuries committed to legislative, administrative, or judicial bodies.

Title 18 U.S. Code Sec. 1512(c)(1) & (2), Corruptly Alter, Destroy, Conceal -or- Obstruct, Influence, Impede, law broken by every person who corruptly alters, destroys, or conceals record with intent to impair object’s integrity or by person who obstructs, influences, or impedes in any official proceeding; subject to fine, imprisonment, or both.

U.S. Constitution 1st, 5th, 14th, 16th Amendments broken & violated:

1st – property owners have been denied right to petition government for grievances.

5th – real estate taxpayers have been denied due process of law & not compensated for private property taken for public use.

14th – Texas deprived people of property, without due process of law, & provided unequal & un-uniform protection of laws.

16th – Property taxes are assessed as tax on unrealized gain; federal law provides for tax on income, not unrealized gain.

Appraisal District Board of Director’s Primary Duty & Responsibility, violated by not holding Chief Appraiser accountable & responsible:

- Primary Duty to appoint Chief Appraiser, the chief administrator of Appraisal District
- Chief Appraiser serves at pleasure of the Board
- Board is responsible for Chief Appraiser’s performance of Appraisal Duties

Co-Conspirator - Person or organization that is engaged in a conspiracy with another, or others; an associate, collaborator, accomplice, supporter, etc.

Violations of USPAP’s Professional Appraisal Practice Rules by Individual Appraisers & DCAD itself:

Records Keeping Rule: Did not retain/archive analysis and data documents utilized while working value

Ethics General Rule: Have not promoted & preserved public trust inherent in appraisal practice.

Ethics Rule of Conduct: Have willfully & knowingly violating Record Keeping Rule.

Have not performed assignments with impartial, objective, & independence or without accommodation of personal interests.

Rule of Management: Have individual appraisers (& DCAD) received, & not disclosed, a fee, commission of thing of value awarded in connection with appraisal...?

Have performed an assignment & issued Notices of Appraisal where the opinion of value was based on a predetermined result.

Rule of Confidentiality: Have not acted in good faith with regard to legitimate interests of the client(s) (taxpayers & tax jurisdictions) in use of confidential information and in communication of assignment results.

Did not take reasonable steps to safeguard access to confidential information and assignment (appraisal) results that was in electronic form.

Competency Rule: Do not possess knowledge & experience to complete appraisal competently or are willfully not using proper appraisal knowledge & skills

Have not recognized or complied with laws & regulations that apply to appraisal practice.

Scope of Work Rule: Have not demonstrated that scope of work is sufficient to produce credible result (value).

Have used improper research, applied improper research & techniques, used improper analysis applied to arrive at opinion or conclusion (value).

Violations of USPAP, Standard Rules 1 & 2 (Real Property Appraisal: Development & Reporting)

1. **Standards Rule 1-1, General Development Requirements, violated:**
 - Fail to employ methods or techniques to produce credible appraisals
 - Committed substantial errors that significantly affect appraisals
 - Rendered appraisal in a negligent manner, affecting results of values across Denton County
2. **Standards Rule 1-2, Problem Identification, subsections e & h, violated:**
 - Did not identify characteristics of property that are relevant to type & definition of value
 - Failed to use reliable information when available (even when in physical possession of it)
 - Did not determine scope of work to produce credible assignment results
3. **Standards Rule 1-4, Approaches to Value, violated:**
 - Have not analyzed/utilized actual data provided year after year to produce a credible assignment result (appraisal) on Income Approach for comm. property valuations
 - Have not consistently used comparable properties for sales comparison approach or the equity (equal & uniform) approach
4. **Standards Rule 1-6, Reconciliation, Subsection a violated:**
 - Have not used all the “quality” data (all the actual data) in analysis or valuation approaches
 - Have not reviewed or tested proposed values & data to verify accuracy for values on Notices of Appraisal
5. **Standards Rule 2-1, General Reporting Requirements, Subsections a & c violated:**
 - Failed by misleading taxpayers on Notices of Appraisal (evidenced by volume of protests & appeals)
 - Claimed extraordinary assumptions for most, or all, taxpayers, by issuing high values on Notices of Appraisal without proper comparable (uniform & equal) evidence, or proper support of increased value due to higher/enhanced “economic characteristics.” **(SPECIFIC VIOLATION, sec 23.01(e) of Property Tax Code)**
6. **Standards Rule 2-2, Content of Real Property Appraisal Report, violated:**
 - Violated content rule by misleading taxpayers with the value issued on the Notice of Appraisal.
7. **Standards Rule 2-3, Certification, violated:**
 - Provided values based on inaccurate analysis, manipulation & bias; completed appraisals contingent on predetermined results
 - Failed to conform with USPAP throughout appraisal process, resulting in the issuance of inflated values on Appraisal Notices
8. **Standards Rule 2-4, Oral Appraisal Report, violated:**
 - DCAD is in violation of USPAP rules with Notice of Appraisal issued and reports provided in protest hearing, making their verbal testimony of value with the taxpayer, the ARB panel members, or any other informal communication also a violation.

Violations of USPAP Mass Appraisal Standards (USPAP Standards 5 & 6)

1. **Violated** Records Keeping Rule when conducting mass appraisal.
2. **Violated** Ethics Rule by violating Records Keeping Rule.
3. **Violated** Rule 5-1(a) by **not correctly employing recognized techniques to produce a credible mass appraisal.**
4. **Violated** Rule 5-1(b) by **committing substantial errors of omission and commission** that significantly affected mass appraisal conducted by DCAD.
5. **Violated** Rule 5-1(c) by **rendering mass appraisal in careless or negligent manner.**
6. **Violated** Rule 5-2 (e)(iii) by **failing to consider location & economic characteristics** when conducting mass appraisal.
7. **Violated** Rule 5-2 (k) by **failing to determine scope of work to produce credible assignment results** (values).
8. **Violated** Rule 5-4(b) by **failing to develop mathematical models that w/ reasonable certainty**, represent relationship between property value and supply and demand factors as represented by quantitative & qualitative approaches to value for mass appraisal.
9. **Violated** Rule 5-4(b) by **failing to employ recognized techniques for specifying property valuation models used.**
10. **Violated** Rule 5-4(c) by **failing to employ recognized techniques for calibrating the mass appraisal models used.**
11. **Violated** Rule 5-7(a) by **failing to reconcile the quality and quantity of data available** and analyze within the approaches used and the applicability and relevance of the

approaches, methods & techniques used in mass appraisal.

12. Violated Rule 5-7(b) by **failing to use or implement appraisal testing procedures and techniques** to ensure that standards of accuracy are maintained for mass appraisal.

13. Violated Rule 6 by **reporting the results of DCAD mass appraisal in a manner that is misleading.**

TDLR Violations (Texas Admin. Code, Title 16 - Economic Reg., Part 4 - Texas Dept of Licensing & Reg., Chap. 94 – Property Tax Professionals)

94.70 – responsibilities of a registrant – general

Registrants cannot violate any provision. **(FAILED)**

Registrants must not violate property tax professional code of ethics. **(FAILED)**

Registrants must not engage in practices that constitute improper influence, conflict of interest, unfair treatment, discrimination, abuse of power or misuse of titles. **(FAILED)**

94.71 – responsibilities of a registrant – equal & fair treatment

Registrants must apply equally & fairly any appraisal or assessment according to USPAP & generally accepted appraisal or assessment practices applicable. **(FAILED)**

Registrant must not knowingly testify falsely or withhold any information, or influence someone to do so, in any investigation or proceeding. **(FAILED)**

Registrant must not knowingly mislead any member of the public who makes reasonable inquiry or request on tax matters. **(FAILED)**

Registrant must not predetermine the value or value range of a property or properties and then manipulate data to arrive to a predetermined conclusion (value). **(FAILED)**

94.72 – responsibilities of a registrant – conflicts of interest

Registrant must disclose to CAD or taxing entity any financial interest in any private business or real property subject to CAD district or taxing entity where employed **(FAILED)**

Registrant must not use any agency resources for personal benefit. **(FAILED)**

94.100 – code of ethics **(This is the section of regulations that TDLR Senior Investigator said TDLR may not have authority to enforce.)**

Registrant must be guided by principal that property taxation should be fair & uniform, and apply all laws, rules, methods, procedures, in uniform manner **(FAILED)**

Registrant must not accept or solicit any gift, favor or service that might reasonably tend to influence registrant in the discharge of official duties. **(FAILED)**

Registrant must not engage in an official act that is dishonest, misleading, fraudulent, deceptive, or in violation of law. **(FAILED)**

Registrant must not conduct their professional duties in a manner that could reasonably be expected to create the appearance of impropriety. **(FAILED)**

Every individual, organization, or governmental body that has participated in, collaborated with, or turned a blind eye to these violations is a co-conspirator and should be held accountable under the law. By way of this petition, we request that the Court force adherence to the law or prosecute the violations of the law, as described herein, and to hold up the declarations sought in case # 23-9526-481.

In the alternative to the above, "a reviewing court shall “hold unlawful and set aside agency action, findings, and conclusions found to be ... arbitrary, capricious, an abuse of discretion, or otherwise not in accordance with law.” 5 U.S.C. § 706(2)(A)". DCAD being an UNLAWFUL agency that must be enjoined.

We request that the Judiciary (County, State, and or Federal) enjoin DCAD and its co-conspirators.

This petition has been duly and properly executed in multiple original counterparts but together constituting only one instrument. Wherefore, the undersigned (added by hand or by electronic form) respectfully petition and request that this petition be duly and timely verified and considered, and that the requests contained herein be granted in all respects, and as provided by law.

EACH OF THE UNDERSIGNED CERTIFIES:

1. THAT HE/SHE IS A PROPERTY OWNER or RENTING TENANT IN THE COUNTY OF DENTON, STATE OF TEXAS AND WANTS TO BE INCLUDED IN THIS PETITION REQUESTING JUDICIAL ACTION ON PROPERTY TAX APPRAISAL & AD VALOREM TAXATION

OR

2. THAT HE/SHE IS A PROPERTY OWNER or RENTING TENANT WHO IS EXPERIENCEING SIMILAR ISSUES WITHIN THEIR COMMUNITY SOMEWHERE ELSE IN THE UNITED STATES OR CANADA AND ALSO WISHES TO BE INCLUDED IN THIS PETITION REQUESTING JUDICIAL ACTION ON PROPERTY TAX APPRAISAL & AD VALOREM TAXATION

DATE	SIGNATURE	PRINTED NAME	PROPERTY ADDRESS	CITY/TOWN	EMAIL ADDRESS **

(signature pages added as needed)

**** Note: Other than for the benefit of the Court, the signature list and email addresses will not be made public. However, by providing email address, you authorize Mavex Shops of Flower Mound LP or Mockingbird Properties to email info & updates on the case.**

Signatures collected may be delivered to: Mockingbird Properties, 1913 Justin Rd, Suite 117, Flower Mound, TX 75028,
or may be scanned to pdf and emailed to lrobbins@mockingbirdprop.com. THANK YOU.