PATTERN AND PRACTICE TO DEFRAUD

Executive Summary of Volumes I and II

Prepared as a presentation companion and website orientation guide

By Mitchell Vexler, July 30, 2026

Purpose

Volumes I and II are designed to explain a repeatable governmental failure pattern: large-scale values are generated and certified, converted into taxes and public-debt capacity, enforced against property owners, and then defended through administrative procedures that may not be capable of adjudicating the underlying constitutional or fraud claim. The reports are not final judicial findings. They organize evidence, allegations, official sources, comparative examples, and proof gaps so attorneys, public officials, citizens, and investigators can evaluate the full record in a disciplined way.

Website use

The summary and slides are intended to direct the audience to the full PDFs as linked below. The presentation should be treated as an entry point. The full reports, source register, exhibit index, and linked discovery materials remain the evidentiary foundation.

Volume I	Volume II
The Constitutional Crisis of Non-Adjudication	Who Watches the Watcher?

1. Volume I: The Constitutional Crisis of Non-Adjudication (link)

Volume I identifies the recurring architecture across appraisal, taxation, public finance, enforcement, and review systems. Its central point is that the constitutional problem is not limited to whether a single tax value is too high. The deeper question is whether a property owner can reach a tribunal with authority, competence, evidence access, and remedial power to decide whether the method itself was lawful.

- It separates evidence from advocacy by ranking official audits, commissioned reviews, pleadings, policy materials, journalism, and sponsor-reported communications according to what each can and cannot prove.
- It identifies recurring failure modes: unsupported outcomes, manual workarounds, fragmented systems, incomplete procedures, weak data validation, certification without reliable resolution, constrained review bodies, unequal burdens, opaque bond structures, conflicts, and enforcement before adjudication.
- It compares evidence across jurisdictions, including Missouri due-process findings, Texas appraisal-district technology and governance issues, Tennessee school-district control

failures, California and Texas bond-finance materials, Illinois burden-shifting data, and other warning indicators.

- It frames the appraisal-to-bond nexus as a proof chain requiring transaction-level evidence: valuation inputs, certified tax base, bond sizing, official statements, disclosure controls, debt service, and property-owner impact.
- It identifies the constitutional danger of non-adjudication: a formal remedy may exist on paper while the actual claim remains unreviewed because the designated forum lacks authority to decide it.

Volume I in one sentence: when valuation systems, tax enforcement, public finance, and administrative exclusivity converge, a property owner may be forced to fight a number while the legality of the system producing the number never reaches meaningful adjudication.

2. Volume II: Who Watches the Watcher?

Volume II examines the institutional layer that can make non-adjudication appear legitimate. It focuses on the Appraisal Review Board, Comptroller oversight, political response, and the lack of a clearly independent entity responsible for investigating the bodies that are supposed to provide oversight.

- It asks whether the ARB can detect, adjudicate, and remedy the wrong actually alleged—not simply whether the ARB is called independent or whether a hearing occurred.
- It emphasizes the qualification and competency gap: ordinary ARB members may serve honestly and fairly while still lacking appraisal, accounting, forensic, statistical, software, municipal-finance, or constitutional-remedy expertise needed for systemwide claims.
- It examines structural dependence: appointment, budget, staff support, hearing logistics, information flow, and counsel can create an appearance-of-independence problem when the appraisal district itself is implicated.
- It distinguishes what PVS, MAP, training, and financial audits may establish from what they do not automatically prove—such as parcel-level legality, spreadsheet reconciliation, native audit trails, false certification, or constitutional adequacy.
- It presents the “watcher chain”: CAD staff, CAD board, ARB, Comptroller/PTAD, taxing units, political offices, and courts—then asks who independently reviews the refusal or inability of each link to act.

Volume II in one sentence: a hearing, audit, or oversight label can become the defense to a constitutional claim even when the institution lacks the power or competence to resolve that claim.

3. The Combined Thesis

Together, the two volumes tell one story. Volume I identifies the repeatable architecture by which values, taxes, debt capacity, and enforcement can move forward without meaningful review of the underlying method. Volume II explains why the formal oversight system may not cure the problem: the apparent safeguard may be too narrow, too dependent, too under-resourced, or too jurisdictionally confined to address the actual alleged wrong.

System Stage	What the public sees	Core question raised by Volumes I–II
Appraisal	Official values and notices	Were values produced by lawful, documented, reproducible methods?
Certification	A certified roll	Were unresolved, changed, or manually adjusted accounts accurately represented?
Taxing units	Budgets, rates, collections, and debt capacity	Did any entity independently verify the assumptions it relied on?
ARB	A hearing and protest decision	Could the board adjudicate the actual systemwide claim and grant the needed remedy?
Comptroller / audits	PVS, MAP, training, reviews, or financial opinions	What did those reviews test, and what did they not test?
Courts	Exclusivity, exhaustion, jurisdiction, or dismissal	Did any tribunal decide the federal claim on the merits?

4. The Method of Proof

The reports deliberately avoid relying on broad accusations alone. They use a traceable-proposition method. Each major proposition is tied to a source type, a legal or professional duty, a fact or allegation, a consequence, and the additional evidence needed to establish liability, intent, conspiracy, causation, or remedy.

- Official sources receive the most weight within their scope, but their scope must be respected.
- Pleadings and complaints identify allegations, witnesses, documents, and investigative leads; they are not treated as adjudicated facts.
- Comparative examples are useful when they reveal repeated failure modes, but they do not prove a single conspiracy unless linked by evidence of actors, notice, communication, agreement, and injury.
- The strongest presentation strategy is to show the audience the chain of evidence, then direct them to the full PDFs and exhibits for verification.

5. What Is Being Built for the Website

The website is being built as a public evidence and education platform. It will allow the audience to move from a plain-language summary to the full PDFs, then to exhibits, linked documents, discovery questions, RFAs, deposition questions, and the Constitutional Fidelity Library.

- Pattern and Practice Volume I: national comparative report on appraisal, taxation, school-district bonds, public finance, and non-adjudication.
- Pattern and Practice Volume II: report on ARB independence, Comptroller oversight, political response, and the watcher-chain gap.
- Federal Complaint and exhibit index: allegations, claims, exhibit numbers, and document links organized for counsel and public review.
- Discovery and examination materials: RFAs, deposition questions, court examination, and exhibit cross-links.
- Constitutional Fidelity Library: the seven-volume constitutional foundation explaining why meaningful adjudication, remedies, institutional accountability, and constitutional fidelity matter.

6. Closing Message

A structured constitutional and evidentiary library is being prepared for publication. It is designed so citizens, lawyers, judges, public officials, and investigators can see the documents for themselves, distinguish allegation from proof, and understand why the availability of meaningful adjudication is the central constitutional issue.

We are not asking the public to accept conclusions without evidence. We are building a record people can inspect: the reports, the exhibits, the complaints, the discovery questions, and the constitutional framework that explains why a right without a remedy is not meaningful constitutional government.