

No. \_\_\_\_\_

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In The  
Supreme Court of the United States

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Ronald Leroy Satterlee, Sui Juris  
Petitioner,

v.

STATE OF MISSOURI et al.

Respondents.

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On Petition for Writ of Certiorari to the  
Court of Appeals of Missouri, Southern District

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◆

**PETITION FOR WRIT OF CERTIORARI**

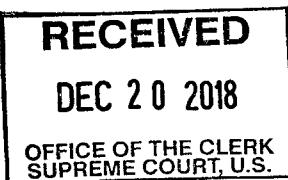
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◆

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Appellant/Petitioner in pro per



## QUESTION PRESENTED FOR REVIEW

1. This petition concerns County of Douglas Missouri Assessors' Assessments for Ad Valorem Tax (Real Property / Real Estate Tax – a 'Uniform' Excise Tax) where with Douglas County Assessor admitting 'Security Instrument[s]' do not exist, has continued annual assessments since purchase in year 1998, absent Demanded evidence of Jurisdiction over Appellant, his property or subject matter regarding Appellants property, a non-waivable defect.

The Question Presented for Review is whether or not this Appellant Has Right To Life, Liberty, Property and Pursuit of Happiness, the Right To Presumption of Innocence, The Right of Contract, and Right To Lawful Presentment of Factual Evidence of Proof of Jurisdiction over Appellant, his Property, and Subject Matter concerning his property, and those stipulated restrictions limiting state and federal government(s) taxing authority, Article 1, section 8, clause 1, Article 1, Section 2, Clause 3 and Article 1, Section 9, Clause 4 of the Constitution for the United States. (fn<sup>10</sup>, p. 29)

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## PARTIES TO THE PROCEEDING

**The petitioner**, Ronald Leroy Satterlee (fn<sup>1</sup>), was the *Complainant* Demanding Proof of Jurisdiction over Complainant, Complainants' Property and Subject Matter concerning Complainants' property from Douglas County Missouri Assessor, *Complainant/Appellant* and *Demander* of Proof of Jurisdiction before Douglas County Missouri Board of Equalization, Missouri State Tax Commission, Douglas County Missouri Circuit Court, and Missouri Court of Appeals and *Complainant / Appellant* before Missouri Supreme Court of Missouri.

**Respondent**, County of Douglas Missouri Assessor - Alicia Miller-Degase – Current Office Holder.

**Respondent**, County of Douglas Missouri Board of Equalization.

**Respondent**, Missouri State Tax Commission:

County of Douglas Circuit Court,

Missouri Court of Appeals Southern District,

State of Missouri Supreme Court



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<sup>1</sup> All from other lands, who, by the terms of your laws and a compliance with their provisions becomes naturalized, are adopted citizens of the United States; all other persons born within the Republic, of parents owing allegiance to no other sovereignty, are natural-born citizens." (2nd Session of the 37th Congress in 1862)  
(<http://memory.loc.gov/ammem/amlaw/lwcglink.html#anchor37> pp 961-1920, type in 1639)

## RULE 29.6 STATEMENTS

**Appellant;**

Ronald Leroy Satterlee is a Private Citizen (fn<sup>1</sup>) and Sole Title Holder of the private Property involved in this Case, thus, there are no corporate disclosures to be made by petitioner pursuant to Supreme Court Rule 29.6.

**Respondents/Missouri Agents/Employees**

Respondents are creatures of and subject to the Laws and Constitution for State of Missouri [under oath] and subject to the Laws and Constitution for the United States [under oath] as are "all executive and judicial officers of the United States and the several States, [who] shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding".

There are no publicly held corporations involved in this proceeding.

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## PETITION FOR WRIT OF CERTIORARI

1. Ronald Leroy Satterlee respectfully petitions for writ of certiorari to review County of Douglas Assessor Assessment for Ad Valorem Tax absent 'Security Instrument' (fn<sup>2</sup>) and absent evidence of Jurisdiction over Appellant, his property and subject matter regarding Complainants property upon demand (fn<sup>3</sup>), demanded in Douglas County Board of Equalization, demanded in Missouri State Tax Commission, demanded in Douglas County Circuit Court, in Court of Appeals Southern District Division One, whereupon Application for Transfer to Supreme Court of Missouri in Missouri Supreme Court, application was denied, without existence of any 'Security Instrument' (fn<sup>4</sup>) all waived Demand for and lack of Proof of jurisdiction.

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- <sup>2</sup> Assessors' response to Missouri Sunshine Law ("610 RSMo") in request for 'Security Instrument' (fn <sup>2</sup>) "My Office does not have a "Security Instrument" as defined in your letter." (L.F. p. 024)
- <sup>3</sup> 610 RSMo to Assessors' Office Demand for Proof of Jurisdiction (L.F. 031 thru 046) dated May 14, 2015 Certified Mail #7009 1680 0000 0537 2307 stating:  
"In accordance with **Chapter 610 of Revised Statutes of Missouri**, and Rights of Due Process of Law, Rights of Liberty, Rights of Property, Rights of Contract of this writer, this writer DEMANDS PROOF OF SUBJECT MATTER JURISDICTION of Douglas County Assessor to Lawfully Assess AND such proof of Douglas County Commissioners to authorize such assessment of the Private Properties stipulated and described in the referenced Letters and "Subject:" above." (There was no response)
- <sup>4</sup> RSMo 443.005. "Security instrument", as that term is used in this chapter, shall mean any mortgage, deed of trust or other real property security instrument securing the payment or satisfaction of any debt or other obligation." *((RSMo))*  
*Revised Statutes of Missouri]*

## OPINIONS BELOW

The State of Missouri Agency, Circuit Court, Appeals Court and Supreme Court findings are reproduced in the appendix to this petition. (Appendix ("App.") 1-35.)

MISSOURI STATE TAX COMMISSION Dismissal of Appeal is reproduced in the appendix to this petition in App. 1-3.

MISSOURI STATE TAX COMMISSION Order Affirming Hearing Officer Decision is reproduced in the appendix to this petition in App. 4-9.

CIRCUIT COURT OF DOUGLAS COUNTY, MISSOURI Judgment is reproduced in the appendix to this petition in APP. 10-13.

CIRCUIT COURT OF DOUGLAS COUNTY, MISSOURI Order is reproduced in the appendix to this petition in APP. 14-15.

MISSOURI COURT OF APPEALS SOUTHERN DISTRICT Division One "Order Affirmed" is reproduced in the appendix to this petition in APP. 16-17.

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RSMo 443.055. 1. (10) "*Security instrument*", a mortgage, deed of trust, or other real property security instrument securing the repayment of any obligation, containing, within the body of the instrument, the provisions described in subsection 2 of this section and containing a provision expressly stating that the instrument is to be governed by this section."

OPINIONS BELOW  
Continued

MISSOURI COURT OF APPEALS SOUTHERN DISTRICT Division One "Statement" is reproduced in the appendix to this petition APP. 18-32.

MISSOURI COURT OF APPEALS SOUTHERN DISTRICT Order is reproduced in the appendix to this petition APP. 33.

Supreme Court of Missouri en banc, SC97303; SD35284, denial of application for transfer is reproduced in the appendix to this petition in APP. 34-35.

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## STATEMENT OF JURISDICTION

On June 29, 2018 Appellant filed "Petition for Rehearing/Directed Verdict or Transfer to Supreme Court of Missouri" to which Missouri Court of Appeals - on July 6, 2018 stated: (APP. 33)

ORDER: 'Now on this 6<sup>th</sup> day of July, 2018, the Court having fully considered appellant's motion for rehearing and application to transfer this cause to the Supreme Court of Missouri, filed on June 29, 2018, does overrule said motion for rehearing and does deny said for application for transfer.'

Supreme Court of Missouri – SC97303 – September 25, 2018 stating: (APP. 34)

"Now at this day, on consideration of the Appellant's application to transfer the above-entitled cause from the Missouri Court of Appeals, Southern District, it is ordered that the said application be, and the same is hereby denied.

This Court has jurisdiction under 28 U.S. Code § 1257 - State courts; certiorari

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## CONSTITUTIONAL – STATUTORY PROVISIONS

1. **E Pluribus Unum** - Latin for "Out of many, one"

This Constitution and the laws of the United States which shall be made in pursuance thereof; . . . . . shall be the supreme law of the land; and the judges in every state shall be bound thereby... The Senators and Representatives and members of the State legislature, and all executive and judicial officers of the United States and the several States, shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding.

*The Constitution for the United States*, Article VI, Clause 2. (L.F. p. 033; 048; 049)

"...all duties, imposts and excises [indirect taxes], shall be uniform throughout the United States". *Article I, Section 8, Clause 1.* (L.F. p. 036; 051)

*Direct taxes* must be "apportioned among the several states which may be included within this Union". *Article I, Section 2, Clause 3* and *Article 1, Section 9, Clause 4.* (L.F. p. 036; 167)

A. *Article in Amendment IV*

The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

*The Constitution for the United States*, (L.F. p. 051; 052)

CONSTITUTIONAL – STATUTORY PROVISIONS  
ContinuedB. *Article in Amendment V* (in pertinent part)

No person shall be . . . . nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

*The Constitution for the United States*, (L.F. p. 052)

2. *Title 5 U.S.C. § 556(d)* “Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof.” (L.F. p. 040)



## STATEMENT OF THE CASE

## A. INTRODUCTION

On February 23, 1989 Appellant purchased 38 Acres of land which United States parted with title by a patent legally issued: (Patent 21212, Vol. 242, page 307) (L.F. p. 172)

“. . . Act granting Bounty Land . . .” stated: “NOW KNOW YE, That there is therefore granted by the UNITED STATES unto the said . . . . . the tract of Land above described: TO HAVE AND TO HOLD the said tract of Land, with the appurtenances thereof, unto the said . . . . heirs and assigns forever.” ‘James Buchanan the 15th PRESIDENT OF THE UNITED STATES OF AMERICA in July 1860’ (Recorded in Book 256, p. 392/393 on August 16, 1990) (L.F. p. 172)

And Declaration of Land Patent, filed for Record August 16. 1990 in Book 256, page 396/397, #1354, stating:

“Know all men by these presents. That Ronald L. Satterlee does severally certify and declare as follows: that I bring up this Land Patent in my name.” (L.F. p. 170; 171)

“Where the United States has parted with title by a patent legally issued and open surveys legally made by itself and approved by the proper department the title so granted cannot be impaired by the subsequent survey made by the government for its own purpose;” *Gage vs. Banks*, 13, La Ann 128 (L.F. p. 170)

## STATEMENT OF THE CASE

Continued

## B. Complaint to Missouri Attorney Generals Office:

In letter dated September 23, 2009 from Missouri Attorney General stating: (L.F. p. 079)

1. "This office has received your complaint regarding the Missouri Sunshine Law and the County of Douglas Recorder of Deeds, Assessor, Collector, and Prosecuting Attorney." (Cert. #70081300000213429815, August 19, 2009)

"It appears that you are seeking a copy of a deed from Ms. Boyd. Ms. Boyd has informed that the deed in question was never recorded with her office, so she would not have a copy."

2. On or about March 17, 2010 this Private Citizen wrote a Second "Request for Copies of Documents, Records, and Instruments under *RSMo 610 et. Seq.*" to the *Attorney General Office*, which stated:

If the "instrument" that subjects private property to a Constitutional 'Uniform' type of tax, and 'forfeiture', when that tax is not paid, is the "deed," and neither the State of Missouri nor the County of Douglas has a 'Filed Copy' of the Title or Deed.

On March 25, 2010, the Attorney General's Office responded stating: (L.F. p. 080)

"I note that you have already been told that the local recorder of deeds has no such records. You

STATEMENT OF THE CASE  
Continued

*may want to contact your local assessor concerning tax assessments." (Italics added)*

C. Discovery of Assessor Work Index Card

In Year 2014 Complainant/Appellant discovered Assessors "Work Index Card" concerning Complainants property, and handwritten note thereon stating: (L.F. p. 045)

"NO DEED WAS RECORDED FROM ARLENE BRUMMET (HENNINGSEN) TO MR. SATTERLEE WAS RECORDED OWNERSHIP CHANGED USING AFFIDAVIT FROM MRS BRUMMET AND OTHER INSTRUMENTS BY MR SATTERLEE 1/92"

And in upper right corner; "1-92 See Notes"

And next line: "5-2-96 297 194"

1/92 refers to Sworn and Attested 'Statement of Fact' by Arleen Brummet stating: (See L.F. p. 046)

"I Arleen Brummet aka Arleen Henningsen did give a General Warranty Deed for the below described land to Mr. Ronald Satterlee on or about June 1990."

"January 14, 1992" /s/Arleen Brummet Henningsen  
Date Arleen Brummet aka Arleen

And: 5-2-96 297 194 refer to:

STATEMENT OF THE CASE  
Continued

Recorder of Deeds Document in Book 297, p. 194 filed 05-02-96 by Appellant entitled "General Warranty Deed" who Party of the First Part "Ronald L. Satterlee and Party of the Second Party "Ronald L. Satterlee". (L.F. p. 028)

Which is not a "Security Instrument", incorporation, or corporate document as described in Revised Statutes of Missouri;

D. Request Assessor present Security Instrument:

On April 7, 2015 Appellant wrote *610 RSMo* Demand for "Security Instrument" (fn<sup>4</sup>) to Douglas County Assessor (Cert. Mail #70091680000005306210) with copy of Assessor Work Index Card attached. (See L.F. p. 022 and 023)

On May 6, 2015 Assessor responded stating:

"My Office does not have a "Security Instrument" as described in your letter." (See L.F. p. 024)

E. Request Security Instrument of Recorder of Deeds:

On April 7, 2015 Appellant wrote *610 RSMo* Demand for "Security Instrument" to Douglas County Recorder of Deeds (Cert. Mail #70091680000005306203) with copy of Assessor Work Index Card attached. (L.F. p. 025 and 026)

On May 5, 2015 Recorder responded stating:

STATEMENT OF THE CASE  
Continued

"The Recording that I have found in our office is for a General Warrant Deed. Document #961005 or Book 297/page 194. (L.F. p. 027 and 028)

F. Request Assessor for Subject Matter Jurisdiction:

On May 14, 2015 in Appellants' "Demand for Proof of Subject Matter Jurisdiction", addressed to the following:

Douglas County Assessors' Office  
PO Box 92  
Ava, Missouri 65608  
Certified Mail #7009 1680 0000 0537 2307

There was no response. (See L.F. p. 031 - 046)

G. Douglas County Board of Equalization Demand:

On June 1, 2015 Appellant filed: (L.F. p. 025; 026)

"Property Assessment Appeal Form Douglas County Board of Equalization" [original 'all caps'], stated thereon;

'610 RSMo Demand for Proof of Subject Matter Jurisdiction, Cause of Action and Foundation Authorizing Assessment of Subject Property for Real Estate/Real Property Taxes' [original 'all caps']

STATEMENT OF THE CASE  
Continued

At appointment time Appellant Orally witnessed SIX REASONS SUBJECT PROPERTY IS NOT A SUBJECT OF ALLEGED PROPERTY TAX, to wit:

FIRST REASON . . . . . “NO EVIDENCE OF VOLUNTARY OBLIGATION” (L.F. p. 048)

SECOND REASON . . . . . TAKING OF PROPERTY IS VIOLATION OF CONSTITUTIONAL RESTRICTIONS AND COMPLAINANTS’ GOD GIVEN RIGHTS WITHOUT DUE PROCESS OF LAW. (L.F. p. 048)

“This Constitution, and the laws of the United States which shall be made in pursuance thereof, . . . Article VI, Cl 2, 3.” (L.F. p. 049)

United States Constitution, Article I, § 2, cl. 3.  
(In part.) (L.F. p. 051)

United States Constitution, Article I, § 9, cl. 4.  
(L.F. p. 051)

“Amendment IV” (L.F. p. 051)

Amendment V (L.F. p. 052)

Amendment VI (L.F. p. 052)

Amendment VII (L.F. p. 052)

Amendment VIII (L.F. p. 052)

## STATEMENT OF THE CASE

Continued

Amendment IX (L.F. p. 052; 53)

Amendment X (L.F. p. 053)

THIRD REASON . . . . . "TYPE OR KIND OF  
TAX IS NOT WITHIN AUTHORITY OF STATE"  
(L.F. p. 053)

Excises (indirect taxes) are "taxes laid upon the manufacture, sale or consumption of commodities within a country, upon licenses to pursue certain occupations, and upon corporate privileges." *Cooley, Const. Lim.*, 7th ed., 680. *Flint v. Stone Tracy Co.*, 220 U.S. 107, at 151 (1911). (L.F. p. 053)

A tax laid upon the happening of an event, as distinguished from its tangible fruits, is an indirect tax. *Tyler v. United States*, 281 U.S. 497, at 502 (1930). (L.F. p. 053)

FORTH REASON . . . . . ASSESSOR UNLAWFULLY ALLEGES DIRECT TAX ON OWNERSHIP. (L.F. p. 055)

"A tax levied upon property because of its ownership is a direct tax, whereas one levied upon property because of its use is an excise, duty or impost." *Manufactures' Trust Co. vs. U.S.*, 32 F. Supp. 289. (L.F. p. 056)

*Direct taxes must be* "apportioned among the several states which may be included within this Union". [See Article I, Section 2, Clause 3 and Article 1,

STATEMENT OF THE CASE  
Continued

Section 9, Clause 4.] These include taxes directly upon people or personal property. (L.F. p. 056)

FIFTH REASON: "ad valorem" a tax ". . . . An annotation supporting this conclusion appears in *93 A.L.R. 2d 1136*, and the general subject with which we are concerned is there explored in some depth. *Callaway v. City of Overland Park*, 211 Kan. 646 (1973) 508 P.2d 902 (Black's Law Dictionary 6th Ed. pg 51) (L.F. p. 057; 058)

SIXTH REASON . . . . . "WITH REFERENCE TO MISSOURI CODE OF STATE REGULATIONS"

STATE TAX COMMISSION OF MISSOURI  
ASSESSOR MANUAL (L.F. p. 059)

2.2 CLASSIFICATION OF PROPERTY (ID)

Classes Ad valorem property tax assessments focus on two classes of property--real and tangible personal property. *Art. X, Section 4, Mo. Const. and section 137.015 RSMo.* (ID)

*RSMo 137.015.* All property in Missouri shall be classified for tax purposes as follows: Class one, real property/ class two, tangible personal property/ class three, intangible personal property. (ID)

STATEMENT OF THE CASE  
Continued

*RSMo 137.015*, has no Code of State Regulations parts for which RSMo 137.015 provides authority. (fn<sup>5</sup>) (fn<sup>6</sup>) (L.F. p. 060)

*RSMo 137.075* (1978) Every person (fn<sup>7</sup>) owning or holding real property or tangible personal

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<sup>5</sup> <http://www.sos.mo.gov/adrules/csr/current/Indexes/index.asp>  
- and/or Case SD35284 Appendix #3 "RSMo Cross Reference to Code of State Regulations", Missouri Court of Appeals Southern District (91 pages)

<sup>6</sup> *RSMo 536.014*. No department, agency, commission or board rule shall be valid in the event that: (L.F., p. 060)  
(1) There is an absence of statutory authority for the rule or any portion thereof; or  
(2) The rule is in conflict with state law; or  
(3) The rule is so arbitrary and capricious as to create such substantial inequity as to be unreasonably burdensome on persons affected. Requirements for rulemaking-proposed rules to be made available on agency website.

"Only actions supported by the statutes and regulations can have any standing in the courts. *California Bankers Association v. Shultz*, cited as 39 L.Ed.2nd 812. (1974) wherein the Court stated:

"... we think it important to note that the Act's civil and criminal penalties attach only upon violation of regulations promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone."

(*ibid* at 820) (*Appellants Brief*, p. 44, case SD35284)

<sup>7</sup> **Person** "Ens Legis. L. Lat. A creature of the law; an artificial being, as contrasted with a natural person. Applied to corporations, considered as deriving their existence entirely from the law." —*Black's Law Dictionary, 4th Edition, 1951*  
Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d

STATEMENT OF THE CASE  
Continued

property on the first day of January, including all such property purchased on that day, shall be liable for taxes thereon during the same calendar year.

(fn<sup>8</sup>)

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1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded. (Bold added) *[Black's Law Dictionary, Sixth Edition, page 581]*

The definition of "person" as a "legal entity" given in *RSMo 311.030*- The term "person" as used in this chapter shall mean and include any individual, association, joint stock company, syndicate, co-partnership, corporation, receiver, trustee, conservator, or other officer appointed by any state or federal court.

The definition of the word "Person", any individual, partnership, co-partnership, firm, company, public or private corporation, association, joint stock company, trust, estate, political sub division, or any agency, board, department, or bureau of the state or federal government, or any other legal entity whatever which is recognized by law as the subject of rights and duties;" (10 CSR 20-2.010(52) )

**RSMo 1.020 Definitions:** (12) The word "person" may extend and be applied to bodies politic and corporate, and to partnerships and other unincorporated associations; (Continued)

<sup>8</sup> Respondent State Tax Commission's Brief by Emily A. Dodge Assistant Attorney General Missouri Bar No. 53914 Certified service on April 5th, 2018, stating: "Every person owning or holding real property... on the first day of January, including all such property purchased on that day, shall be liable for taxes thereon during the same calendar year." Section 137.075 *RSMo*. *To the extent that Satterlee may wish to chal-*

## STATEMENT OF THE CASE

### Continued

*RSMo 137.075, (1978) has no Code of State Regulations parts for which RSMo 137.075 provides authority. (fn<sup>5</sup>) (fn<sup>6</sup>)*

*RSMo 443.055.(8) "Owner", the owner of the interest in the real property encumbered by the security instrument, not including the trustee, mortgagee, or beneficiary under a deed of trust;*

*RSMo 443.055 has no Code of State Regulations parts for which RSMo 443.055 provides authority. (fn<sup>5</sup>) (fn<sup>6</sup>)*

On August 5, 2015, County 'Board of Equalization' voted to sustain the Assessor's value. (L.F. p. 072)

#### H. Missouri State Tax Commission Demand:

Complaint For Review - STC Form 103 (07/2011) upon which was stated: (L.F. p. 073)

"DEMAND FOR PROOF OF SUBJECT MATTER JURISDICTION UNDER RSMo 610" "28 U.S.C. 1746(1), without prejudice" (ID)

And:

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*lenger the assessor's legal authority to assess the property, he offers no legal authority to support such a challenge.* (Italics Added)

*137.075 RSMo, (1978) has no Code of State Regulations parts for which RSMo 137.075 provides authority. (fn<sup>5</sup>)(fn<sup>6</sup>)*

STATEMENT OF THE CASE  
Continued

NO "person" or state entity has possessory interest in property, has no tax situs within County, State or state, . . . . . not within the corporate jurisdiction of County of Douglas or State of Missouri. (L.F. p. 073-080) (ID)

In Appellants' Written Notice of Appeal': (L.F. p. 074)

"This appeal is initiated by filing a MISSOURI STATE TAX FORM (STC FORM 103 (07/2011) ~~See page 1~~) as designated by 12 CSR 30-1.030(1) and requests MISSOURI STATE TAX COMMISSION to "correct any assessment which is shown to be unlawful, unfair, improper, arbitrary or capricious," in accordance with 12 CSR 30-3.010(3), to wit:

"(3) The commission has the duty to investigate and hear . . . . appeals from the local boards of equalization and to correct any assessment which is shown to be unlawful, unfair, improper, arbitrary or capricious."

In accordance with 12 CSR 30-3.010 and the "PURPOSE:" thereof to inform the complainant of his/her right to protest or appeal an assessed value which s/he feels is unlawful, unfair, improper, arbitrary, or capricious and the procedure for filing these complaints or appeals.

STATEMENT OF THE CASE  
Continued

On November 2, 2017 Missouri State Tax Commission issued its "Dismissal of Appeal" stating: (L.F. p. 081-082)

IN THE STATE TAX COMMISSION OF  
MISSOURI

Appeal No. 15-56000

"This appeal was received by the State Tax Commission on September 14, 2015; Complainant's Complaint for Review fails to state a claim upon which relief can be granted by the State Tax Commission. Consequently, this appeal is dismissed."

1. Motion State Tax Comm. Set Aside Decision:

On November 24, 2015 Appellant filed 'Motion to Set Aside State Tax Commission Decision of November 2, 2015'

"Notice and Demand for Proof of Subject Matter Jurisdiction under 610 RSMo." (L.F. p. 083; 083-087 et seq.)

Also stated therein was:

This Complainant disagrees with 'Senior Hearing Officer' and believes Mr. John J. Treu is in error:

STATEMENT OF THE CASE  
Continued

"This 'State Tax Commission' 'Senior Hearing Officer' must first determine whether or not it has Subject Matter Jurisdiction over the parties and the 'Subject Property', *'which must appear on the record'* before it can make a ruling on the merits of the 'Appeal' where as rulings on merits without subject matter jurisdiction is a nullity." (L.F. p. 084)

"Ruling made in absence of subject matter jurisdiction is a nullity." *State v. Dvorak*, 574 N.W.2d 492, 254 Neb. 87 (1998) (L.F. p. 086)

"The law requires proof of jurisdiction to appear on the record of the administrative agency and all administrative proceedings." *Hagans v. Lavine*, 415 U. S. 533.

State Tax Commission of Missouri, Case No. 15-56000 did on January 5, 2016 'Order Affirming Hearing Officer Decision' stating: (L.F. p. 088-092)

"On November 2, 2015, Senior Hearing Officer John Treu issued his Order dismissing the appeal for failing to state a claim. Complainant timely filed an Application for Review.' (L.F. p. 088)

"The Decision and Order of the Hearing Officer, is AFFIRMED. Appeal was properly dismissed for failure to state a claim in which the State Tax Commission has jurisdiction." "SO ORDERED this 5<sup>th</sup> day of January, 2016"

STATEMENT OF THE CASE  
Continued

I. Circuit Court County of Douglas Appeal –  
Demand:

On January 27, 2016 Appellant filed a ‘Notice of Appeal of State Tax Commission Decision of January 5, 2016’ and; Its “Dismissal of Appeal” of November 2, 2015 . . . , and; (L.F. 093) “Douglas County Board of Equalization VOTE of August 5, 2015 . . . , and” (L.F. 093) “County of Douglas Assessors’ Assessments from 1990 through year 2014.”

“This Court reviews decision of administrative agency in accordance with RSMo 536.140.1.  
(L.F. 097) *Bateman v. Rinehart*, 391 S.W.3d 441, 444 (Mo. banc 2013)

"(1) is in violation of constitutional provisions;  
"(2) is in excess of the statutory authority or jurisdiction of the agency;  
"(3) is unsupported by competent and substantial evidence upon the whole record;  
"(4) is, for any other reason, unauthorized by law;  
"(5) is made upon unlawful procedure or without a fair trial;  
"(6) is arbitrary, capricious or unreasonable; or  
"(7) involves an abuse of discretion. *Id.* at 444–45.

(2004) Reviewing court must look to the whole record involving an administrative agency's decision, and not merely that evidence sup

STATEMENT OF THE CASE  
Continued

porting its decision. *Lagud v. Kansas City Board of Police Commissioners*, 136 S.W. 3d 786 (Mo.banc).” (ID)

‘Attorney for Douglas County Assessor is Assuming Facts Not on Record or Before This Court Respondent Is Without Subject Matter Jurisdiction Over Private Property or Appellant And Has Failed To State A Claim Upon Which Assessments Are Founded.’ (L.F. 098)

‘Therefore Assessor Is Without Standing Before This Circuit Court Respondent Cannot Address The Merits Of This Case’ (L.F. 098)

On November 17, 2017 in Case 16DG-CC00027 Circuit court of Douglas County Missouri issued its JUDGMENT stating: (APP. 10) (L.F. p. 147-149)

“The duties and powers of an assessor are clearly delineated by statute, and hold that an assessor, not unsurprisingly, does have the authority to assess valuation of property. As such, Mr. Satterlee’s petition would fail to state a claim upon which relief could be based by this Court.”(RSMo 53.030(fn<sup>9</sup>)) (L.F. p. 148)

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<sup>9</sup> RSMo 53.030 has no Code of State Regulations parts for which RSMo 53.030 provides authority. (fn <sup>5</sup>) (fn <sup>6</sup>)

STATEMENT OF THE CASE  
Continued

1. Motion Circuit Court for More Definitive Order

On December 5, 2017 Appellant filed Motion for Circuit Court to make More Definitive Order, stating: (L.F. p. 150)

Before this Circuit Court in “Appellants’ Designation of Record on Appeal from State Tax commission Decision of January 5, 2016” (L.F. p. 151)

Each page (page 1-5 thereof) stipulated in footer “Notice and Demand for Proof of Subject Matter Jurisdiction in accordance with *610 RSMo.*” (ID)

On “*INDEX OF STATE TAX COMMISSION RECORD*” index (page i-iii) (ID)

Footer “*NOTICE AND DEMAND FOR PROOF OF SUBJECT MATTER JURISDICTION*” (ID)

“In accordance with *610 RSMo* Demand For Proof of Subject Matter Jurisdiction, Cause of Action and Foundation Authorizing Assessment of Subject

Property for Real Estate / Real Property Taxes, or in alternative, (L.F. p. 153)

“Order County of Douglas Commissioners and Assessor remove complainants’ property from County of Douglas Real Property/Real estate Tax Assessment List and; (ID)

STATEMENT OF THE CASE  
Continued

"Return all amounts of money paid to County of Douglas as Real Estate/Real Property Tax by complainant since complainants purchase in year 1989, cease and desist abusive and unconstitutional tax assessments by Douglas County and the taking of unenfranchised, non corporate private property." (ID)

INCONTROVERTIBLE FACT; Neither the County of Douglas, the State of Missouri nor any other entity, "person" or political subdivision has any Right, Title or Interest in complainants property ( . . (page 34) . . . ), the absolute lack of "Tax Situs" evidence against plaintiffs' property, and refusal to offer or present any evidence of any jurisdiction or authority whatsoever." (ID)

"Therefore as required by Law and this Complainants Rights (L.F. p. 154)

1. Produce Subject Matter Jurisdiction as required by Law and Demanded (ID)

2. Enforce Missouri Code of State Regulations stated herein above. (ID)

3. Make Ruling that County of Douglas Assessor, BOE and this State Tax Commission are without Subject Matter Jurisdiction in this Matter, ORDER Assessor to withdraw its Assessment against subject property and return all amounts paid under threat." (ID)

STATEMENT OF THE CASE  
Continued

On November 28, 2017 Circuit Court at County of Douglas issued its ORDER stating: (APP. 14) (L.F. p. 157-158)

“This Court filed a “Judgment” in this case on November 17, 2017. That judgment sustained the Respondent’s Motion to Dismiss the present case in its entirety. (L.F. p. 156)

“Accordingly, the court overrules Mr. Satterlee’s post-judgment motion. The Court’s judgment disposes of all claims and controversies in this case. (L.F. p. 157)

SO ORDERED, Dated: 28 November 2017 (ID)

J. Missouri Court of Appeals Appeal and Demand

APPELLANTS BRIEF – Case: SD35284

610 RSMo DEMAND FOR  
PROOF OF SUBJECT MATTER JURISDICTION

This is an appeal to the Missouri Court of Appeals, Southern District after adverse decision (*dismissed with prejudice*) of circuit court on petition for review pursuant to §536.110.1 RSMo without record ‘properly certified by the agency’ (L.F. p. 104 et seq.) in accordance with 536.130.2 RSMo (L.F. p. 126 and fn <sup>4</sup> thereon). (Mo. Ct. of App. Appellants Brief, p. 1)

STATEMENT OF THE CASE  
Continued

WHEREAS Appellants 'Complaint for Review of Assessment' to Missouri State Tax Commission (STC) was for purpose stipulated in Missouri Code of State Regulations:

This [written] appeal is initiated by filing a MISSOURI STATE TAX FORM (STC FORM 103 (07/2011) ~~See Form~~) as designated by 12 CSR 30-1.030 and requests MISSOURI STATE TAX COMMISSION to "correct any assessment which is shown to be unlawful, unfair, improper, arbitrary or capricious, in accordance with 12 CSR 30-1.010(3). (L.F. p. 074)

"(3) The commission has the duty to investigate and hear . . . . appeals from the local boards of equalization and to correct any assessment which is shown to be unlawful, unfair, improper, arbitrary or capricious." (L.F. p. 074)

1. DEMAND for Proof of Jurisdiction

The Cause upon which Appellant filed this Complaint for Review of Assessment is that Douglas County Assessor is assessing property without 'Security Instrument' without proof of jurisdiction over subject matter, Appellant or the property, and cannot identify or state cause upon which Ad Valorem assessments are founded (L.F. p. 054 ¶ 7.; 098-103; 124-125) as stated on Complaint for Review of Assessment Form: (L.F. p. 073)

STATEMENT OF THE CASE  
Continued

Assessor, who lacks subject matter jurisdiction over the property and lacks 'Security Instrument' involving the property is claiming its assessments upon the Property (described above) are within guidelines for Ad Valorem taxes and valid, WHEREAS State Tax Commission is stating that that same property the Assessor is claiming a valid assessment upon cannot be brought before the State Tax Commission on complaint for assessments, because the taxpayer cannot state a claim in which the State Tax Commission has jurisdiction. (Appellants Brief, Court of Appeals p. 8)

Missouri Court of Appeals Statement on June 18, 2018 which states in part:

Because Landowner has failed to meet his burden of demonstrating Commission error, we affirm. (APP. 18)

2. Court of Appeals Petition Rehearing/Transfer:

On June 29, 2018 Appellant filed Petition for Rehearing/Directed Verdict or Transfer to Supreme Court of Missouri, to which Appeals Court stated:

**ORDER** (APP. 33)

Now on this 6<sup>th</sup> day of July, 2018, the Court, having fully considered appellant's motion for rehearing and application to transfer this cause to the

STATEMENT OF THE CASE  
Continued

Supreme Court of Missouri, filed on June 29, 2018, does overrule said motion for rehearing and does deny said application for transfer.

K. Supreme Court of Missouri:

Application for Transfer in Supreme Court of Missouri

On September 25, 2018 the Supreme Court of Missouri stated: (APP. 34-35)

[I]t is ordered that the said application be, and the same is hereby denied.

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## REASON FOR GRANTING THE PETITION

THE COURT SHOULD GRANT REVIEW TO RESOLVE WHETHER OR NOT THIS APPELLANT HAS RIGHT TO LIFE, LIBERTY, PROPERTY AND PURSUIT OF HAPPINESS, THE RIGHT TO PRESUMPTION OF INNOCENCE AND RIGHT TO LAWFUL PRESENTMENT OF FACTUAL EVIDENCE OF PROOF OF JURISDICTION OVER APPELLANT, HIS PROPERTY, AND SUBJECT MATTER CONCERNING HIS PROPERTY, *AND THOSE STIPULATED RESTRICTIONS LIMITING STATE AND FEDERAL GOVERNMENT(S) CONCERNING TAXES*, ARTICLE I, SECTION 8, CLAUSE 1, ARTICLE I, SECTION 2, CLAUSE 3 AND ARTICLE 1, SECTION 9, CLAUSE 4.

This Case involves the unlawful waiver of Demand for Proof of Jurisdiction and unlawful violations of U.S. Constitution Articles stipulating the limitations upon which Direct and Indirect taxation may be implemented. (fn<sup>10</sup>)

This 'ORIGINAL' action started with County of Douglas Assessor Connie Holobaugh creating false and fraudulent claims of existing 'Security Instruments' in year 1992 on Assessors 'Work Index Card' (L.F. p. 045) and Assessor Danny Gray again creating false and fraudulent claims of existing 'Security Instruments' in year 1996 and both of which Complainant did not discover until year 2014 (Silence is equivalent to Fraud where there is a

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<sup>10</sup> ALL Rights Reserved without prejudice to all Rights not stipulated.

REASON FOR GRANTING THE PETITION  
Continued

duty to speak) notwithstanding several *610 RSMo* requests resulting in Courts action for Assessor being non responsive, and on May 6, 2015 Assessor admitted that no such 'Instrument' (*RSMo 443.005* and *443.055*) exists (L.F. p. 024), and Recorder of Deeds admitted that no such 'Instrument' exists (L.F. p. 027, 028), is this not the very definition of an Assessment of Private Property that is **unlawful, unfair, improper, arbitrary, or capricious**. (L.F. p. 086; Appellants Brief, Mp. Ct. of App., p. 10, 21; Rehearing Trans. p. 9; Application for Transfer in Mo. SCt. p. 8)

Thus, with Assessor admitting absence of 'Security Instrument' (fn<sup>2</sup>) and failure to present Proof of Jurisdiction over Complainant/Appellant, his Property, or Subject Matter concerning his property upon demand, and Recorder of Deeds failure to evidence Public Record of 'Security Instrument' regarding Appellant or his property; (L.F., p. 025-027)

The question presented in this petition is whether Proof of Jurisdiction over Appellant, his property and subject matter regarding Complainants property must be evidenced by Douglas County Assessor upon Demand, that, that precondition is not subject to waiver, and when government entities as claimants of jurisdiction is challenged the burden of proof is on the government to present proof of jurisdiction upon demand.

REASON FOR GRANTING THE PETITION  
Continued ~

A. Jurisdiction, once challenged, is to be proven, not by the court, but by the party attempting to assert jurisdiction. The burden of proof of jurisdiction lies with the asserter. The court is only to rule on the sufficiency of the proof tendered. *See McNutt v. GMAC*, 298 US 178.

B. The origins of this doctrine of law may be found in Maxfield's *Lessee v Levy*, 4 US 308. (L.F. p. 059)

Except as to the rule of apportionment, the United States has an indefinite discretion to make requisitions for men and money; but they (meaning the several states) have no authority to raise either by regulations extending to the individual citizens of America.

Federalist No. 15 Publius (Alexander Hamilton) (L.F. 049)



32  
CONCLUSION

Missouri State Courts and Federal Courts of the United States have made similar rulings in Jurisdictional Cases:

Missouri State Courts:

*Groh v. Groh*, 910 S.W.2d 747, 749 (Mo. App. 1995). Lack of jurisdiction over the appellant; it can be raised at any time, even on appeal.

"Lack of subject matter jurisdiction cannot be waived." *State Tax Com'n v. Administrative Hearing Com'n Sup.* 1982 641 S.W.2d 69

Federal Courts:

Jurisdiction, once challenged, is to be proven, not by the court, but by the party attempting to assert jurisdiction. The burden of proof of jurisdiction lies with the asserter. The court is only to rule on the sufficiency of the proof tendered. *McNutt v. GMAC*, 298 US 178.

In this Case, Assessor is assessing Ad Valorem (Indirect Tax - Article I, Section 8, Clause 1) upon Appellants' property without 'Security Instrument' or Jurisdiction.

Without Evidence of Jurisdiction, identification of lawful cause and stating specific foundation to the contrary the only conclusion is that assessments are founded upon the false and fraudulent Assessor 'Work Index Card', held in secret from 1/92 to year 2014 alleging Two (2) separate 'Security Instruments' which County of Douglas Assessor admitted