

CONCLUSION

Continued

do not exist, and without Proof of Jurisdiction over Appellant, Appellants' Property or Subject Matter concerning Appellants' Property, Missouri has departed from precedent setting cases, black letter Statutory Laws which are only complete with 'companion' Regulations for which those statutes provides authority, the Constitutions for Missouri, and the Constitution for the United States of America i.e. the Law of the Land.

This case presents the appropriate opportunity for the Court to resolve the intractable Missouri Courts (Courts of the United States) departure from its Duty to Protect Rights of Life, Liberty, Property and Pursuit of Happiness of the People of the United States of America, the Court should grant the petition for writ of Certiorari and reverse this trend of Missouri Agencies, Attorney General and Courts.

Respectfully submitted,

Ronald Leroy Satterlee, Sui Juris
c/o HC71, PMB 259A
Ava, Missouri
Near Postal Zone 65608
Private Telephone; (417)683-2487

28 USC 1746(1)
Private Citizen, Without Prejudice
Petitioner, In Propria Persona



IN THE STATE TAX COMMISSION OF MISSOURI

RONALD SATTERLEE)
)
Complainant)
)
v.	) Appeal
	) No.
	) 15-56000
ALICIA MILLER-DEGASE, ASSESSOR)
DOUGLAS COUNTY, MISSOURI)
)
Respondent)

Dismissal of Appeal

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.

Motion to Set Aside

Complainant may file with the Commission a Motion to Set Aside this Order and Reinstate Appeal within 30 days. A copy of said Motion must be sent to each person at the address listed below in the Notice.

Disputed Taxes

The Collector of Douglas County, as well as the collectors of all affected political subdivisions therein, shall continue to hold the disputed taxes pending the possible filing of a Motion to Set Aside and Reinstate, unless said taxes have been disbursed

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pursuant to a court order under the provisions of
Section 139.031.8, RSMo.

SO ORDERED November 2, 2015

STATE TAX COMMISSION OF MISSOURI

/s/ John J. Treu
John J. Treu
Senior Hearing Officer

Delivery or Notice was made via mail, email, fax, or
personally on November 2, 2015 to the following
Individuals of this Decision, Order and/or Holding.

Ronald Satterlee Complainant,
c/o HC71, PMB 259A,
Ava, MO 65608

Alicia Miller-Degase, Assessor,
douglascountyassessor@gmail.com

Laura Stillings, Collector,
dccollectr@getgoin.net

Karry Davis, Clerk,
douglas@sos.mo.gov

STATE TAX COMMISSION OF MISSOURI

/s/ John J. Treu
John J. Treu
Senior Hearing Officer

Contact Information for State Tax Commission:
Missouri State Tax Commission
301 W. High Street, Room 840

State Tax Commission of Missouri

RONALD SATTERLEE,)	
)	
Complainant,)	
)	
v.	)	Appeal
	)	No.
ALICIA MILLER-DEGASE, ASSESSOR,	)	15-56000
DOUGLAS COUNTY, MISSOURI,)	
)	
Respondent.)	

**ORDER AFFIRMING
HEARING OFFICER DECISION**

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.

Standard Upon Review

A party subject to a Decision and Order of a Hearing Officer with the State Tax Commission may file an application requesting the case be reviewed by the Commission. The Commission may then summarily allow or deny their request. The Commission may affirm, modify, reverse or set aside the decision. The Commission may take any additional evidence and conduct further hearings.

DISCUSSION AND RULING

The State Tax Commission has authority to hear appeals from the County Board of Equalization on the claims of overvaluation, discrimination,

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classification, exemption, or a combination of these issues. There are three elements that must be proven in every appeal:

1. The taxpayer has standing to bring the appeal;
2. The assessment was formerly appealed to the local board of equalization; and
3. The appeal to the Commission was made in a timely and proper manner.

Additionally, the true value in money, classification, and assessment placed on the property by the board of equalization should be made a part of the record.

The taxpayer in the overvaluation case is asserting that the property has been valued above its true value in money by the board of equalization. This is the most common type of appeal before the Commission. The taxpayer must establish the three elements set forth above and the market value of the property as of January 1 of the appropriate tax year.

An appeal claiming discrimination is based on the constitutional requirement that "taxes... be uniform upon the same class or subclass of subjects" Mo. CONST. of 1945, art. X, § 3 (amended 1982). The taxpayer in a uniformity case is asserting that, because assessments are not uniform, he or she is being denied equal protection because the subject property is being assessed at a higher level or ratio of true value than the other property in the same class of property in the jurisdiction. In addition to the

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three elements set forth above, the taxpayer in this claim must also establish:

1. The true value in money of the subject property on the tax day;
2. The average level of assessment for the relevant subclassification of property in the taxing jurisdiction; and
3. The disparity between the subject property's level of assessment and the average level of assessment for that subclassification is excessive.

Misclassification is a third type of claim for which the State Tax Commission has jurisdiction. Real property may be subclassified as subclass 1, residential property; subclass 2, agricultural and horticultural property; and subclass 3, commercial and all other property. Mo. CONST. of 1945, art. X, § 4(b). The taxpayer may bring an appeal based on the allegation that the subject property has been misclassified.

The claim may be that real property has been misclassified as personal property or vice versa. The more common case is one in which the taxpayer claims that the subject real property has been improperly subclassified. In addition to the three elements previously stated, a taxpayer must also establish the correct classification or grade for the subject property.

The last claim is an exemption case alleges that the subject property is not subject to tax in Missouri because it falls within a category of property that has been specifically exempted from

taxation by statute or by the Missouri Constitution. The crucial element in an exemption case is to show that the property is either owned by a political subdivision of the state or is used for exempt purposes. Exemption statutes are strictly construed against the taxpayer. *Tiger v. State Tax Comm'n* 277 S.W.2d 561 (Mo. 1955); *American Bridge Co. v. Smith*, 179 S.W.2d 12 (Mo. 1944); *Mississippi River Fuel Corp. v. Smith*, 164 S.W.2d 370 (Mo. 1942).

Taxpayer Fails to State a Recognizable Claim

The taxpayer states on his Complaint for Review the following ground for appeal:

"NO 'person'" or state entity has possessory interest in property, has no tax situs within County, State or state, is neither franchised, corporate, encumbered, not partially owned Property NOT TITLED in or within County of Douglas or State of Missouri (See 'Letters'-Missouri Attorney General). County of Douglas Commissioners and Assessor are without personal or Subject Matter Jurisdiction and authority to assess Real Property/Real Estate Taxes on Private Property of plaintiff lawfully seized of an unencumbered indefeasible estate in fee. Title Holder and Private Property are neither franchised, nor corporate, nor resident within the corporate jurisdiction of County of Douglas or State of Missouri,"

The State Tax Commission is empowered as well as limited by the authority granted in the Missouri Revised Statutes. The Commission has not

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been granted the authority to determine any claim of appeal other than valuation, discrimination, classification and exemption as set forth under Section 137.100 RSMo.

ORDER

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.

Judicial review of this Order may be had in the manner provided in Sections 138.432 and 536.100 to 536.140, RSMo within thirty days of the mailing date set forth in the Certificate of Service for this Order.

If judicial review of this decision is made, any protested taxes presently in an escrow account in accordance with this appeal shall be held pending the final decision of the courts unless disbursed pursuant to Section 139.031.8, RSMo.

If no judicial review is made within thirty days, this decision and order is deemed final and the Collector of St. Louis County, as well as the collectors of all affected political subdivisions therein, shall disburse the protested taxes presently in an escrow account in accord with the decision on the underlying assessment in this appeal.

SO ORDERED this 5th day of January, 2016

STATE TAX COMMISSION

/s/ Bruce E. Davis

Bruce E. Davis, Chairman

/s/ Randy Holman
Randy Holman, Commissioner

/s/ Victor Callahan
Victor Callahan, Commissioner

Certificate of Service

I hereby certify that a copy of the foregoing has been sent electronically or mailed postage prepaid this 5th day of January, 2016, to:

Complainants(s) counsel and/or Complainant, the county Assessor and/or Counsel for Respondent and county Collector.

/s/ Jacklyn Wood
Jacklyn Wood
Legal Coordinator

Contact Information for State Tax Commission:

Missouri State Tax Commission
301 W. High Street, Room 840
P.O. Box 146
Jefferson City, MO 65102-0146
573-751-2414
573-751-1341 Fax

_____ ♦ _____

**IN THE CIRCUIT COURT OF
DOUGLAS COUNTY, MISSOURI**

RONALD SATTERLEE,)	
)	
Plaintiff)	
)	
Vs.	)	Case No.:
	)	16DG-
ALICIA MILLER-DEGASE, ASSESSOR	)	CC00027
OF DOUGLAS COUNTY, MISSOURI,)	
)	
Respondent.)	

JUDGMENT

On November 6, 2017, Mr. Satterlee appeared pro se. Mrs. Miller-Degase appeared in person and through prosecuting attorney Christopher Wade. Ms. Emily Dodge appeared for the State Tax Commission. The Court heard argument as to Mrs. Miller-Degase's motion to dismiss, and took this matter under advisement. Duly informed, the Court now rules as read below.

This Court has reviewed Mr. Satterlee's initial filing in this matter, entitled "Notice of Appeal of State Tax Commission Decision of January 5, 2016". In that document, it seems that Mr. Satterlee is aggrieved by a decision of the Missouri State Tax Commission. Mr. Satterlee's notice of appeal does not state specifically how he is aggrieved.

The Court has also reviewed the decision of the State Tax Commission. In their order, that Commission noted Mr. Satterlee's ground for appeal in that action:

"NO 'person'" or state entity has possessory interest in property, has no tax situs within County, State or state, is neither franchised, corporate, encumbered, not partially owned Property NOT TITLED in or within County of Douglas or State of Missouri (See 'Letters'-Missouri Attorney General). County of Douglas Commissioners and Assessor are without personal or Subject Matter Jurisdiction and authority to assess Real Property/Real Estate Taxes on Private Property of plaintiff lawfully seized of an unencumbered indefeasible estate in fee. Title Holder and Private Property are neither franchised, nor corporate, nor resident within the corporate jurisdiction of County of Douglas or State of Missouri."

This Court finds all of Mr. Satterlee's filings rather confused. Nonetheless, as best this Court can decipher, it would seem that Mr. Satterlee has two complaints:

1. That he does not own any property in Douglas County, and
2. That Mrs. Miller-Degase, the elected Assessor of Douglas County, does not have the authority to assess his property.

As to Mr. Satterlee's initial complaint, that of not owning property in Douglas County, the State Tax Commission would not have subject matter jurisdiction to decide such a case. The question of ownership of land is a matter to be decided by the Circuit Court. While, interestingly, Mr. Satterlee stated at hearing that he did own the subject

property, this issue was not properly in front of the State Tax Commission, and the Commission's dismissal was proper.

Mr. Satterlee's next complains that the elected Assessor does not have authority to assess his property. However, RSMo Section 53.030 states:

"Every assessor shall take an oath or affirmation to support the Constitution of the United States and of this state, and to demean himself faithfully in office and to assess all of the real and tangible personal property in the county in which he assesses at what he believes to be the actual cash value.

He shall endorse this oath on his certificate of election or appointment before entering upon the duties of his office."

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.

Further, such an issue is not for decision by the State Tax Commission. Accordingly, the Commission's decision to dismiss Mr. Satterlee's appeal was proper.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that Plaintiff Ronald Satterlee's claim or cause of action against Alicia Miller-Degase, individually or in her official capacity as Assessor of Douglas County, Missouri, is dismissed with prejudice. It is further ordered, adjudged and that

any claim or cause of action against the Missouri State Tax Commission that may be implied or inferred in the present case is similarly dismissed with prejudice.

Each party to bear own costs.

SO ORDERED

Dated: 17 November 2017

/s/ Craig Carter

Judge

_____ ♦ _____

IN THE CIRCUIT COURT
OF DOUGLAS COUNTY, MISSOURI

RONALD SATTERLEE,)	
)	
Plaintiff,)	
)	
Vs.	)	Case No.:
	)	16DG-
ALICIA MILLER-DEGASE, ASSESSOR	)	CC00027
OF DOUGLAS COUNTY, MISSOURI,)	
)	
Respondent.)	

ORDER

The Court has been presented with a post-judgment motion filed by Plaintiff. In that motion, entitled "Motion for Court to Ciairify and Make More Definitive Order and Complete Its Order Concerning Notice of Due Process Hearing", Mr. Satterlee prays that this Court fill out some type of form. It also seems that Plaintiff complains that this Court's order was somehow deficient in ruling upon all claims and controversies as pleaded in his Petition.

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. The Court based its decision upon a review of the Plaintiffs pleading and attachments thereto, which including a copy of the decision rendered by the Missouri State Tax Commission.

"When considering a motion to dismiss for failure to state a claim, 'we also consider exhibits

attached to the petition... as part of the allegations.'" *Hendricks v. Curators of the Univ. of Mo.*, 308 S.W.3d 740, 747 (Mo.App.W.D. 2010). Therefore, this Court finds that the judgment entered in this case does dispose of all claims, controversies, and causes of action in the present case.

As to the form Mr. Satterlee has filed, this Court declines Mr. Satterlee's invitation. Missouri courts enter judgments. Missouri courts do not fill out forms.

Accordingly, the court overrules Mr. Satterlee's post-judgment motion. The Court's judgment disposes of all claims and controversies in this case.

SO ORDERED

Dated: 28 November 2017

/s/ Craig Carter

Judge

_____ ♦ _____

APP. 16
MISSOURI COURT OF APPEALS
SOUTHERN DISTRICT

Division One

RONALD LEROY SATTERLEE,)	
)	
Plaintiff-Appellant,)	
)	
V.	)	No.
	)	SD35284
ALICIA MILLER-DEGASE, ASSESSOR)	
OF DOUGLAS COUNTY, MISSOURI,	)	Filed:
	)	June
Respondent-Respondent,	)	18, 2018
)	
and)	
)	
MISSOURI STATE TAX)	
COMMISSION,)	
)	
Respondent-Respondent.)	

APPEAL FROM THE CIRCUIT COURT
OF DOUGLAS COUNTY

Honorable R. Craig Carter
(*Sheffield, P.J, Lynch, J, and Burrell, J.*)

ORDER

AFFIRMED

PER CURIAM. All judges agree to affirm and further believe that an opinion would have no precedential value. Accordingly, the judgment of the

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Circuit Court of Douglas County, in its case numbered 16DG-CC00027, is unanimously affirmed in compliance with Rule 84.16(b).

The parties have been furnished with a written statement, for their information only, setting out the basis for the court's decision.



APP. 18
MISSOURI COURT OF APPEALS
SOUTHERN DISTRICT

Division One

RONALD LEROY SATTERLEE,)	
)	
Plaintiff-Appellant,)	
)	
V.	)	No.
	)	SD35284
ALICIA MILLER-DEGASE, ASSESSOR)	
OF DOUGLAS COUNTY, MISSOURI,	)	Filed:
	)	June
Respondent-Respondent,	)	18, 2018
)	
and)	
)	
MISSOURI STATE TAX)	
COMMISSION,)	
)	
Respondent-Respondent.)	

APPEAL FROM THE CIRCUIT COURT
OF DOUGLAS COUNTY

Honorable R. Craig Carter

STATEMENT

THIS STATEMENT DOES NOT CONSTITUTE A
FORMAL OPINION OF THIS COURT. IT IS NOT
UNIFORMLY AVAILABLE. IT SHALL NOT BE
REPORTED, CITED, OR OTHERWISE USED IN
UNRELATED CASES BEFORE THIS OR ANY
OTHER COURT. THIS STATEMENT SHALL BE

ATTACHED TO ANY MOTION FOR REHEARING
OR APPLICATION FOR TRANSFER TO THE
SUPREME COURT FILED WITH THIS COURT.

Ronald Leroy Satterlee ("Landowner") appeals *pro se* from the judgment of the circuit court affirming the State Tax Commission's ("the Commission") dismissal of Landowner's appeal regarding the assessment of certain portions of land in Douglas County ("the property").¹ See sections 138.430.1, 138.470.4, and 536.100.²

Landowner asserts six points relied on. Point 1 claims the Douglas County Assessor ("Assessor") erred in assessing the property "**because** [A]ssessor is without jurisdiction over [the] property for lack of "Security Instrument[.]" Point 2 claims Assessor erred in assessing the property "without proof of jurisdiction over subject matter, [Landowner] or [the] property[.]" Point 3 claims the Douglas County Board of Equalization ("the Board") "erred in voting to sustain Assessors [sic] value" as the Board "waived Assessors [sic] lack of evidence of 'Security Instrument' . . . and... lack of jurisdiction[.]" Each of these points state that the alleged failures "may be in violation of" and "may be reviewable under" or are "reviewable under" multiple sources of law.

Point 4 asserts that the Commission erred in failing "to comply with 12 CSR 30-1.010" in that it did not correct an "unlawful, unfair, improper, arbitrary or capricious" assessment. Point 4 also

¹ Landowner does not contest that he owns the property.

² All statutory references are to RSMo 2016. All rule references are to Missouri Court Rules (2018).

claims the Commission waived Assessor and the Board's: (a) "lack of 'Security Instrument'; (b) "lack of proof of jurisdiction over subject matter,[Landowner,] and his property"; (c) liability "under 610 RSMo [sic]"; and "lack of response[.]" Point 5 claims the Commission erred by not certifying the record on appeal in violation of section 536.130.2 and by not making findings of fact and conclusions of law. Points 4 and 5 each claim that the alleged failures "may be in violation of" and "may be reviewable under" multiple sources of law.³

³ The following is the legal authority Landowner cites in support of his first five points, *verbatim*, except for the omission of citations to the record.

Point 1:

may be in violation of Mo. Rul. Civ. P. Rule 55.27; Mo. Const. ART. 1, §10, Art. 1, §28, ART. 10, §3; Article 1, Section 8, Clause 1, Amendment IV of Constitution for United States of America (USCA) such actions by Assessor may be reviewable under Mo. Rul. Civ. P. Rule 55.27; Mo. Const. Art. 1, §10, Art. 1, §28 and Article 1, Section 8, Clause 1 of USCA.

Point 2:

may be in violation of 610 RSMo; Mo. Rul. Civ. P. Rule 55.27; Mo. Const. Art. 1, §10, Art. 1, §28, Art. 10, §3; Amendment IV USCA such actions by Assessor is reviewable under 610 RSMo; Mo. Rul. Civ. P. Rule 55.27; Article 1, Section 8, Clause 1 of USCA.

Point 3

may be in violation of 610 RSMo; 138.060 RSMo; Mo. Rul. Civ. P. Rule 55.27; Mo. Const. ART. 1, §10, ART. 1, §28, ART. 10, §3; Article 1, Section 8, clause 1; Amendment IV of USCA such actions by Board of

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Finally, Point 6 asserts that the circuit court erred by failing "to present proof of subject matter jurisdiction over [Landowner] and his property upon demand... **because**[.] in accordance with" Rule 55.27(g)(3), when "the court lacks jurisdiction of the subject matter, the court shall dismiss the action."

Because Landowner has failed to meet his burden of demonstrating Commission error, we affirm.⁴

Equalization is reviewable under 610 RSMo; 138.060 RSMo; Mo. Rul. Civ. P. Rule 55.27 and Article 1, Section 8, clause 1 of USCA.

Point 4:

may be in violation of 610 RSMo; 12 CSR 30-1.010; Mo. Rul. Civ. P. Rule 55.27; Mo. Const. Art. 1, §10, Art. 1, §28, Art. 10, §3; Article 1, Section 8, Clause 1, Amendment IV of USCA such actions by State Tax Commission may be reviewable under 12 CSR 30-1.010; 610 RSMo and Mo. Rul. Civ. P. Rule 55.27 and Article 1, Section 8, Clause 1 of USCA.

Point 5:

may be in violation of 536.130.1 RSMo and/or 536.130.2 RSMo; 536.130.1.(3); Mo. Rul. Civ. P. Rule 55.27; Mo. Const. ART. 1, §10, ART. 1, §28, ART. 10, §3; Article 1, Section 8, Clause 1, Amendment IV of USCA such actions by State Tax Commission may be reviewable under 536.130.1 RSMo and/or 536.130.2 RSMo, 536.130.1.(3) RSMo and Mo. Rul. Civ. P. Rule 55.27; Mo. Const. ART. 1, §10, ART. 1, §28, ART. 10, §3; Article 1, Section 8, Clause 1, Amendment IV of USCA.

⁴ Assessor has not filed a brief in the instant appeal. The Commission filed a respondent's brief. Landowner's notice of appeal also listed the Board and "County of Douglas Circuit

Background

In April 2015, after paying his property taxes "under protest" for many years, Landowner requested from Assessor a copy of Assessor's "Security Instrument[.]" In May 2015, Landowner demanded of Assessor "**PROOF OF SUBJECT MATTER JURISDICTION**" over the property. Landowner also alleges that he filed a "PROPERTY ASSESSMENT APPEAL FORM" with the Board in June 2015.⁵ Under the heading of "REASON FOR COMPLAINT[.]" Landowner had inserted "N/A" next to the printed reasons of "Valuation"; "Discrimination"; "Misgraded"; and "Exemption[.]"

Under the heading "[o]ther [b]asis for [a]ppeal[.]" Landowner alleged, *verbatim*:⁶

RSMo 137.016. (1. As used in section 4(b) of article X of the Missouri Constitution) provides authority for ¹ **20 CSR 2250-2.010** - as shown on ² cross reference for Revised Statutes of

Court" as respondents, but no respondent's brief has been filed on behalf of these entities.

⁵ The legal file submitted by Landowner does not comply with Rule 81.12(a) requiring that the record on appeal "contain all of the record, proceedings and evidence necessary to the determination of all questions to be presented[.]" It also fails to comply with Rule 81.12(b)(2)(C), which requires that "clearly reproduced exact copies of the pleadings" be included in the legal file. Here, many of the documents we presume (based upon Landowner's claims on appeal and paginations evident on other documents that are included in the legal file) exist are absent from the legal file.

⁶ Two footnotes cited in the statement of the reason for the complaint referenced apparent online sources for administrative rules.

Missouri to Missouri Code of State Regulations
entitled: "Title 20-DEPARTMENT OF
INSURANCE, FINANCIAL
INSTITUTIONS AND PROFESSIONAL
REGISTRATION" - Division 2250 - Missouri
Real Estate Commission Chapter 2— General
Rules" "20 CSR 2250-2.010 Definitions"
"PURPOSE: This rule defines the terminology
used in the rules of the Missouri Real Estate
Commission" (See Cross Reference Page 8,
attached pg 33) Neither Complainant nor his
property is involved in, nor within Missouri
Real Estate Commission. (See pgs. 34 et. seq)

In September 2015, Landowner submitted a
form entitled "COMPLAINT FOR REVIEW" ("the
complaint") to the Commission that advised that the
Board "voted to sustain [Assessor's] value." Near
the top of the complaint, a statement entitled
"DEMAND FOR PROOF OF SUBJECT MATTER
JURISDICTION UNDER RSMo 610" was added.
Preprinted text on the complaint stated that "[v]alue
of the property is generally an issue in every
appeal[.]" but it also provided other possible appeal
grounds for selection. The option of
"Misclassification" was marked, but each of the four
possible choices. beneath this ground —"Residential..
. Agricultural ...Commercial. . . Mixed Use"—were
marked through. Another ground ("Other (explain)")
was marked, and the following statement was
included:

NO 'person' or state entity has possessory
interest in property has no tax situs within
County, State or state, [sic] is neither
franchised, corporate, encumbered, nor

partially owned Property NOT TITLED in or within County of Douglas or State of Missouri (See 'Letters' - Missouri Attorney General). County of Douglas Commissioners and Assessor are without personal or Subject Matter Jurisdiction and authority to assess Real Property/Real Estate Taxes on Private Property of plaintiff [sic] lawfully seized of an unencumbered indefeasible estate in fee. Title Holder and Private Property are neither franchised, nor corporate, nor resident within the corporate jurisdiction of County of Douglas or State of Missouri.

In November 2015, a hearing officer for the Commission dismissed Landowner's complaint because it "fail[ed] to state a claim upon which relief can be granted by the [Commission]." Landowner timely applied for Commission review of that decision. Landowner maintained that the hearing officer erred in not determining "[s]ubject [m]atter [j]urisdiction over the parties and the [property]" before ruling on the merits of Landowner's appeal.

In January 2016, the Commission affirmed the hearing officer's decision and found that the complaint failed to state a claim within the Commission's jurisdiction.

Within thirty days, Landowner filed a **"NOTICE OF APPEAL OF [THE] COMMISSION DECISION"** with the circuit court.⁷ Assessor then

⁷ The associated docket entry reflects "Pet Filed in Circuit Ct [and] Notice of Appeal Filed[.]" but a separate petition is not included in the legal file.

filed a motion to dismiss ("Assessor's motion").⁸ In response, Landowner filed a **"MOTION TO DISREGARD"** Assessor's motion to dismiss ("the dismissal response") that stated, *inter alia*, that "there is nothing in the Record on Appeal where [Landowner] denies having Title to the [property], nor before the [Commission], nor before [the Board], nor before Assessor." The dismissal response also stated:

18. It is because [Assessor] lacks Subject Matter Jurisdiction over 'subject property' that [the Board] lacks Subject Matter Jurisdiction thereby the [Commission] lacks Subject Matter Jurisdiction.....

19. It is because [Assessor] fail[s] to state a Cause upon which [Landowner's] Private Property [sic] is made taxable that [the Board] is without cause of action over [Landowner's] Private Property and [the Commission] is without cause of action over [Landowner's] Private Property."

In March 2016, Landowner moved for the circuit court to order the Commission to file the record on appeal, but in April 2016, Landowner filed a certification of the record. That same month, Landowner filed a **"MOTION TO DISMISS [THE]**

⁸ Assessor's motion is not included in the legal file. Landowner included a purported copy of Assessor's motion in Landowner's appendix, but doing so does not make the document part of the record on appeal as "[w]e do not consider documents in an appendix that are not in the record on appeal." *Washington v. Blackburn*, 286 S.W.3d 818, 822 (Mo. App. E.D. 2009).

COMMISSION ORDERS AND DECISIONS, ASSESSORS' [sic] ASSESSMENTS (RELATION BACK) AND [THE BOARD] VOTES, ASSERTIONS AND OTHER ALLEGATIONS" alleging a lack of subject matter jurisdiction by Assessor, the Board, and the Commission.

In November 2016, Landowner filed a pleading entitled, verbatim, "DEMAND FOR WRIT OF MANDAMUS, ALTERNATIVE DISMISSIAL PURUSANT TO Mo. Rul. Civ. P. Rule 55 [sic] OR ESTOPPELS [sic] ORDER PENDING PRESENTMENT OF PROOF OF SUBJECT MATTER JURISDICTION AND proof upon which property is made taxable" ("Landowner's demand") that alleged, *inter alia*, "false and fraudulent assessments" and "'counterfeited securities'" by Assessor. Landowner's demand also stated that the Commission and Assessor "ha[d] failed to appear" and had no standing in the circuit court. Landowner's demand stated that the circuit "[c]ourt should dismiss this [c]ase in favor of [Landowner]."

In November 2017, the circuit court held a hearing and took the matter under advisement before entering the judgment described above.⁹ The

⁹ The hearing was not recorded. After the hearing, but before the judgment was entered, Landowner filed a "NOTICE OF DUE PROCESS HEARING stating that a Due Process Hearing will be held on the ___day of ___, 2017 before" the circuit court "to determine the type or kind of tax(es) being asserted and [a]ssessed by Assessor on [Landowner] and/or [the property] and whether 'Subject Matter Jurisdiction' . . . exists[.]"

judgment also dismissed Landowner's "claim or cause of action against [Assessor] individually or in her official capacity[.]" as well as "any claim or cause of action against the [Commission] that may be implied or inferred in the present case[.]" This appeal timely followed.

Applicable Principles of Review and Governing Law

In an appeal from judicial review of an administrative agency's decision, we review the agency's decision and not the circuit court's judgment. *Mo. Coalition for the Env't v. Herrmann*, 142 S.W.3d 700, 701 (Mo. banc 2004). However, we review the decision of the circuit court to grant a motion to dismiss *de novo*.

Dye v. Department of Mental Health, 308 S.W.3d 321, 324 (Mo. App. W.D. 2010). Specifically regarding a landowner's claim "for judicial review of the Commission's dismissal of" his claim, we review "the Commission's decision, not the judgment of the circuit court." *Armstrong-Trotwood, LLC v. State Tax Comm 'n*, 516 S.W.3d 830, 835 (Mo. banc 2017). We defer to the Commission's judgment regarding factual matters, but we review *de novo* questions of statutory or constitutional interpretation. *Id.*

Analysis

For convenience of analysis, we address Landowner's points out of order.

Points 4 and 5—No Commission Error in Dismissal of Complaint

Point 4 claims the Commission erred by failing to comply with a regulation requiring the correction of an unlawful assessment and in "waiv[ing]" multiple asserted requirements of Assessor and the Board: a security instrument, proof of jurisdiction, liability, and a "lack of response"(presumably to Landowner's demand for proof of jurisdiction). Point 5 contends that the Commission erred by not certifying the record on appeal in violation of section 536.130.2 and in not making findings of fact and conclusions of law. While neither point expressly contends that the Commission erred in dismissing the complaint, even if we were to infer it, Landowner's failure to comply with Rule 84.04(d) makes it impossible for Landowner to meet his burden of persuading us that the Commission's decision was erroneous. *Cf. Morris v. Missouri Dept. of Health & Sr. Services*, 444 S.W.3d 913, 914 (Mo. App. W.D. 2014) (the party challenging the agency's decision has the burden of persuasion on appeal).

The obligation to comply with Rule 84.04 is applicable to parties proceeding without legal counsel.

Pro se appellants are held to the same standards as attorneys regarding the mandatory appellate briefing rules of Rule 84.04. *Scott v. Potter Elec. Signal Co.*, 310 S.W.3d 311, 312 (Mo. App. E.D. 2010). This is "to ensure that appellate courts do not become advocates by speculating on facts and on arguments that have not been made." *Nelson v. Nelson*, 195 S.W.3d 502, 514 (Mo. App. W.D. 2006).

"Judicial impartiality, judicial economy, and fairness to all parties preclude courts from granting *pro se* litigants preferential treatment." *Id.* (internal quotations and citation omitted). Although we are mindful of the problems faced by *pro se* litigants, we must require *pro se* appellants to comply with these rules and we cannot relax our standards merely because one is a non-lawyer. *Brown v. Ameristar Casino Kansas City, Inc.*, 211 S.W.3d 145,146 (Mo. App. W.D. 2007).

Pennington-Thurman v. Bank ofAm., NA., 486 S.W.3d 471,478 (Mo. App. E.D. 2016).

Here, neither deficient point permits us to conclude that the Commission erred. Point 4 contains five claims of error, and Point 5 contains two claims of Commission error.

Grouping multiple allegations of error in a single point relied on that do not relate to a single issue violates Rule 84.04(d). *In re D.L. W*, 133 S.W.3d 582, 584 (Mo.App. S.D.2004). A point relied on should contain only one issue, and parties should not group multiple contentions about different issues together into one point relied on.

Miller v. O'Brien, 168 S.W.3d 109,112 (Mo. App. W.D. 2005). Generally, such multifarious points preserve nothing for appellate review. ***Rouse v. Cuvelier***, 363 S.W.3d 406, 419 (Mo. App. W.D. 2012). In some instances, a multifarious point may still be reviewed, see *Id.*, but points 4 and 5 are so deficient in yet another way that it renders any such attempt futile.

Even if we were to break down the multiple claims of error into separate "points," we would still be left without any explanation "in summary fashion. . . in the context of the case" why the "legal reasons support the claim of reversible error" as required by Rule 84.04(d)(2)(C). A lengthy list of citations to constitutional provisions, statutes, and rules is included in points 4 and 5, but the most that is said about these authorities is that various actions by the Commission "may be" in violation of them. "A point that does not explain why the legal reasons support the claim of reversible error merits dismissal." *Jones v. Buck*, 400 S.W.3d 911, 916 (Mo. App. S.D. 2013).

We agree with the Commission that points 4 and 5, and the arguments that follow them, do not clearly convey the issues the Commission was being asked to review and do not present a specific assertion of reversible error by the Commission for this court to review. As Landowner's points are hopelessly deficient, and we are not permitted to craft a point and supporting argument on Landowner's behalf, see *Pennington-Thurman*, 486 S.W.3d at 478, we must deny points 4 and 5 on the ground that Landowner has failed to meet his burden of proving Commission error.

Points 1, 2, 3, and 6—No Assertions
of Reviewable Error

Landowner's first two points contend that Assessor erred. Point 3 claims the Board erred, and Point 6 contends that the circuit court erred. Ordinarily, it is the ruling of the Commission that we review on appeal. See *Armstrong-Trotwood, LLC*, 516 S.W.3d at 835. None of the exceptions to that

general rule are applicable here. Because the question is "whether the Commission erred[.]" ***Brown v. City of St. Louis***, 842 S.W.2d 163, 165 (Mo. App. E.D. 1992), we do not address claims of error alleged against Assessor or the Board. Cf. ***Kelly v. Missouri Dep't of Soc. Services, Family Support Div.***, 456 S.W.3d 107,111-12 (Mo. App. W.D. 2015) (point dismissed as it alleged circuit court error instead of error by the hearing officer for Department of Social Services); ***Brown***, 842 S.W.2d at 165 n.1 (appellant's contentions of error by the circuit court would not be addressed in the review of the Labor and Industrial Relations Commission's dismissal of workers' compensation claims).

As for error by the circuit court itself, even the additional principle that we review *de novo* the circuit court's grant of a dismissal, see ***Dye***, 308 S.W.3d at 324, does not rescue Point 6. Not only did both the Commission and the circuit court reach the same decision regarding failure of the complaint to state a claim for which relief could be granted, but Point 6 also claims that a dismissal for lack of subject matter jurisdiction was required - the very relief (albeit for a different reason) ordered by the trial court. Landowner "cannot assert trial court error for actions by which [he] was not aggrieved." ***Charnisky v. Chrismer***, 185 S.W.3d 699, 702 (Mo. App. E.D. 2006).

Part of the argument supporting Point 6 may be understood as complaining about a lack of authority of Assessor and the Board over the property. Even if we interpreted this argument as stating an additional basis for challenging the dismissal (by either the Commission or the circuit

court), "[i]ssues that are raised only in the argument part of the brief and are not contained in the point relied on are not preserved for review." *In re Marriage of Fritz*, 243 S.W.3d 484, 488 (Mo. App. E.D. 2007).

Points 1, 2, 3, and 6 are dismissed, and the judgment is affirmed.

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APP. 33
MISSOURI COURT OF APPEALS
SOUTHERN DISTRICT

No. SD35284

RONALD LEROY SATTERLEE,)	
)	
Plaintiff-Appellant,)	
)	
V.	)	No.
	)	SD35284
ALICIA MILLER-DEGASE, ASSESSOR)	
OF DOUGLAS COUNTY, MISSOURI,)	
)	
Respondent-Respondent,)	
)	
and)	
)	
MISSOURI STATE TAX)	
COMMISSION,)	
)	
Respondent-Respondent.)	

ORDER

Now on this 6th 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 application for transfer.

cc: Ronald L. Satterlee - Mailed
Christopher D. Wade
Emily A. Dodge

_____ ♦ _____

APP. 34
Supreme Court of Missouri

en banc
SC97303
SD35284

September Session, 2018

Ronald Leroy Satterlee,

Appellant,

vs. (TRANSFER)

Alicia Miller-Degase, Assessor of

Douglas County, Missouri,

Respondent,

and

Missouri State Tax Commission,

Respondent.

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.

STATE OF MISSOURI-Sct.

I, Betsy AuBuchon, Clerk of the
Supreme Court of the State of Missouri,
certify that the foregoing is a full, true

and complete transcript of the judgment of said Supreme Court, entered of record at the September Session, 2018, and on the 25th day of September, 2018, in the above-entitled cause.

IN TESTIMONY WHEREOF, I have hereunto set my hand and the seal of said Court, at my office in the City of Jefferson, this 25th day of September, 2018.

/s/ Betsy AuBuchon

Clerk

Betsy AuBuchon

_____ ♦ _____