

No. 18-8947

IN THE
SUPREME COURT OF THE UNITED STATES

Case #1

Michael-Francis: Palma— PETITIONER

vs.

HARRIS COUNTY APPRAISAL DISTRICT - RESPONDENT

Case #2

Michael-Francis: Palma— PETITIONER

vs.

HARRIS COUNTY REVIEW BOARD - RESPONDENT

MOTION FOR REHEARING

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GROUNDS FOR REHEARING

WRIT OF CERTIORARI

- 1) This request is presented due to circumstances of a substantial or controlling effect or other substantial grounds not previously presented (paragraphs below) and is presented in good faith and not for delay under Rule 44.
- 2) Due to this Court denying the Writ of Certiorari petitioner was forced to borrow Federal Reserve notes to tender to the tax assessor/collector, thereby creating a takings claim and causing petitioner direct harm through loss of property. See Appendix A for tender made.
 - a. These tenders were made under protest, making them involuntary under section 31.115¹ Texas Tax code and
 - b. if the ad valorem tax were Constitutional, tender should have been presented in Gold or Silver pursuant to Article 1 Section 10 of the federal Constitution, rather than in Federal Reserve notes in direct violation of section 3124² of Title 31 U.S. code and others. The "value" on the documents in Appendix A are in Federal Reserve notes which under section 18 Title 8 U.S. code are obligations of the United States.

¹ "Payment of an ad valorem tax is involuntary if the taxpayer indicates that the tax is paid under protest."

² "Stocks and obligations of the United States Government are exempt from taxation by a State or political subdivision of a State. The exemption applies to each form of taxation that would require the obligation, the interest on the obligation, or both, to be considered in computing a tax..."

3) A takings claim can now stand in this Court based on this Court's decision of June 21 2019 in Knick v. Township of Scott, Pennsylvania, et al. 588 U.S. ____ (2019) wherein this Court stated that an owner can now petition the federal courts directly when states and their political subdivisions take value from the owner without just compensation. See San Diego Gas & Elec. Co. v. San Diego, 450 U. S. 621, 654 (Brennan, J., dissenting).

- a. As stated in petitioners original Writ value is taken when Constitutional rights, *property rights*, are violated when:
 - i. County and judicial agencies fail to abide by their own rules and regulations, and
 - ii. when there is no mechanism upon which an owner can challenge jurisdiction either administratively or judicially, and
 - iii. judges opine contradictory opinions within itself and current precedent, and
 - iv. judges fail to consider a Man's shelter as sacred as opined in Boyd v. U.S. 116 U. S. 616, 626 (1886) and other cases thereby resulting in
 - v. funds or the land itself being taken from the owner without just compensation. A one-time full or a continuous and ongoing taking.

4) *This Court* now has a ripe takings claim which it cannot ignore; for doing so will cause further harm by a union State and its political subdivisions to this Man while being buoyed by the United States in violation of the federal Constitution, its Amendments and codes. The right to Life, Liberty and Property must be maintained by the United States government.

SUMMARY

Jurisdiction to place a petitioners' land and home on any appraisal record has been challenged for years 2015-2018 and at no point in time has any administrative or judicial entity ever proved up jurisdiction.

Yet these same agencies move forward in a direct tax scheme as if petitioner has no rights to live peaceably and without governmental intrusion on his land. The fact that petitioner had to borrow funds to discharge this direct debt, making the petitioner a peon to the taxing agencies or be made homeless, should be abhorrent to even the most cynical of persons. A payment of a direct tax on petitioners' land is a violation of his right to life, liberty and happiness, it is in every sense, a taking. This direct tax on what the state/county can only call the "occupation of living tax" is in violation of the federal Constitution and codes. I ask this Court and the United States not to violate these sacred rights.

PRAYER

For the reasons stated herein this Court should reconsider the Writ of Certiorari at this time before further takings occur and/or maintain this case on its docket as a takings claim.

I declare, that to the best of my knowledge, under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on 2 July 2019. (28 U.S.C. 1746)

Respectfully submitted,



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PROOF OF SERVICE

I, Michael-Francis Palma, do swear or declare that on this date, July 2 2019 as required by Supreme Court Rule 29 I have served the enclosed Motion for Rehearing on each party to the above proceeding or that party's counsel, and on every other person required to be served, by depositing an envelope containing the above documents in the United States mail properly addressed to each of them and with first-class postage prepaid, or by delivery to a third-party commercial carrier for delivery within 3 calendar days or through Texas Efile.

The names and addresses of those served are as follows:

Mr. Eric C. Farrar
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Mr. Keith A. Toler
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(Signature)

**Additional material
from this filing is
available in the
Clerk's Office.**