

No:

**21-7775**

**ORIGINAL**

IN RE THE SUPREME COURT OF THE UNITED STATES

Crystal Maye Sui Juris Trustee, behalf for 2009 family,  
Blanch Bale Trust etc.,

FILED  
JAN 25 2022  
OFFICE OF THE CLERK  
SUPREME COURT U.S.

Plaintiff, Appellant,

v.

BREVARD COUNTY TAX COLLECTOR No:05-2015-CA-38428

OCEAN TAX DEED INVESTMENT LLC., MURRAY ANDRIAN

ANDREA, Defendant Appellee's.

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IN THE SUPREME COURT OF UNITED STATES FROM BREVARD  
COUNTY FIFTH CIRCUIT COURT, on JUDGE HARISS DEFAULT ORDER

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PETITION BRIEF ON FOR EXTRAODINARY WRIT FOR MANDAMUS

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Miss Crystal Maye Sui Juris own Consul

50 E. 191 Street, 4 M

Bronx New York 10468

1646-353-4429,

## QUESTION

- 1) whether agency procedually followed notice requirement to service trustee, on Trust, or beneficiaries or whether Court over reach authority to tax trust or conflict with this court or other courts decision, whether the state has given anything for which it can ask a return.
- 2) whether local court of florida Circuit had jurisdiction to hear and determine the case between the parts? was appellant deprive due process of law, whether act of 1855 10 Stat. At large 701 enforcible or apply violated.
- 3) whether court had jurisdiction in the judgment it has given erroneous or not, or was the prior 1992 title viod, atfer the house, if properly transferred into the 2009 family trust, whether the due Process clause prohibits States from taxing trusts based only on the in-state of trustee no income connection to state beneficiaries whether the agency forclosed, tax on family trust violate the 5<sup>th</sup> 14<sup>th</sup> amend, decease trustor had no connection.

LIST OF PARTIES

The Caption in this case contain all the names in this proceedings to the Supreme Court of the United States  
(BREVARD County TAX COLLECTOR No:05-2015-CA-38428 OCEAN TAX DEED INVESTMENT LLC., MURRAY  
ANDRIAN ANDREA, Defendant and Respondent.

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## PETITION FOR WRIT OF MANDAMUS

Crystal Maye Petition pray for grant mandamus relief vacate reverse default judgment 9/21/15 review state deny due process violation 5<sup>th</sup> 14<sup>th</sup> Amdt Sec.6335, 6065 no service,tax Trust & Trustee beneficairy.

### OPENION BELOW ORDER WRIT OF POSSESSION no.05-2015-CA-38428

The local court Judge Harris lack status jurisdiction in default summaray judgment order granted possesion to appellee's. Petitioner relief brief aid the court to vacate fraudulent order 9/21/15 App A.

#### JURISDICTION

The original Jurisdiction of the Supreme Court of the United States confered on Article 3 Section Rule 20.1 R.17, 28 USC 1251,1651a. R.39, Const 11 Amdt conflict Rule 10 other courts, 28 USC1738 violation 5<sup>th</sup> 14<sup>th</sup> Amdt, no service R.6335, tax on family Trust, Trustee no connection to state.

#### CONSTITUTION AND STATUTORY PRVISION INVOLVED

The constitution issues of this involved violation of petitioner 5th and 14th Amdt due process of right protected gauranteed by law, violate R.6335 an fraud. A Declaration also on 10 Stat. 701. required.

#### STATEMENT OF THE CASE

A nature of the case

Quasi in rem refers to a legal action reference, have 4 attach witness testimony. by affidavit.

#### I. FACTS

Background. now for Quiet Title under statue of fraud violate R.6335 Rule.4 service. Rule.60 This action Quasi in rem refers to a lawfull action involves a dispute over illegal tax deed, no service on ownership family Trust irrevocably, located on 1637 Hays street NW Palm Bay Florida (family trust no connection to state is about the limits of a State's power to tax Trust. Florida imposes a tax on any trust income that "is for the benefit of Fl"as North Carolina resident. N. C. Gen. Stat. Ann. §105–160.2 (2017)., in violation of Fl. Stat. 196.181. Exempt law. Gray v. Winthrop. Status 10 Stat. At L 701

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<sup>1</sup> Foot note North Carolina Dept. of Revenue v. Kimberley Rice Kaestner, and Case LAW UNPUBLISHED IN OFFICIAL REPORTS APPEAL OF THE STATE OF CALIFORNIA FIRST APPELLATE DISTRICT DIVISION FOUR FIRST APPELLATE DISTRICT DIVISION FOUR Petitioner reference on PRATT, Super Ct No. 960479 and LINDA CASWELL, as Trustee etc., Plaintiff and Appellant, A074955 The trust was not notified or served. The Illinois Appellate Court in Mendeelson held when a trust instrument list a house as part of the trust the house belong to the trust. even if the deed was not formally transferred there. Appellant also send a copy of this brief to solicitor gerneral U. S. For R.24 intervene by 5.1 to clarefy this congressional at 1855 10 Stat. At large 701 issue sign by the President relevant to location for this private family Trust in caption ownership rights violated under this repubilican form of our government, in need for this court assistance.

Am Crystal Maye Sui Juris status 3<sup>rd</sup> party as Trustee behalf, Blanch Bale Trust. Trustor Perelena Douce who formed a family trust for the benefit of her grand daughter and grand son children in New York for her home State Florida, while in 11/10/09 new york appointed a fellow New Yorker Crystal Maye, as the trustee. The trust agreement granted the trustee "absolute discretion" to distribute the trust's assets to the beneficiaries. In 2009, shortly after on November 27 2009 trustor died in her florida home trustee in live New York. The trustee has control over title trust, Blanch Bale initial Trust. The trust that challenges Florida's tax had its first incarnation nearly 10 years ago, when New Yorker Perelena Douce formed a trust for the benefit of her grand Children. The bravad County sought to tax the trust 2010. Family Blanch Bale private irrevocably Trust (Trust)—formed for the benefit of Olivia Douce and her Brother and to take care of her mentaly ill aunty,

—under a law authorizing the State to tax any trust income that "is for the benefit of" a state resident, an ad valorum tax a trust with no connection to state. Exemption house hold goods personal effects in violation of Fl. Stat. 196.181 of all tax. N. C. Gen. Stat. Ann. §105–160.2. The State assessed a tax of more than \$1,400 for tax years 2010 through 2015 During that period, beneficiaries Olivia Douce an Trevone had no right to, and did not receive, any distributions. Nor did the Trust have a physical presence, make any direct investments, or hold any real property in the State. The trustee paid the tax 2010, under protest and challenge the taxing authority tax deed, in objection at the time in state office refuse to produce law App, courts, arguing that the tax as applied to the Trust violates 5<sup>th</sup> 14th Amend's Due Process Clause. The state courts ignored, when it lack personal jurisdiction, over Appellant relieved on,

NORTH CAROLINA DEPARTMENT OF REVENUE v. KIMBERLEY RICE KAESTNER 1992 FAMILY TRUST CERTIORARI TO THE SUPREME COURT OF NORTH CAROLINA No. 18-457. Argued April 16, 2019—Decided June 21, 2019

1. In its simplest form, a trust is created when one person (a "settlor" or "grantor") transfers property to a third party (a "trustee") to administer for the benefit of another (a "beneficiary"). A. Hess, G. Bogert, & G. Bogert, *Law of Trusts and Trustees* §1, pp. 8–10 (3d ed. 2007). As traditionally understood, the arrangement that results is not a "distinct legal entity, but a 'fiduciary relationship' between multiple people." *Americold Realty Trust v. ConAgra Foods, Inc.*, 577 U. S. \_\_\_\_ (2016) (slip op., at 5). The trust comprises the separate interests of the beneficiary, who has an "equitable interest" in the trust property, and the trustee, who has a "legal interest" in that property. *Greenough v. Tax Assessors of Newport*, 331 U. S. 486, 494 (1947). In some contexts, however, trusts can be treated as if the trust itself has "a separate existence" from its constituent parts. *Id.*, at 493.1 The trust that challenges appellee's taxation

holding that the Kaestners' in-state residence was too tenuous a link between the State and the Trust to support the tax. "As this present case." Held: The presence of in-state beneficiaries alone does not empower a State to tax trust income that has not been distributed to the beneficiaries where the beneficiaries have no right to demand that income and are uncertain to receive it. Pp. 5–16. (a) The

2. Due Process Clause limits States to imposing only taxes that "bea[r] fiscal relation to protection, opportunities and benefits given by the state." *Wisconsin v. J. C. Penney Co.*, 311 U. S. 435, 444. Compliance with the Clause's demands "requires some definite link, with no tax assessment signed oath or signature in violation of requirement by R. 6065. *deed* *Pl. Stat. 197. 443b*. **Internal Revenue Code, § 6203.** Method Of Assessment order under oath. The assessment shall be made by recording the liability of the taxpayer in the office of the Secretary in accordance with rules or regulations prescribed by the Secretary rules apply Article 1 Sec. 8 Cl. 14.

This was never done because there is no tax law" What looks like transpired here [is] they've engineered to deprive the people from discovery and deprive of 6<sup>th</sup> 5<sup>th</sup> 7<sup>th</sup> amend trial by jury trust, been deprive to object for appellee's unconstitutional action violate 5<sup>th</sup> amendment due process of law protected garuanteed by the constitution for the united States 1789, Article 4 Section 4 republic and,

- The Due Process Clause provides that "[n]o State shall ... deprive any person of life, liberty, or property, without due process of law." Amdt. 14, §1. The Clause "centrally concerns the fundamental fairness of governmental activity." *Quill Corp. v. North Dakota*, 504 U. S. 298, 312 (1992), overruled on other grounds, *South Dakota v. Wayfair, Inc.*, 585 U.S. \_\_\_, \_\_\_ (2018) (slip o...  
See more on law.cornell.edu

**North Carolina Dept of Revenue v. Kimberley Rice Kaestner**

**Kaestner, Justice Sonia Sotomayor**, writing for a unanimous court, upheld the judgment of the North Carolina Supreme Court that it is unconstitutional, as a violation of the 14th Amendment's Due Process Clause, for North Carolina to tax trust income when the trust has almost no connection with the state.

3. Although the trust beneficiaries lived in New York during the tax years in question, there were no other sufficient facts to establish a "minimum connection" between the trust and Florida. Specifically,

Justice SOTOMAYOR delivered the opinion of the Court. This case is about the limits of a State's power to tax a trust. North Carolina imposes a tax on any trust income that "is for the benefit of" a North Carolina resident. N. C. Gen. Stat. Ann. § 105-160.2 (2017).

The North Carolina courts interpret this law to mean that a trust owes income tax to North Carolina whenever the trust's beneficiaries live in the State, even if—as is the case here—those beneficiaries received no income from the trust in the relevant tax year, had no right to demand income from the trust in that year, and could not count on ever receiving income from the trust. The North Carolina courts held the tax to be unconstitutional when assessed in such a case because the State lacks the minimum connection with the object of its tax that,

the Constitution requires. We agree and affirm. As applied in these circumstances, the State's tax violates the Due Process Clause of the Fourteenth Amendment.

In the context of state taxation, the Due Process Clause limits States to imposing only taxes that "bear[r] fiscal relation to protection, opportunities and benefits given by the state." *Wisconsin v. J. C. Penney Co.*, 311 U.S. 435, 444, 61 S.Ct. 246, 85 L.Ed. 267 (1940). The power to tax is, of course, "essential to the very existence of government," *McCulloch v. Maryland*, 4 Wheat. 316, 428, 4 L.Ed. 579 (1819), but the legitimacy of that power requires drawing a line between taxation and mere unjustified "confiscation." *Miller Brothers Co. v. Maryland*, 347 U.S. 340, 342, 74 S.Ct. 535, 98 L.Ed. 744 (1954). That boundary turns on "[t]he simple but controlling question ... whether the state has given anything for which it can ask return." *Wisconsin*, 311 U.S. at 444, 61 S.Ct. 246. The forming of the 2009 family Branch Trust cancel all contract prior to it. state has not given anything for which it can ask return." *Wisconsin*, 311 U.S. at 444, 61 S.Ct. 246. Murdock v Penn. 319 US 105: (1943)

"A state may not impose a charge for the enjoyment of a right granted by the federal constitution and .... No state may convert any secured liberty into a privilege and issue a license and a fee for it."? To own is a right. Form of 2009 trust cansel remove state deed

## 1 Article 9 Section Cl 8

No Bill of Attainder or ex post facto Law shall be passed. • Protection from ex post facto laws No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or enumeration herein before directed to be taken.

4. statute violated by illegal PROPERTY taxation base on [ad valorem tax are Section 20.03 is charge on income doing business}, not for, household goods home where ones build there home on the land an permanent live are exempt from all taxes which violate Fl. Stat. 196.181, on private family Trust, see decis *Gray v Winthrop* appellant brought out a case entitled Redfield v. Fisher, wherein the court ruled that the individual, unlike the corporation, cannot be taxed for the mere privilege of existing, the tax collector are non profit corporation have chartered from the state, an must abide an follow the laws constitution federal an state, it can not create liability which is not authorize by the law of state legislators intent, for Household goods, are exempt, Fraud on court, See Sec 301 2am jur 2d section 129,1962 the law dose not permit without sanction by legislation. There is no law to tax private family Trust with no Situs. Connection to state, house transfer to 2009 family trust terminate state deed void.

16<sup>th</sup> Amendment Congress shall have the power to lay and collect taxes on incomes.

4<sup>th</sup> Amendment Private property cannot be taken for public use unless the owner is fairly compensated for it. Appellant was deprived of this right and damage, no service, or day in court, or evidentiary hearing.

9th. Amendment No one shall be denied their basic constitutional protection rights.

10th. Amendment Powers that are not specifically granted to the national government are to be retained by the states and people.

Statutes Violated by Appellee's. This Mandamus relief to vacate and reverse wrong.

5. PURPOSE OF THE FEDERAL GOVERNMENT is defined in the preamble: PREAMBLE: "A clause at the beginning of a constitution or statute explanatory of the reasons for its enactment and the objects sought to be accomplished." *Townsend v. State*, 147 Ind. 624, 47 N.E. 19, 37 L.R.A. 294, 62 Am. St. Rep. 477; *Fenner v. Luzerne County*, 167 Pa. 632, 31 A. 862. We the People, by Declaration, established government by consent; and, it is in the Constitution that we gave and limited that consent to our servants. By establishing and ordaining the Constitution for the United States of America,

We the People formed a "more perfect union"; any servant that varies from our laws and seizes authority that We the People did not authorize, wars against the Constitution and, therefore, the People; they are in bad behavior; and, it is the duty of We the People to remove them from office and try them for treason as provided for in the Constitution.

'WE, the people of the **United States**, in order to form a more perfect union, establish justice, ensure domestic tranquillity, provide the common defence, promote the general welfare, and secure the blessings of liberty to ourselves and our posterity, do ordain and establish this **constitution for the United States** of America. ARTICLE I—SECTION 1.

**the Constitution.** "Any judge who does not comply with his oath to the **Constitution of the United States**, wars against that **Constitution** and engages in acts in violation of the supreme law of the land. The judge is engaged in acts of treason." - *Cooper v. Aaron*, 358 U.S. 1, 78 S. Ct. 1401 (1958)

6. in a case **Pollack v Farmer** and **Economy Plumbing & Heating v. U.S.** 1972 See 90 Stat. 1824.

William H. Taft page 34,35, the 27 president of the united states decision of the supreme court in the income tax case deprive the national government of the power which by reason of previous decision of the court it was general suppose government had 1909-3 I therefore recommend to congress that both house by 2-3 vote shall propose an amendment to the constitution to give congress the power to levy tax upon government tax for the national government without apportionment among the states unproportioned to population, private sector cannot be taxed. Only D.C. Territory 26 USC 7701 a14. Federal income tax without the word unapportioned is unconstitutional. Text read as follows.

## 4TH AMENDMENT

The Fourth Amendment for the U.S. Constitution provides, "[t]he right of the people to be secure in their persons, h

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."

### Amendment V

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a grand jury, except in cases arising in the land or naval forces, or in the militia, when in actual service in time of war or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, 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.

What is the status of Judge Harris is he an Article III Judge?, Over trust land.

7. Justice Breyer defines administrative law in four parts. Namely, the legal rules and principles that: (1) define the authority and structure of administrative agencies; (2) specify the procedural formalities employed by agencies; (3) determine the validity of agency decisions; and (4) define the role of reviewing courts and other governmental entities in relation to administrative agencies.[1]

U.S. federal agencies have the power to adjudicate, legislate, and enforce laws within their specific areas of delegated power.

The Florida Territorial Court of Appeals was a court system during the time of the Florida Territory. Samuel J. Douglas served on it. Supreme Court rulings limiting the power of Article I and Article IV tribunals Edit The concept of a legislative court was first defined by Chief Justice John Marshall in the case of *American Ins. Co. v. 356 Bales of Cotton*, 1 Pet. 511 (1828), which is sometimes referred to as *Canter*, after a claimant in the case. In this case, a court in what was then the Territory of Florida had made a ruling on the disposition of some bales of cotton that had been recovered from a sunken ship. This clearly fell into the realm of admiralty law, which is part of the federal judicial power according to Article III of the Constitution. Yet the judges of the Florida Territorial Court had four-year terms, not the lifetime appointments required by Article III of the Constitution. Marshall's solution was to declare that territorial courts were established under Article I of the constitution. As such, they could not exercise the federal judicial power, and therefore the law that placed admiralty cases in their jurisdiction was unconstitutional.

Tenure that is guaranteed by the Constitution is a badge of a judge of an Article III court. The argument that mere statutory tenure is sufficient for judges of Article III courts was authoritatively answered in *Ex parte Bakelite Corp.*[1]

8. A two heirs been deprive Miss. Olivia Douce beneficiary, the other her brother. B. Travone Foster are sole beneficiaries, no service or notice on trust or appellant. The defendant Brevard County Tax Collector illegally foreclose sold to Ocean Tax Deed LLC is, who paid \$66,000, for house that worth \$200,000, as the successful bidder at a, Brevard County Tax deed Sheriff sale, Internal Revenue Service (IRS) auction, of the household on July 23, 2015. The other defendant Murray Brevard County Tax collector. Claimant is trustee Crystal Maye on behalf for decease trustor, heir A. Olivia Douce grand daughter grand son B:Travone Foster is DOB 12/9/93 benificary of the irrevocable Private living Trust owner(**Blanch Bale Trust 2009 own the land and house**), built by the trustor no debt owded. The Trust's claim is based on a transfer of title by Pereleena Douce Will grant house to fund in Blanch Bale Trust, actually assets place into it (that transfer the title assets to the name of Blanch Bale trust.)

for life, the trustor was of sound mind competency and understanding of that procedure, trustee hold title witness by Crystal Maye, App E 4 witnesses on November 10, 2009. Prior to her death, for grand daughter up on her death and grand son B. Travone Foster age now 26 that was, transfer family trust (specifically, on 10 Nov. 2009),

the IRS or Brevard County Tax collector tax the trustee and the private family trust house. as part of an effort to collect allege taxes the (IRS) Braverd tax collector claimed illegally allege, Perelena truster private sector, who had no interest, in the trust seperate entity household goods, but the trustee. paid by protest, owed no prior taxes form the 2009, and to 2015 tax years.

9. The **irrevocable private living Blanch Bale Trust** took title to house in 2009, Trustee Maye hold title for the heir benificary, was 12 years old, the grand daughter Olivia Douce, use to live at 291 East 143 Street apt 3a Bronx in New York, was not aware of any purported lien, or served with no R.4 personal service no notice or signed under oath, or requirement by R.6335, 6065 assessment under oath done. There is a conflict among the courts of appeals on the questions presented by petitioner. In case See **Mullane v. Central Hanover Bank & Trust Co.**, 339 U.S. 306 (1950) Out-of-state residents cannot be expected to be informed by statements in a local FLORIDA newspaper defendant deal with the property as if no trust existed; persons dealing with the trust property must strictly observe the trust's features. See Clerk refuse to accept filing UCC notice **App B** letter.

#### B. History of Litigation

In 2015 by Ocean Tax Deed LLC filed a writ possesion action against the private individual Oliver-Vaughn:Douce no interest then filed affidavit objection moot counter-claim challenge defendants action against the Trust, for some unknown reason by clerk violate 18 USC 2071, affidavit objection was not docket, **App C**, against defendants and Ocean tax deed seeking to have title possesion order in there name and advancing claims for unlawful detainer/ejectment, conversion and slander of title. When no trial or hearing was held, the court opined grant defendant order for possesion by Judge Harris lack jurisdiction, no service or notice on trust, and ignored the filed objection affidavit demand still de novo pending, defendant not agreed that the facts were essential with controversy dispute service. **App-A** writ order void. Bad faith that warrant vacate remand reversal with prejudice. Accordingly, the defendants filed no individual statements of "agreed facts," along with no supporting affidavit, testimony admission documents. The court error decided the case based on default "possession order with no facts" documents. The trial court found for IRS Brevard county tax collector

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2 foot note NORTH CAROLINA DEPARTMENT OF REVENUE v. KIMBERLEY RICE KAESTNER 1992 FAMILY TRUST Held: The presence of in-state beneficiaries alone does not empower a State to tax trust income that has not been distributed to the beneficiaries where the beneficiaries have no right to demand that income and are uncertain to receive it. Pp. 5-16.

illegal tax deed sheriff aution, without evidence notice, on trust no discovery or followed proper procedures in levying upon private trust no connection to state, that title was vested merge in Trust as in Pratt, and Linda caswell case, as appellants case. The court entered judgment to ocean tax Deed LLC as Pratt's compared case favor, awarding them "possession 21/9/15 " from August 8/21/15. June 16, title 1992, through the date of 7/23/15 surrender by force off the trust title no notice on trust. App D. 24 hour notice. violate 6335 R. § 6065. no Verification or returns Except as otherwise provided by the Secretary, for any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury. In present case no clear title change hand, as in Ruff v. Isaac.

## II. CONTENTIONS OF THE PARTIES. REASON FOR GRANTING THE WRIT

10. Rule 20 justify granting this writ aid of the court appellate jurisdiction that exceptional circumstances now warrant the exercise discretionary powers, and adequate relief cannot be obtained in any other form or from any court. in conflict . 339 U. S. 320, Ross v. Ross, 406 U.S. 598 (1950). beneficiary trust, was not notice or served as in Caswell and Tejada claim as

appellants that the trial court erred in finding that the IRS brevard, has not followed proper procedures. They specifically assert that a valid lien was not established on the property because certain IRS short comings in the initial phases of the collection process namely;(a) failing to send Blanch Bale private living Trust notice or service, house held in trust, same as in Mandelson as case, in Tejada a valid notice of deficiency form tax years 1992 and 2015; (b) failing to make a valid assessment R. 6065 of the taxes due for those years, holding In re Western Trading Co 340 F. Sup.1130 D.Nev. 1972 holding not deem to be owing. State v. Atlantic Oil production Co, v U.S. reversed, and (c) failing to mail a valid notice on trust and demand for payment within 60 days of each assessment- invalidate

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3. residence of the Kaestner Trust beneficiaries in North Carolina alone does not supply the minimum connection necessary to sustain the State's tax. First, the beneficiaries did not receive any income from the trust during the years in question. If they had, such income would have been taxable. See Maguire, 253 U. S., at 17; Guaranty Trust Co., 305 U. S., at 23. Second, the beneficiaries had no right to demand trust income or otherwise control, possess, or enjoy the trust assets at the tax years at issue; beneficiary who had "a right to the income from [a] trust for life"), aff'd. 312 U. S. 649 (1941). Because the reasoning above resolves this case in the Trust's favor, on Hanson v. Denckla, 357 U. S. 235 (1958); which held that a Florida court lacked jurisdiction to adjudicate the validity of a trust agreement even though the trust settlor and most of the trust beneficiaries were domiciled in Florida. Id., at 254. The problem was that Florida law made the trustee "an indispensable party over whom the court [had to] acquire jurisdiction" before resolving a trust's validity, and the trustee was a nonresident. Ibid. In deciding that the Florida courts lacked jurisdiction over the proceeding, prior Court no service personal jurisdiction issues cannot be waived under statue of frauds.

10. any IRS lien on the property and, thus, the sale to Ocean Tax Deed as in Pratt case. Appellant also claim that the brevard conty tax collector IRS's failure to give Blanch Bale private Trust notice now of age 23 yrs old Olivia Douce sole beneficiaries with Tavone Foster, as Caswell proper notice of the seizure and sale, to the beneficiary property invalidates the sale.

As in Pratt defendants takes issue with both arguments and further asserts that the Trust lacks standing to challenge the procedures employed by the Brevard county tax collector IRS which led to the creation of a illegal false lien against the property, in re Redfield v Sparks under the statue of limitation cannot protect illegal fraudulent tax deed is void. conflict violate R. 10, 28 USC 1738 full faith and credit CI The Illinois Appellate Court in Mendelsohn, and NYS Fioson case on forge deed, conflict with US Supreme Court Center. 339 US 306 (1950) -- Justia US Supreme Court. Violate 5th 14th Amendment due process of rights laws.

Because we find merit in Tejada's and the Trust's argument that Caswell was not given proper notice of proposed sale of the seized property, we need not resolve whether the stipulated evidence introduced in the present case was sufficient to establish compliance with the requirements necessary to create a valid tax lien on the property. Therefore we do not address their assertions regarding IRS errors in attempting to collect from Tejada. Our conclusion in turn, moots defendants Brevard tax collector as Pratt's standing argument . void state circuit court Harris judgments' reference to *Kalb. Feuerstein (1940) 308 US 433,60 S Ct 343, 84 ed 370*). Federal judges issused void order. See **24 hours notice App D.**

**APPELLANT OBJECTION FOR LACK OF RATIFICATION FOR COMMENCEMENT OF ACTION APPELLEE NOT REAL PARTY IN INTEREST RULE 17 OF THE FEDERAL AND STATE RULES OF CIVIL PROCEDURE**

also see Trinsey v Pagliaro 229,647 argument motion by attorney are insufficient not facts or testimony defendants case was presented on writ of possesion,from court default, see name on app-d Oliver-Vaughn:Douce, ex parte without service notice on trust, house held in trust for beneficiary grand daughter Olivia Douce 17 yrs old at the time 2015, and Travone Foster had no day in court, over the auth Rep: Oliver-Voughn:Douce Al Dey affidavit counterclaim filed objection moot App-C not heard or

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4. **foot note** . On appeal to this Court, reversed, p. 339 U. S. 320. Notice is the legal concept describing a requirement that a party be aware of legal process affecting their rights, obligations or duties. There are several types of notice: public notice (or legal notice), actual notice, constructive notice, and implied notice. resident or nonresident, provided its procedure accords full opportunity to appear and be heard. Pp. 339 U. S. 311-313. if appellant have no right to petition clause, we have no rights to redress wrong no day in court or hearing prior to confiscation of family trust no connection to state. Appellee action violates basic principles of common law, constitutional law and natural justice, as well as the Declaration, and other international treaties

docket violate 2071 in violation Fl State constitution Art 1 section 2 an United States Const due process Cl, and 5th amend, Art 3 section 2 for House land held in trust.

### III. STANDARD OF REVIEW

Because the case was presented on( stipulated facts), we review the record de novo. (Anaconda Co v. Franchise Tax Board (1982) 130 Cal.App.3d15,23.)

compared with this present case writ possession order 21/9/15 to vacate void appeal from

### IV. ANALYSIS: THE IRS'S FAILURE TO GIVE PROPER NOTICE TO THE TRUST OF THE SEIZURE AND SALE INVALIDATES THE SALE

11. Under 26 United States Code 6065, section 6335(a), once real property has been seized, the IRS must give written notice to"the owner trust" of the property. Under subdivision(b) of that section, notice of the proposed sale of the property must also be given to the owner in the manner provided in subdivision (a). Both subdivisions have been interpreted as requiring personal service on the property owner. (Goodwin v. United States (9th Cir.1991) 935 P.2d 1061, 1064-1065.) The IRS must strictly,

comply with the notice provisions of 26 United States Code section 6335; failure to do so invalidates a seizure and sale of real property, (Ibid) Void,

Here, the required notices of seizure and sale were personally served on Tejada, but no notices were served on Caswell as Miss Olivia Douce or on living Blanch Bale trust. The question then becomes whether or not service on Tejada, as to Oliver-Vaughn-Douce was sufficient for 26 United States Code section 6335 purposes. Pratt offers two theories in support of the proposition that such notice was adequate. App D 5 day notice an 24.

Pratt first argues that service on Tejada should be deemed service on the Trust because Tejada was the"agent" of the Trust. Pratt points out that, when the Trust was first created, Tejada was a trustee and that Tejada was still a trustee when the first IRS notice of seizure was served in November 1991. Pratt also notes that Tejada continued to reside on the property, acting as its "caretaker," after Caswell became the sole trustee in December 1991.

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5. foot note In *Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306 (1950) Annotation Primary Holding Reasonable steps must be taken to give potentially interested parties notice of an action and an opportunity to respond, and notice by publication may be insufficient if the names and addresses of non-resident parties are available. The use of publication notice violates the Fourteenth Amendment Due Process of law Clause because it creates the possibility that parties will be deprived of their property without the opportunity to be heard. By contrast, it does not raise due process concerns with regard to unknown and future interest holders.

Pratt's argument fails factually and legally. First, after Tejada resigned as trustee, the IRS served a corrected notice of tax lien, followed by an amended notice of seizure (which purported to correct the erroneous inclusion of Tejada's former wife in the original notice.) The sale was ultimately conducted pursuant to that amended notice. See notice to individual Oliver-Vaughn:Douce, not Miss. Olivia Douce, the Trust owner sole benificiary, an Travone Foster were out of state or trust Crystal Maye Trustee, **App E Olivia Douce birth and affidavits title,**

12. Thus, Tejada was not a trustee when the operative notice of seizure was served on him. Second, Tejada was not a trustee when the notice of sale was served on him. Third, the notices in question were not served on Tejada as agent for the Trust; As **Blanch Bale living irrevocable private Tirust**, as compared Oliver-Vaughn:Douce they were directed to him as an individual. And finally, Pratt provides no authority for the proposition that Tejada's position as "caretaker" would constitute authority to receive notices on behalf of the Trust even if the notices had been addressed to that entity.

Pratt also argues that the Trust should be deemed the "alter ego" of Tejada and, thus, that service of the notices of seizure and sale on Tejada should be deemed service on the Trust. In support of the first portion of his argument, Pratt asserts that under the trust agreement Tejada "retains the right to draw upon trust bank accounts and receive a salary from the trust. . ." Pratt also notes that Tejada lived on the property and had his "housing expenses" paid by the Trust. Pratt further notes that the Trust has "no independent source of income" and that "most of the accounts" for the property continue under Tejada's name. (Italics added.)

There are two significant problems with Pratt's arguments. First, "alter ego" is a doctrine, pursuant to which an entity or legal form, such as a corporation or trust, is disregarded in order to impose liability on an individual; it is invoked to avoid inequity. (Say & Say, Inc. v. Eversholt (1993) 20 Cal.App.4th 1759, 1767-1769.) Pratt fails to establish that inequity would flow from our failure to invoke the doctrine in

the case at bench. We first note that Pratt does not contend and we find no facts in the record which would support a contention that the Trust was not a valid legal entity. As far as fairness to the IRS, Bradford County tax Collector, and Pratt are concerned, the conveyance of title from Tejada, compared Blanch Bale Trust, 2009 to funded the living Trust owner, as in 1992 viod tax deed was a matter of public record UCC1.

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6 Foot note In an article written in the Illinois Bar Journal, November 2015, attorney Sherwin Abrams was referenced as having compared the Mendelson case to the case of Ross v. Ross, 406 Ill. 598 (1950). Although a trust instrument stated the house was part of the trust, there was no separate, formal documentation demonstrating a transfer of the home into the trust. When considering whether the home was properly transferred into the trust, the Mendelson court noted that it could "find no Illinois authority on point." In re Mendelson, at ¶ 30. The court held that the house was indeed part of the trust despite the absence of a recorded deed transferring the real estate to the trust. The case quickly sparked discussion among members of the ISBA's transactional email discussion group. Several raised the concern that unsuspecting purchasers of real property will learn to their dismay that the property they bought had previously been transferred to a trust without that transfer having been recorded.

13. notice as Lis pendent App B. Indeed, the notice of encumbrances on the property which the IRS brevard county provided to care taker Oliver-Vaughn:Douce as in Pratt before the sale informed Pratt of the conveyance, not to the trust. Thus, both the IRS brevard county tax collector as Pratt had actual, as well as constructive, notice of the Trust's status as title holder to the house land location 1637 Hays property. The IRS brevard county was thus under a duty to serve its,

notices on Caswell and Pratt should certainly have checked to be certain that the IRS's brevard tax notices conformed to law. Thus, there is no equitable reason to invoke the "alter ego" doctrine to find that service on Tejada as Oliver-Vaughn:Douce to constituted service on the Trust.

We also note that even if we were to "disregard" the Trust for the purpose suggested by Pratt, the Trust is still a viable legal entity which "owns" the property. If an owner's actual knowledge of a seizure and sale is inadequate to validate a sale absent strict compliance with 26 United States Code section 6335 notice requirements (see discussion in fn. 1, ante), we have grave doubts that service on Tejada as "present case," in his capacity as the "alter ego" of the Trust would be deemed sufficient under federal law. Saldamando, J.\* We concur: Hanlon, P.J. Poche, J.

\* Judge of the City and County of San Francisco Superior Court, assigned by the Chief Justice pursuant to article VI, section 6 of the California Constitution.

The judgment should reversed. The trial court bad faith should be hereby directed to enter judgment quieting title in this private living Blanch Bale Trust appellant to beneficiary. defendant Brevard county as, in Pratt to bear costs of appeal.

The Illinois Appellate Court in Mendelson held that when a trust instrument lists a house as part of the trust, the house belongs to the trust even if the deed was not formally transferred there. Critics worry the ruling could put unsuspecting purchasers at risk. On September 9, 2015, the Illinois Appellate Court issued its ruling in *In re Estate of Mendelson*, 2015 IL App (2d) 150084.

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7. Foot note. *Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306 (1950), was a case in which the Supreme Court of the United States set forth the constitutional requirements for notice of judicial proceedings to a potential party under the 5th and Fourteenth Amendment to the United States Constitution. The right to property or right to own property is often classified as a human right for natural persons regarding their possessions. A general recognition of a right to private property is found more rarely and is typically heavily constrained insofar as property is owned by legal persons and where it is used for production rather than consumption.

Judicial notice R. 201 the very private family trust owner located on patent land 10 Stat. At large 201 enforceable for ever that have no connection to state, illegal tax deprive, taken without compensation no day in any court or evidentiary hearing, tax trust, is a instrument use to destroy steel land from the people private trust without challenge, court 2009 order invalid, without trust, notice that own asset, August 14, 2009 invalid to sue Oliver-Vaughn:Douce AlDey has no interest as owner, the two beneficiaries was deprived of there interest with no hearing violate due process procedural rights.

IV. CONCLUSION

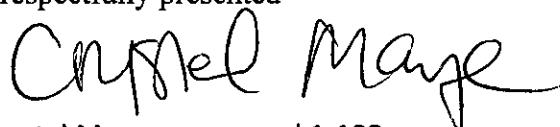
WHEREFORE request this court should reverse with prejudice considered grant Petitioner For an Writ For this Mandamus Prohibition and set the matter on court docket for briefing on the issues relief null void the order stay herein. R.17 R. 20. Under penalty of purjury.

28 USC 1746

respectfully presented

Dated 1/13/22

auth rep by:



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