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**ORDER DENYING TRANSFER,
INDIANA SUPREME COURT
(JUNE 19, 2024)**

IN THE INDIANA SUPREME COURT

DOUGLAS DYSON,

Appellant(s),

v.

WHITLEY COUNTY AUDITOR;
WHITLEY COUNTY TREASURER,

Appellee(s).

Court of Appeals Case No. 23A-TS-02791

Trial Court Case Nos.

92C01-2309-TS-864

92C01-2309-MI-824

Before: Loretta H. RUSH, Chief Justice of Indiana.

ORDER

This matter has come before the Indiana Supreme Court on a petition to transfer jurisdiction, filed pursuant to Indiana Appellate Rules 56(B) and 57, following the issuance of a decision by the Court of Appeals. The Court has reviewed the decision of the Court of Appeals, and the submitted record on appeal, all briefs filed in the Court of Appeals, and all materials filed in connection with the request to transfer jurisdiction

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have been made available to the Court for review. Each participating member has had the opportunity to voice that Justice's views on the case in conference with the other Justices, and each participating member of the Court has voted on the petition.

Being duly advised, the Court DENIES the petition to transfer. All other pending motions are denied as moot.

Done at Indianapolis, Indiana, on 6/19/2024

/s/ Loretta H. Rush
Chief Justice of Indiana

All Justices concur, except Goff, J., who did not participate in the decision of this matter.

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**ORDER OF DISMISSAL,
COURT OF APPEALS OF INDIANA
(MARCH 4, 2024)**

IN THE COURT OF APPEALS OF INDIANA

DOUG DYSON,

Appellant,

v.

WHITLEY COUNTY AUDITOR, ET AL.,

Appellees.

Court of Appeals Cause No. 23A-TS-2791

Before: WEISSMANN, FELIX, JJ.,
NAJAM, Sr. J., Judges.

ORDER

- [1] Appellees have filed a Motion to Dismiss Appellant's Appeal. Appellant has filed a Verified Motion in Objection to Dismiss Appeal.
- [2] Having reviewed the matter, the Court finds and orders as follows:
 - 1. Appellees' Motion to Dismiss Appeal is granted.
 - 2. This appeal is dismissed with prejudice.

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3. The Clerk of the Court is directed to send this order to the parties, the trial court, and the Whitley Circuit and Superior Courts Clerk.
4. The Whitley Circuit and Superior Courts Clerk is directed to file this order under Cause Numbers 92C01-2309-TS-864 and 92C01-2309-MI-824 and, pursuant to Indiana Trial Rule 77(D), the Clerk shall place the contents of this order in the Record of Judgments and Orders.

[3] Ordered: 3/4/2024

Weissmann, Felix, JJ., Najam, Sr. J., concur.

For the Court,

/s/ Paul A. Felix

Chief Judge

**ORDER DISMISSING COMPLAINT,
WHITLEY COUNTY CIRCUIT COURT
(OCTOBER 26, 2023)**

IN THE WHITLEY CIRCUIT COURT
STATE OF INDIANA, COUNTY OF WHITLEY

DOUGLAS ALAN DYSON,

Plaintiff,

v.

WHITLEY COUNTY AUDITOR,
TIFFANY DEAKINS,

Defendant.

Cause No.: 92C01-2309-MI-824

Before: Matthew J. RENTSCHLER,
Judge, Whitley Circuit Court.

ORDER DISMISSING COMPLAINT

Defendant, Whitley County Auditor, Tiffany Deakins, by counsel, filed her Motion to Dismiss Plaintiff's Complaint. The Court having, considered the same, and being otherwise duly informed, DISMISSES the Plaintiff's Complaint.

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/s/ Matthew J. Rentschler
Judge, Whitley Circuit Court

Date: 10-26-2023

Copy to:

Mr. Douglas A. Dyson
Ms. Amanda C. Delekta

**AMENDED ORDER OF THE COURT,
WHITLEY COUNTY CIRCUIT COURT
(SEPTEMBER 27, 2023)**

IN THE WHITLEY CIRCUIT COURT
STATE OF INDIANA, COUNTY OF WHITLEY

IN RE: 2023 TAX SALE

Cause No. 92C01-2309-TS-864

Before: Matthew J. RENTSCHLER,
Judge, Whitley Circuit Court.

AMENDED ORDER OF THE COURT

The Court held a hearing where Whitley County Auditor Tiffany Deakins and Whitley County Treasurer Kay Gatton were present and accompanied by Whitley County Attorney Matthew Shipman. Douglas Dyson appeared pro se. The Court now make the following findings:

1. This hearing is held pursuant to IC 6-1.1-24-4.7 after receiving a written "Affidavit of Formal Complaint and Defense," from Douglas Alan Dyson regarding property owned by Doug Dyson.
2. The Court has reviewed the written submission and now finds that it is an invalid objection to tax sale.
3. Judgment is now entered in favor of Whitley County and against Mr. Doug Dyson on his objection.

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4. Whitley County is authorized to proceed with the sale of Mr. Doug Dyson's property at tax sale.

SO ORDERED this 27th day of September 2023.

/s/ Matthew J. Rentschler
Judge, Whitley Circuit Court

Copy to:

Whitley County Auditor
Whitley County Treasurer
Mr. Matthew Shipman
Mr. Doug Dyson

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**ORDER DENYING MOTION
TO RECONSIDERATION,
COURT OF APPEALS OF INDIANA
(MARCH 19, 2024)**

IN THE COURT OF APPEALS OF INDIANA

DOUG DYSON,

Appellant,

v.

WHITLEY COUNTY AUDITOR, ET AL.,

Appellees.

Court of Appeals Cause No. 23A-TS-2791

Before: WEISSMANN, FELIX, JJ.,
NAJAM, Sr. J., Judges.

ORDER

- [1] On March 4, 2024, Appellees' Motion to Dismiss Appeal was granted because (1) the Appellant's brief was so deficient and rife with violations of the appellate rules that dismissal was warranted, and (2) the Notice of Appeal was untimely, resulting in forfeiture of the appeal. *See* Appellate Rule 9(A)(5).
- [2] Appellant, pro se, has now filed an "Affidavit of Notice of Objection to Order Granting

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Dismissal of Appeal,” which the Court will treat as a motion to reconsider.

[3] Having reviewed the matter, the Court finds and orders as follows:

1. Appellant’s Affidavit of Notice of Objection to Order Granting Dismissal of Appeal shall be treated as a Motion to Reconsider and is hereby denied.
2. This appeal remains dismissed.
3. The Clerk of the Court is directed to send this order to the parties, the trial court, and the Whitley Circuit and Superior Courts Clerk.
4. The Whitley Circuit and Superior Courts Clerk is directed to file this order under Cause Numbers 92C01-2309-TS-864 and 92C01-2309-MI-824 and, pursuant to Indiana Trial Rule 77(D), the Clerk shall place the contents of this order in the Record of Judgments and Orders.

[4] Ordered: 3/19/2024

Weissmann, Felix, JJ., Najam, Sr. J., concur.

For the Court,

/s/ Paul A. Felix

Chief Judge

**HEARING ON DYSON AFFIDAVIT OF
FORMAL COMPLAINT AND DEFENSE,
TRANSCRIPT
(SEPTEMBER 26, 2023)**

IN THE WHITLEY CIRCUIT COURT
STATE OF INDIANA, COUNTY OF WHITLEY

WHITLEY COUNTY AUDITOR,
WHITLEY COUNTY TREASURER,

Plaintiffs,

v.

DOUG A. DYSON,

Defendant.

Cause No. 92C01-2309-TS-864

Before: Matthew J. RENTSCHLER,
Judge, Whitley Circuit Court.

[September 26, 2023, Proceedings, p.1]

The following is an excerpt of Hearing on Defendant Doug Dyson's Affidavit of Formal Complaint and Defense from the bench held on September 26, 2023, in the Whitley Circuit Court. Present: The Honorable Judge Matthew J. Rentschler; Plaintiffs appears and with Matthew R. Shipman; and Defendant appears pro se.

SEPTEMBER 26, 2023

COURT: This is 92C01-2309-TS-30, excuse me, 864, uh, regarding the tax sale here in Whitley County. The following persons are present for the hearing. Tell me your name sir.

DEFENDANT: My name is Douglas Alan Dyson.

COURT: Mr. Dyson is present today in person. Mr. Shipman is present on behalf of the County and the Whitley County Auditor is present as well, thank you for being here. And the Whitley County Treasurer, I see you back there Ms. Gatton. We are here today for proceedings justified by Mr. Dyson's filing of a, I'm not sure what we're calling it, but he has requested a hearing and the Court is granting that hearing today. Mr. Dyson it is my intent to give you an opportunity to be heard on your request, uh, that you be exempted from the tax sale. I'll be glad then to hear from the County as to their conversation, arguments and we'll see where that leaves us.

DEFENDANT: Yeah, I'm somewhat confused because all of the filings, I filed in, uh, in a miscellaneous case, and now and then those documents have all been brought over to this case.

COURT: Correct—

DEFENDANT: So I don't understand and I was only given about twenty-four hours' notice to be here. I'm really hardly prepared to be honest with you.

COURT: I'm sorry to hear that, but we're here today, we're having a timely hearing and giving you the opportunity to be heard. I've been provided today as I walked into the courtroom, my staff provided

me with a big-thick ream of documents called Affidavit of Fact to Take Judicial Notice.

DEFENDANT: Yeah.

COURT: I have not had a chance to read it, can you tell me what this is?

DEFENDANT: Yes, I would like you to take judicial notice of each one of these points. This whole proceeding is under the color of law. And if you'll read that too and I would prefer that you rule on taking judicial notice before we have a final hearing on this.

COURT: As I said, I haven't had a chance to read that, so I'll be glad-

DEFENDANT: Yeah, I mean-

COURT: -don't interrupt me Mr. Dyson, I'll be glad to taken into account what needs to be taken into account. I'm going to give you the opportunity now to present evidence or to make argument on your issues. You have that opportunity at this time. What would you like to do?

DEFENDANT: Well I would like to call the Auditor and swear her in.

COURT: All right. Any objection to that Mr. Shipman?

MR. SHIPMAN: Well your Honor, I don't believe it's appropriate given the statute, and I, like Mr. Dyson, I'm not entirely sure the proceedings under which we are here today, so, um, if truly we're hear under, um, Indiana Code 6-1.1-24-4.7, which is the, you know, the objection to a tax sale, um, and um, then there are very limited reasons in which a person can be exempted from a tax sale

and the Auditor has absolutely no knowledge of whether or not Mr. Dyson's property qualifies for those, which is it that it's unsafe or hazardous, um, condition, and so I don't see the purpose in calling her as a witness.

DEFENDANT: Objection.

COURT: Well, let me ask you this Mr. Dyson. What is your intent, what is your purpose in calling the Auditor?

DEFENDANT: To ask her about, uh, this whole procedure. I mean, she, she's filed an affidavit, surely I can question her about that affidavit she has filed. And uh, uh, I object because this is all under the color of law and, you know, there's been a tax sale advertised my property, you put a judgment on it, and now we're having a hearing. Where's the due process of it, in this? Where's the fair hearing that at in this? You know?

COURT: Can you, can you answer my question sir. What was, what is your intention of calling the Auditor? What is your legal point your trying to make?

DEFENDANT: I want to question her regarding the Notice of Tax Sale.

COURT: You're going to question her what?

DEFENDANT: Uh, question her regarding the Notice of Tax Sale that she served.

COURT: And what is the argument that you're trying make-

DEFENDANT: The argument is-

COURT: Stop interrupting me, okay.

DEFENDANT: --okay.

COURT: We're going to have a problem if every time I speak and before I stop talking, you interrupt me, that's going to be a problem. You've done it four or five times already. So you wait until I'm done talking and then you can talk and I promise not to interrupt you, is that fair?

DEFENDANT: Yeah.

COURT: All right. So, my question to you, well, let me see if I can clarify my question, why is it relevant what the Auditor has to say at this point? What legal argument would you make?

DEFENDANT: Are you finished talking?

COURT: I am, go ahead.

DEFENDANT: Okay. The Notice of Tax Sale that she served on me, it was pursuant to laws of the Indiana General Assembly, notice is given at the following described property, uh, is listed for sale. Uh, she didn't specifically state what laws of the General Assembly that she has filed this Notice of Tax Sale and put her under oath and-

COURT: Why does she need to do that?

DEFENDANT: She can move it out law.

COURT: Go on.

DEFENDANT: Yeah, so I want to find out just as specifically because I put together a document stating that she didn't have the jurisdiction, the Court have no jurisdiction on the record as it regards to my property, and I'm challenge the jurisdiction need to be proved, they need to prove jurisdiction. I need to get her under oath and uh,

uh, and she's filed an affidavit here and I can't even, so far, uh, I can't even, uh, uh, depose her on her affidavit.

COURT: All right Mr. Dyson, I'm going to deny your request. I'm going to accept Mr. Shipman's interpretation of the statute of Indiana Code 6-1.1-24-4.7 that the only, uh, uh, allegations you can make to exclude yourself from the tax sale are either that the property contains hazardous waste or another environmental hazard or has unsafe building conditions for which the costs abate remediation will exceed the fair market value of the property. I do not find that the testimony of the Auditor, uh, in this case to be relevant to that purpose, so I'm going to deny your request. What further would you like to accomplish today?

DEFENDANT: Well, if you'll, if you'll look over this judicial notice, it's pretty plain in here, you know, there has to be a cite, which she doesn't have a cite, I don't, you know, she's charged me with having (inaudible) tax, I want to ask her about it, she has a stamp up there.

COURT: Your request has been denied. What do you want to do that I haven't denied so far?

DEFENDANT: Well, I, this judicial notice tells you, if you would take judicial notice, that she has no liability and I want to ask her-

COURT: I do not accept that as grounds for excluding you from the tax sale. Do you want to proceed under one of the two exclusions that the statute mentions?

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DEFENDANT: Yeah, right here, 6-1-1-2-4, liability for the tax.

COURT: I'm talking about subsection (i)(1) and (2).

DEFENDANT: I don't have that subsection.

COURT: Do you have any evidence that your property falls under those subdivisions?

DEFENDANT: My property falls under not taxable.

COURT: My question was do you have any evidence that your property falls under subsection (i)(1) or (2)?

DEFENDANT: Yes. And the evidence is in this judicial notice if you will take judicial notice.

[. . .]

**JOINT APPLICATION FOR JUDGMENT
AND ORDER OF SALE
(SEPTEMBER 18, 2023)**

STATE OF INDIANA
IN THE CIRCUIT COURT
COUNTY OF WHITLEY

CAUSE NO. 92C01-2309-TS-864

**JOINT APPLICATION FOR
JUDGMENT AND ORDER OF SALE**

COME NOW, the Whitley County Treasurer, Kay Gatton and the Whitley County Auditor, Tiffany Deakins, pursuant to IC 6-1.1-24-1, *et seq.*, and respectfully apply for an entry of judgment against and order for the sale of those tracts or items of real property on which: (A) any property taxes or special assessments certified to the county auditor for collection by the county treasurer from the prior year's spring installment or before are delinquent as determined under IC 6-1.1-37-10; and (B), any unpaid costs are due, under section 2(c) of IC 6-1.1-24 from a prior tax sale.

In support of this Joint Application, the Treasurer and Auditor show to the Court as follows:

1. The Treasurer and Auditor of Whitley County have prepared, corrected and submitted, in compliance with IC 6-1.1-24-4.6, *et seq.*, a list of real property subject to taxes and assessments as prescribed by IC 6-1.1-24-1. The Treasurer and Auditor herewith submit and subscribe a Joint Affidavit affirming that

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said list is a true and accurate list of the real property within the County of Whitley upon which remain, after correcting, delinquent uncollected taxes, special assessments, penalties and costs. Said Request for Judgment List and Joint Affidavit are attached hereto and incorporated by reference herein.

2. Notice to the owner or owners of the real property eligible for sale required by IC 6-1.1-24-4 has been sent by certified mail, return receipt requested, and first class mail to the last address of the owner for the property as indicated in the transfer book records of the county auditor not less than twenty-one (21) days before the date of this Application. The dates of the publication required by IC 6-1.1-24-3 are: 08/23/2023 in the Churubusco News and Columbia City Post & Mail, 08/30/2023 and 09/06/2023 on the County website.
3. Notice to mortgagees or installment land contract purchasers, if so requested under IC 6-1.1-24-3(c), was transmitted not less than twenty-one (21) days before the date of this Application.
4. No properties were certified to the Auditor as "vacant or abandoned" under IC 6-1.1-24-1.5 or "not suitable for tax sale" under IC 6-1.1-24-1.7.

WHEREFORE, the Treasurer, Kay Gatton and Auditor, Tiffany Deakins, respectfully request that judgment be entered against the tracts or items of real property on the attached list in favor of the State of Indiana for the amount of taxes, special assessments,

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penalties and costs due severally on them, that the Court order the sale of the tracts or items of real property as the law directs and grant all other appropriate relief.

Respectfully submitted,

/s/ Tiffany Deakins

Auditor

/s/ Kay Gatton

Treasurer

Dated this 15th day of September, 2023

WHITLEY COUNTY 2023 TAX SALE JUDGMENT LISTING

Whitley County 2023 tax Sale Judgment Listing
PRINTED 09/18/23 10:35 AM

Whitley County 2023 Tax Sale Judgment Listing

PRINTED 09/18/23 10:35 AM

Certified Mail Number	Property ID / Sale ID	Property Location / Brief Legal	Owner	Judgment Amount
9214896900848703077394	92-02-02-101-041.000-005 922300036	LOC: 6924 N Wilm Rd Columbia City 46723 Legal: Lot 43 James Wirt Addition To New Lots	Dennis, Angela F	\$ 2,204.85
9214896900848703077510	92-02-02-101-041.000-005 922300037	LOC: 1434 NICHOLS DR Columbia City 46723 Legal: Lot 37 NICHOLS DR NICHOLS DR	FLICK, JAMES L JAMES L FLICK	\$ 2,204.85
9214896900848703077653	92-02-12-308-031.000-003 922300038	LOC: 3291 W RIM DR Columbia City 46723 Legal: Lot 37 Etn NW 38 Oak Park Subdivision	Lee, Eric R & Colleen M	\$ 797.29
9214896900848703077700	92-02-12-308-031.000-003 922300039	LOC: 3291 W RIM DR Columbia City 46723 Legal: Lot 37 Etn NW 38 Oak Park Subdivision	Pollock, Eric R Michael Pollock Richard Lynn S Pollock, Eric R	\$ 797.29
9214896900848703077703	92-02-18-105-023.000-003 922300040	LOC: 5679 N Elder Rd 46764 Legal: Lot 3 S.261a Deer Creek	Torchman, James L & Heidi J	\$ 150.02
9214896900848703077710	92-04-01-011-021.000-000 922300041	LOC: 7199 N 10th St Etn NW 38 Oak Park Legal: Lot 23 Etn NW 38 Oak Park Subdivision	Lee, Eric R	\$ 150.02
9214896900848703077742	92-10-08-101-076.000-005 922300042	LOC: 3430 E State Rd 14 Columbia City 46723 Legal: Lot 74 State Acres Subdivision	Dymos, Doug	\$ 5,543.97
9214896900848703077799	92-07-04-000-409-003-007 922300043	LOC: 2270 E 600 St Columbia City 46723 Legal: Lot 40 Etn NW 38 Oak Park Subdivision	Young, Sherry L	\$ 1,534.47
92148969008487030777402	92-07-04-000-409-003-007 922300050	LOC: 709 N State Rd 3 Larwell 46764 Legal: Pt Sec 14-64 64 T31 R3 6.00a	Flick, Ralph & Jo Ellen	\$ 10,534.47
9214896900848703077779	92-07-09-000-207-000-007 922300051	LOC: Vacant Land East of 7229 W Division Rd Larwell 46765 Legal: W 106 N 64 64 T31 R3 1.00a	Flick, Ralph & Jo Ellen L	\$ 209.11
92148969008487030777453	92-07-09-000-207-000-007 922300052	LOC: Vacant Land East of 7229 W Division Rd Larwell 46764 Legal: Pt Sec 14-64 64 T31 R3 1.10a	Flick, Joellen & Ralph Kathie	\$ 223.04

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[Transcription]

**Whittley County 2023 Tax Sale
Judgment Listing PRINTED 09/18/23 10:35 AM**

Cert. Mail #:	9214896900848703077394
Property ID:	92-02-02-107-045.000-005 922300036
Location:	LOC: 6924 N Wise Rd Columbia City 46725 Legal Lot 45 James Wise Addition To New Lake
Owner:	Dennis, Angela F
Judgment Amount:	\$ 2,204.85

Cert. Mail #:	9214896900848703077615
Property ID:	92-02-12-305-013.000-005 922300037
Location:	LOC: 3254 W. Circle Dr Columbia City 46725 Legal Lot 37 Ex Nw 5ft Oak Park Subdivision
Owner:	King, Gayla M & Zolman, Esther
Judgment Amount:	\$ 485.85

Cert. Mail #:	9214896900848703077653
Property ID:	92-02-12-308-037.000-005

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	922300038
Location:	LOC: 3301 W Hill Dr Columbia City 46725 Legal Lot 37 Ex NW 5ft Oak Park Subdivision
Owner:	Lee, Eric R & Colleen M
Judgment Amount:	\$ 797.29

Cert. Mail #:	9214896900848703077790
Property ID:	92-02-12-309-055.000-005 922300039
Location:	LOC: 3509 W Hill Dr Columbia City 46725 Legal Lot 55 Oak Park 1st Addition
Owner:	Poffenberger, Shawn Michael, Poffenberger, Rachael Lynn & Poffenberger, Amy Ellen
Judgment Amount:	\$ 504.34

Cert. Mail #:	9214896900848703077493
Property ID:	92-02-18-105-003.000-005 922300042
Location:	LOC: 5079 N Elder Rd Larwill 46764 Legal Lot3 3.261 a Bear Creek

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Owner:	Forschner, Jason L & Heidi J
Judgment Amount:	\$ 150.02

Cert. Mail #:	9214896900848703077516
Property ID:	92-10-01-211-022.000-006 922300045
Location:	LOC: 7806 E Gantony Dr 92 Fort Wayne 46818 Legal Lot 22 Donatellos Village Section III
Owner:	Hall, Kara K
Judgment Amount:	\$ 2,507.33

Cert. Mail #:	9214896900848703077424
Property ID:	92-10-08-101-076.000-006 922300047
Location:	LOC: 3630 E State Rd 14 Columbia City 46725 Legal Lot 76 Stable Acres Subdivision
Owner:	Dyson, Doug
Judgment Amount:	\$ 5,343.92

Cert. Mail #:	9214896900848703077998
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Property ID:	92-02-28-000-302.000-007 922300048
Location:	LOC: 2270 N 650 W Columbia City 46725 Legal 2a W2 Nw4 Sw4 S28 T32 R8 2.208a
Owner:	Yount, Shawn A
Judgment Amount:	\$ 2,476.99

Cert. Mail #:	9214896900848703077462
Property ID:	92-07-04-000-409.000-007 922300050
Location:	LOC: 709 N State Rd 5 Larwill 46764 Legal Pt Se4 Nw4 S4 T31 R8 6.00a
Owner:	Fitch, Ralph & Jo Ellen
Judgment Amount:	\$ 10,534.47

Cert. Mail #:	9214896900848703077479
Property ID:	90-07-09-000-106.000-007 922300051
Location:	LOC: Vacant Land East Of 7329 W Division Rd Larwill 46764 Legal W10a Ne4 Ne4 S9 T31 R8 10a

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Owner:	Fitch, Ralph & Joellen L
Judgment Amount:	\$ 609.61

Cert. Mail #:	9214896900848703077455
Property ID:	92-07-09-000-207.000-007 922300052
Location:	LOC: Vacant Land Just South Of 685 S State Rd 5 Larwill 46764 Legal Pt Sw Cor Se4 S9 T31 R8 18.163a
Owner:	Fitch, Joellen & Fitch, Katrina
Judgment Amount:	\$ 323.04

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**DYSON AFFIDAVIT OF FORMAL
COMPLAINT AND DEFENSE
(SEPTEMBER 8, 2023)**

WHITLEY COUNTY CIRCUIT COURT
WHITLEY COUNTY COURTHOUSE
COLUMBIA CITY, INDIANA

DOUGLAS ALAN DYSON, ET. AL.,

Petitioner/Aggrieved Affiant,

v.

WHITLEY COUNTY AUDITOR,
TIFFANY DEAKINS,

Respondent.

Case number 92C01-2309-MI-824

Demand for Seventh Amendment
Constitutional Judicial Proceedings according
To the course of the common law
and for a judgment of my peers.

Affidavit of Formal Complaint and Defense

I, Douglas Alan Dyson, a man, one of we the people, a declared and recorded non-citizen national, Petitioner/Aggrieved Affiant,(hereinafter "Aggrieved Affiant") under the pains and penalties for perjury under the laws of the United States of America to be true and correct, evidence as referred to by Rules of

Evidence, R. 102, for the development of law, to the end of ascertaining the truth and securing a just determination, of this Affidavit of Formal Complaint and Defense, incorporate and make each paragraph herein, together with the attached Exhibit "A1", Affidavit of facts in Support of Waiver and Renunciation of Claim Regarding "Notice of Tax Sale", addressed to Matthew Rentschler, Whitley County Circuit Court, 101 West Van Buren St, Columbia City, Indiana 46725, hereinafter "The Affidavit", all it's attachment and any other attachments, facts, evidence, law, and truth, into this Affidavit of Formal Complaint and Defense, declaring the truth, herein to-wit:

Parties

1. The "Aggrieved Affiant" is domiciled at c/o 3630 East State Road 14. Columbia City, Indiana [46725].
2. Respondent Tiffany Deakins (hereinafter "Respondent") is the Whitley County Auditor, located at 220 W. Van Buren Street, Columbia City, Indiana 46725

Praeipie for Jurisdiction and Venue

1. This Praeipie for Jurisdiction and Venue is directed to the Whitley county Clerk of Courts to set this case for a suit at common law, with this claim being in excess of twenty dollars, by right of the Seventh Amendment for the Constitution of the United States, right of a Judicial Proceeding according to the course of the common law by a Jury of my Peers and which is enshrined in the 1816 Enabling Act Passed at the First Session of the Fourteenth Congress of the United States, U.S. Statutes at Large III, 289 — 291: Provided, That the same, whenever formed,

shall be republican, and not repugnant to those articles of the ordinance of the thirteenth of July one thousand seven hundred and eighty-seven, which are declared to be irrevocable between the original states, and Article the Second, "The inhabitants of the said territory shall always be entitled to . . . the trial by jury; of a proportionate representation of the people in the legislature; and of judicial proceedings according to the course of the common law; A Court of Justice is proper venue in Whitley county, for an article III court of record, because the "NOTICE OF TAX SALE" is in an attempt to encumber "Aggrieved Affiant's" fee simple, unencumbered ownership of land.

2. Jurisdiction and Venue is also proper pursuant to the Crime Victims Relief Act, Ind. Code § 34-24-3-1 (1998), and damages for violations of sections 35-43-5-3(a)(9) (statutory fraud), Ind. Code 35-43-5-3(a)(2) (statutory deception), and Ind. Code 35-43-1-2(a)(2) (criminal mischief) Indiana Code section 35-43-5-3(a)(9). As Misrepresentations of domestic law will support an action for fraud where the party making the misrepresentation is an attorney or professes some knowledge in legal matters and induces a less experienced person to act in reliance on his/her misstatement of the law. *Kinney v. Dodge* (1885), 101 Ind. 573, 576; *Bales v. Hunt* (1881), 77 Ind. 355, 359-360.

True Facts of Complaint

1. "Respondent" did serve by registered mail the attached to "The Affidavit", " "Notice of Tax Sale" on Affiant, a man, who is not a mortgagee, or purchaser under an installment land contract, and outside the subject matter, jurisdiction for the requirements in:

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Ind. Code § 6-1.1-24-3 (c) & Ind. Code § 6-1.1-24-1 (d) which declare: that "Respondent" is to obtain a list recorded in the office of the county recorder, of all mortgaged, leased, and land contract properties to give notice for tax sale to any mortgagee, or purchaser under an installment land contract.

2. The "Notice of Tax Sale" states: "Pursuant to the laws of the Indiana General Assembly" my Fee simple absolute ownership of both legal and equitable title, in Allodial state as a free holder under conventional ownership; of Affiant's unencumbered property is listed for sale for delinquent taxes.

3. "Respondent" did not state any specific laws of the Indiana General Assembly granting authority that my fee simple, unencumbered property could be listed for sale for delinquent taxes.

4. "Aggrieved Affiant" has had no due process of law or just compensation for this threat for taking required by article V of the U.S. Constitution," while "Respondent" has violated Due Process and taking by actively advertising "Aggrieved Affiant's" property for sale before the Notice for Tax Sale could be adjudicated.

5. This Affidavit of Formal Complaint and Defense, together with "The Affidavit", is my defense to the application for judgment of the "Notice of Tax Sale" and notice of service upon both the Whitley County Auditor and Whitley County Treasurer.

6. This Affidavit of Formal Complaint and Defense, together with "The Affidavit," is also my claim against Respondent" for her rebellion to the Constitution of the United States, Constitution of State of Indiana, and international, covenant on civil

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and political rights, and failure to discharge her Duties of the Office of Whitley County Auditor according to law.

7. "Respondent" was served the attached Notice of Affidavit to Amend Tax Certified Statement For Waiver and Renunciation of Claim, on August 9th, 2023, attached to the "The Affidavit".

8. "Respondent" did fail to respond, as stipulated in Notice of Affidavit to Amend Tax Certified Statement For Waiver and Renunciation of Claim within ten days, and her agreement with and admission to the fact that everything not disputed therein is true, correct, legal, lawful, and irrevocable admission attesting to the document in the amount stated in the "Notice of Tax Sale" (\$6,828.02 plus interest and fees) payable to "Aggrieved Affiant" upon demand for the damages sustained as a result of her failure to perform her duties according to law and binding upon her in any court of America, without protest, objection, or that of those who represent her.

9. Exhibit "A," attached to "The Affidavit," Ind. Code 6-1.1-2-4 is the code which determines liability for a real property tax and Exhibit "D", Marion Cnty. Assessor v. Kohl's, Ind., LP 179 N.E.3d 1 (Ind. T.C. 2021) held: Accordingly, the Court finds that the word "taxpayer" as used in Sections 15-1 and 15-3 means a person who is subject to, or liable to pay, the real property tax under Indiana Code § 6-1.1-2-4. liability for tax. Also See: *Marina* 422 N.E.2d 723 (Ind. Ct. App. 1981) Cited 25 times held: Central to the dispute here on appeal is Ind. Code 6-1.1-2-4 which lists those taxpayers liable for the property tax.

10. Exhibit "B," attached to "The Affidavit", Ind. Code § 6-1.1-4-1 declares real property shall be assessed to the person liable for the taxes under Ind. Code 6-1.1-2-4.", and declares what "Tangible property" is within the jurisdiction of this state that is subject to assessment and taxation as real property. Ind. Code § 6-1.1-2-4 (d) Requires: a person other than the owner of the land may be listed and assessed only if the home is occupied under a memorandum of lease or another contract recorded with the county recorder.

11. The property listed in "Respondent's" "Notice of Tax Sale," is not subject to ad valorem tax. See Exhibit "A," attached to "The Affidavit," Ind. Code § 6-1.1-2-4 Liability for tax; the property is outside the subject matter jurisdiction of the state's statute depicting liability for the tax, and constitutionally not taxable as it does not fall within the right of taxation of Article 1 section 8 of the Constitution for the United States of America.

12. "Affiant's" property is zip exempt under DMM 602 1.3 e 2 and as such is not taxable as it lacks a tax situs created by the zip code required under 50 IAC § 4.2-6-1 (a) "Since a state can levy a property tax; only on property, having a sit-us in the state provisions, requiring all property within the state to be subject to taxation; it will not be construed; to include property, which has no sit-us. See Exhibit "B1", *Dept of Revenue v. Brookwood associates* 324 So.2d 184 (1 DCA 1975), cert. den., 336 So.2d 600 (Fla. 1976)" "[Even] before the adoption, of the fourteenth amendment, however, the Court had invalidated state taxes on the basis of natural law concepts of 'jurisdiction' and 'situs.'" *Hellerstein*, supra note 6, at 52 n.115

13. "Respondent" did fail to respond, and articulate how "Affiant's" property fits within the Subject Matter jurisdiction of Exhibit "A," attached to "The Affidavit," Ind. Code § 6-1.1-2-4 Liability for tax.

14. "Affiant" Respectfully demands the court to take judicial notice of all laws and case law cited per Rule 201 - Judicial Notice, Ind. R. Evid. 201 ("(c) (2) The court: must take judicial notice if a party requests it and the court is supplied with the necessary information."). As "Affiant's" Evidence Is Self-Authenticating under. Rule 902 - Evidence that is Self-Authenticating, Ind. R. Evid. 902 § (5) Official Publications. A book, pamphlet, or other publication purporting to be issued by a public authority.") In this case West Law and Case text. Recitals in public statutes of matters of fact are admissible as evidence of such facts¹. It is the operative text of the legislation, not prefatory findings, that people must obey and that administrators and judges enforce.⁵ See Exhibit "L," attached to "The Affidavit", 82 C.J.S. Statutes § 393 Facts recited in statutes as evidence.

Complaint and Defense

This Affidavit of Formal Complaint and Defense, incorporates and makes each paragraph herein, together with the "The. Affidavit," all its attachments and any other attachments, facts, evidence, law, and truth, into this Affidavit of Formal Complaint and Defense, declaring the truth of law therein to-wit:

"Respondent" did claim authority under the laws of the Indiana General Assembly in the "Notice for tax sale," without specifically stating what law(s), however the following laws layout her authority, in Ind. Code § 6-1.1-2-1, see Exhibit "C1", "Except as otherwise provided

by law, all tangible property which is within the jurisdiction of this state on the assessment date of a year is subject to assessment and taxation for that year.”, and Exhibit “C,” attached to “The Affidavit,” Ind. Code § 6-1.1-1-19 defines “Tangible property”, means real property, and personal property as those terms are defined in this chapter.” Exhibit B Ind. Code § 6-1.1-4-1 the law declares real property shall be assessed to the person liable for the taxes under Exhibit (A) Ind. Code 6-1.1-2-4”, which declares what “Tangible property” is within the jurisdiction of this state that is subject to assessment and taxation as real property. See Exhibit “A,” attached to “The Affidavit,” Ind. Code 6-1.1-2-4 (d) Requires: a person other than the owner of the land may be listed and assessed only if the home is occupied under a memorandum of lease or other contract recorded with the county recorder. See attached Exhibits “G1” & “H1,” Ind. Code § 6- 1.1-24-3 (c) & Ind. Code § 6-1.1-24-1 (d) declare: the “Respondent” is to obtain a list recorded in the office of the county recorder, of all mortgaged, leased, and land contract properties to give notice for tax sale to any mortgagee, or purchaser under an installment land contract. Having provided the authority of “Respondent”, “Affiant” Declares: Referenced in the attached Exhibit(A1) “NOTICE OF TAX SALE” communication as Property ID # / Key Number 92.10-08-101-076.000-006, County “Respondent” was served with facts and knowledge that: “Respondent” has knowingly, intentionally, willfully, fraudulently, unconstitutionally & unlawfully expanded the statutory, and Constitutional subject matter jurisdiction of Exhibit (A) Ind. Code § 6-1.1-2-4, Liability for tax. To which she has not responded. The right to own and hold property cannot be made the subject of an excise tax because to tax by reason of the ownership of property is

to tax ownership itself. See: Exhibit (D1) *Covell v. City of Seattle*, 127 Wash. 2d 874, 905 P.2d 324 (1995). An “ad valorem tax” is a tax levied on property or an article of commerce in proportion to its value as determined by assessment or appraisal. See Exhibit “M,” attached to “The Affidavit,” *Westervelt v. Woodcock*, 15 N.E.3d 75 (Ind. Ct. App. 2014). States exercise their right of taxation under the state’s police power. Assessments or appraisal of property are indirect taxes; this means an assessment or appraisal is an excise tax in its nature. Excise taxes are indirect taxes on activities, occupations, privileges, and consumption, such as sales and use taxes¹ or business or license taxes.

The legislature can change or increase an excise tax during the term for which it is imposed, and it has the power to impose as many excise taxes, in addition to a tax according to value, as it sees fit. Excise taxes must be reasonable but need not be proportional. Statutes may provide for tax liability based on possession without ownership, but the right to own and hold property cannot be made the subject of an excise tax because to tax by reason of the ownership of property is to tax ownership itself. An excise tax is not a property tax, and the constitutional requirement of uniformity therefore does not apply. Assessments are placed only on the property to be benefited. Taxes are imposed on all property for the maintenance of government, while assessments are placed only on the property to be benefited. 100 S.C.—See attached Exhibit “E1” *Hagley Homeowners Assn, Inc. v. Hagley Water, Sewer, and Fire Authority*, 326 S.C. 67, 485 S.E.2d 92 (1997).

Thus, the property was not within the Indiana General Assembly’s power to be statutorily authorized for a tax see Exhibit “G” attached to “The Affidavit” per 84 C.J.S.

Taxation § 151 Real property and appurtenances and interests therein. Stating: Although rights in lands are to be regarded in many respects as localized at the place where the land itself is located for purposes of taxation, many legal interests in land other than conventional ownership may be subjected to taxation in states. This constitutional provision in Exhibit (G) 84 U.S. Taxation § 151 Real property and appurtenances and interests therein, on conventional ownership controls in any conflict with lesser laws, such as statutes, local ordinances, administrative regulations,3 and case law.4 Per: Exhibit (F1) 16 C.J.S. Constitutional Law § 8. Conformance of statutory and common law to constitution. Reading this document gives understanding and comprehension that Constitutional Law is Constitutional provisions.

“Affiant” also declares: “Respondent”, did knowingly, intentionally, willfully, fraudulently, & unlawfully expanded jurisdiction and powers, limited by constitutional provisions & state statutes Ind. Code § 6-1.1-24-3 “(c) & Ind. Code § 6-1.1-24-1 (d), by incorrectly, sending “Notice for Tax Sale” to “Affiant”, as she knew, “Affiant” is not a mortgagee, or purchaser under an installment land contract, or lease. “Affiant”, has no mortgage or line of credit on or secured by the land in question situated within a particular state or the state of Indiana there is evidence of indebtedness secured by such a mortgage lease or land contract on file at the recorder’s office. Meaning no tax situs could exist. see Exhibit “F” 84 C.J.S. Taxation § 156 Intangible personal property—Particular obligations, securities, or interests. Please see: Affidavit of Facts in Support of Waiver and Renunciation of Claim Regarding “Notice of Tax Sale” for a more in-depth knowledge of the matter. “It is, perhaps, true, that the Legislature can not authorize

the assessment of a tax for a mere private purpose . . . ”
State ex Rel. Jackson, Attorney General v. Middleton
215 Ind. 219 (Ind. 1939) Cited 14 times.

The Whitley County Auditor's office has willfully endorsed "Affiant's" deed under Ind. Code 6-1.1-5-4 (b) as "duly entered for taxation" and should have endorsed it as "not taxable" on the transfer books. "Affiant," had hoped to remedy this fact that Whitley County Auditor's office endorsed my deed by error under Ind. Code 6-1.1-5-4, see attached exhibit "11," (b) through a DEMAND for "Respondent", to MAKE PROPER TAX IDENTIFICATION under Ind. Code 36-2-9-18, see attached Exhibit 11," and mark "Affiant's" Deed as not taxable filed Monday August 28th 2023. However, county attorney Shipman informed "Affiant" Monday August 28th 2023 through email, see attached response in "The Affidavit," that "Respondent" was not going to do the DEMAND to. MAKE PROPERTAX IDENTIFICATION under Ind. Code 36-2-9-18 because the deed had been on file for 11 years and they were not changing it. This leaves "Affiant" to believe county attorney Shipman is advising the "Respondent" not to perform her duties as required by law Under Ind. Code 36-2-9-18 which specifies no time limit on Affiant to move the "Respondent", to make the proper endorsement on demand. "Respondent," by and through advice of county attorney Shipman has knowingly, intentionally, willfully, fraudulently, unconstitutionally & ,unlawfully misrepresented facts of law and refused to perform duties required by law Under Ind. Code 36-2-9-18, violating her oath of office required in IN Code § 5-4- 1-1 (2018) see Exhibit "K1", and "The Affidavit" for a more in-depth knowledge of the matter as to

numerous violations of laws and disciplinary rules this involves.

This endorsement by Whitley County Auditor's office, is caused by the Whitley County Auditor's office applying the zoning of the property as Residential as the basis for the tax. However, it is the Use of the property not the Zoning which determines taxation. The issue of the Whitley County Auditor's office applying the zoning of the property as Residential is that Residential equals Rental. *See* attached Exhibit "L1" Ind. Code. § 6-1.1-20.6-4(2)(A), Declares: Residential land is Residential property that's used as rental property. *Also See:* Exhibit "M1" *Hamilton Square Inv., LLC v. Hamilton Cnty. Assessor*, 2016 Ind. Tax LEXIS 41 Indiana Tax Court, Decided; October 5, 2016, Filed Cause No. 49T10-1505-TA-00018 (CITING) The court declared: As mentioned, in Subsection (2) of the Residential Property Statute provides that "a building that includes two (2) or more dwelling units" is residential property. See Ind. Code. § 6-1.1-20.6-4(2)(A). Logic dictates that the multi-unit apartment building referred to in Subsection (2) & in Subsection (1), the acre of land surrounding "[a] single family dwelling that is not part of a homestead [,]" is linked to a single-family rental home that is not part of a homestead. See I.C. § 6-1.1-20.6-4(1).

"Respondent," without due process is committing a constitutional takings violation by listing, assessing, for tax "Affiant", by expanding, and usurpation of authority not granted in, *see* attached to "The Affidavit," Exhibit "A", Ind. Code § 6-1.1-2-4 Liability for tax. "Respondent's" actions are not a valid exercise of the state's police power because it (a) violates "Affiant's" property rights at 3630 East State Road 14. Columbia City, Indiana, Fifth Amendment rights under the U.S.

Constitution and under Article I, § 12 of the Indiana Constitution, and (b) fails the first prong of the Indiana Coal test. IV. Fifth Amendment Violation. Likewise, here "Respondent's" actions to list, assess, tax, "Affiant's" property by expansion, and usurpation of authority not granted in Ind. Code § 6-1.1-2-4 Liability for tax, no mere easement is involved here. Under Nollan, a "permanent physical occupation" will occur by "Respondent" actions in the form of a tax sale of "Affiant's" property at 3630 East State Road 14. Columbia City, Indiana, or the reoccurring requirement of "Affiant's" payment of property tax not lawfully due, under Ind. Code § 6-1.1-2-4 Liability for tax, creates an occupation. in fact, "Auditor Deakins" actions whether she gets to tax and take "Affiant's" property or require "Affiant's" payment of property tax not due, creates an occupation of "Affiant's" property, one in land the other in money. Both these conditions violate "Affiant's" property rights. Thus, "Affiant's" Fifth Amendment rights would be violated if such occupations were to occur or continue unabated.

Patently, such "permanent physical occupation" is substantially more than a mere restriction upon the use of "Affiant's" property. Ind. Code § 6-1.1-2-4 Liability for tax, the statute makes no provision that applies to "Affiant's" property, and private parties cannot condemn the property interests of other private property owners, "Auditor Deakins" Actions constitutes an invalid exercise of the state's police power, Nollan, supra; Indiana Coal supra; Poulos, supra, both as to the United States Constitution's Fifth Amendment and the Indiana Constitution's Article I, § 21. *Fountain Park Co. v. Hensler* (1927), 199 Ind. 95, 155 N.E. 465, 469. Bogert Trust & Trustees, 2nd Ed., § 1003, pp. 517-520.

“Respondent’s” actions to list, assess, tax, “Affiant’s” property by expansion, and usurpation of authority not granted in Exhibit A Ind. Code § 6-1.1-2-4 Liability for tax: also violates “Affiant’s” freedom of speech under the first Amendment of the United States Constitution as it forces “Affiant” to pay monies which is used to support and fund LGBTQIA+ and Trans Gender teachings in the public school system, against “Affiant’s” beliefs in God’s word and is now forced to associate with LGBTQIA+ and Trans Gender teachings through support of monies that I have been unlawfully forced to pay in violation of “Affiant’s” freedom of association and religious beliefs and conscience, contrary to the rights secured by the United States Constitution, Indiana Constitution and the International Covenant on Civil and Political Rights.

The court has a duty to intervene immediately and stop the “Respondent’s” unlawful usurpation and expansion of statutory and constitutional Authority. See: Exhibit “N1”, attached to “The Affidavit,” *McKart v. United States*, 395 U.S. 185, 193-95, 89 S.Ct. 1657, 23 L.Ed.2d 1194 (1969); *Cox v. Guy F. Atkinson Co.*, 468 F. Supp. 677 (N.D. Ind. 1979). Ordinarily courts do not interfere until the agency has completed its action, *id.*, at 194, “or else has clearly exceeded its jurisdiction,” *ibid.* The “clear right” exhaustion exception is generally accepted and formulated as follows: if an agency violates a dear right of a petitioner by disregarding a specific and unambiguous statutory, regulatory, or constitutional directive/provision, a court will not require the petitioner to exhaust his administrative remedies and will intervene immediately. See, e. g., *Rosenthal Co. v. Bagley*, 581 F.2d 1258, 1261 (7th Cir. 1978). A “clear” constitutional right is one likely to be

“ultimately” accepted by the Supreme Court. *Id.* at 1262.

Whether a tax assessment may be abated upon the ground that the Auditor & Assessor included property not subject to taxation (either because it was expressly made exempt by controlling statutes, because it was not property of the kind subjected to taxation by the general revenue statutes of the taxing jurisdiction, or because it had no situs for tax purposes within the taxing district in question) depends primarily upon the applicable legislation relating to or affecting the subject of the abatement of assessments. It has been frequently recognized that under a proper interpretation of the applicable legislative enactments, an abatement may, in a proper case, be granted upon the ground indicated. 1 A challenge to the validity of a tax on exempt property is a challenge to the legality, not the correctness, of a tax; thus, such challenge may be filed directly in District court without being reviewed by a jurisdiction’s board of review and tax commission. 2 *see* Exhibit E 72 Am. Jur. 2d State and Local Taxation § 683. Exempt or nontaxable property.

The Court has the duty to determine the subject matter jurisdiction of “Respondent’s” actions to list, assess, tax, “Affiant’s” property by expansion, and usurpation of authority not granted in Exhibit “A”, attached to “The Affidavit,” Ind. Code § 6-1.1-2-4 Liability for tax. *Cohen v. Indianapolis Machinery Co., Inc.* (1976), 167 Ind. App. 596, 339 N.E.2d 612, 613. & *Ulrich v. Beatty* 139 Ind. App. 174 (Ind. Ct. App. 1966) Cited 7 times “Since jurisdiction of the subject-matter cannot be waived, it is the courts duty to determine whether jurisdiction, in fact, exists,” sue sponte. The Court has the duty to make the “Res-

pondent” prove “Respondent’s” actions to list, assess, and tax, “Affiant’s” property was not an expansion, and usurpation of authority not granted in Exhibit “A” Ind. Code § 6-1.1-2-4 Liability for tax. Upon the 2023 Real Property Master for Property ID: 1029361, Doug Dyson is listed as owner of record, wherein the Property type is listed as “Residential”, listing the Tax ID number as 92-10-08-101-076.000-006 and the Parcel number listed as the same, 92-10-08-101-076.000-006, encumbering the Deed, by securities under CUSIP #74254U457, Principal Government and High Quality Bond Fund, thereby violating 18 U.S. Code § 472 - Uttering counterfeit obligations or securities: “Whoever, with intent to defraud, passes, utters, publishes, or sells, or attempts to pass, utter, publish, or sell, or with like intent brings into the United States or keeps in possession or conceals any falsely made, forged, counterfeited, or altered obligation or other security of the United States, shall be fined under this title or imprisoned not more than 20 years, or both. (June 25, 1948, ch. 645, 62 Stat. 705; Pub. L. 103-322, title XXXIII, § 330016(1)(K), Sept. 13, 1994, 108 Stat. 2147; Pub. L. 107-56, title III, § 374 (c), Oct. 26, 2001, 115 Stat. 340.)

The judge must determine the subject matter jurisdiction of “Respondent’s” actions to list, assess, tax, “Affiant’s” property by expansion, and usurpation of authority not granted in Exhibit “A” Ind. Code § 6-1.1-2-4 Liability for tax. Because the judge of a circuit court, within the judge’s district, shall take all necessary recognizances to keep the peace, or to answer any criminal charge, or offense, in the court having jurisdiction under Ind. Code. § 33-28-1-3a. Should the judge fail to determine the subject matter jurisdiction of “Respondent’s” actions,

and fail to order her arrest, the judge could be seen as aiding and abetting "Respondent's" actions and Misprision of Felony under Title 18 § 4. "Whoever, having knowledge of the actual commission of a felony cognizable by a court of the United States, conceals and does not as soon as possible make known the same to some judge or other person in civil or military authority under the United States, shall be fined under this title or imprisoned not more than three years, or both."

"Affiant" Has without a Doubt shown a clear and unambiguous unlawful usurpation and expansion of statutory and constitutional Authority and is entitled to remedy sought pursuant to the Crime Victims Relief Act, Ind. Code § 34-24-3-1(1998), and damages for violations of sections 35-43-5-3(a)(9) (statutory fraud), Ind. Code 35-43-5-3(a)(2) (statutory deception), and Ind. Code 35-43-1-2(a)(2) (criminal mischief) Indiana Code section 35-43-5-3(a)(9). As Misrepresentations of domestic law will support an action for fraud where the party making the misrepresentation is an attorney or professes some knowledge in legal matters and induces a less experienced person to act in reliance on his/her misstatement of the law. *Kinney v. Dodge* (1885), 101 Ind. 573, 576; *Bales v. Hunt* (1881), 77 Ind. 355, 359-360. Please See: Affidavit of Facts in Support of Waiver and Renunciation of Claim Regarding "Notice of Tax Sale" for a more in-depth knowledge of the matter.

Remedy Sought

1. "Affiant" seeks the property's deed & the records of Whitely County be ordered marked as non-residential, not taxable, owner occupied, held under

in which "Affiant" holds the title in fee simple absolute ownership of both legal and equitable title in alodial state, under conventional ownership, in the records of Whitely County. As the property does not fall within the subject matter jurisdiction of Exhibit "A" Indiana Code 6-1.1-2-4, liability for tax. The property not taxable under Article 1 section 8 of the United States Constitution nor does it comply with the supremacy clause.

2. "Affiant" seeks the court to award appropriate damages to "Affiant" for the statutory fraud and deception perpetrated pursuant to the Crime Victims Relief Act, Ind. Code § 34-24-3-1 (1998), and damages for violations of sections 35-43-5-3(a)(9) (statutory fraud), Ind. Code 35-43-5-3(a)(2) (statutory deception), and Ind. Code 35-43-1-2(a)(2) (criminal mischief) Indiana Code section 35-43-5-3(a)(9). This subsection prohibits the dissemination to the public of an advertisement that the person knows is false, misleading, or deceptive, with intent to promote the purchase of something, in this instance "Affiant's" property. The making of false or misleading written statements with the intent to obtain property/money in violation of Ind. Code 35-43-5-3(a)(2), is a crime.

3. "Affiant" seeks the "Respondent" to be ordered to make such changes to Affiant's Deed and in the records of Whitely County, within ten days of judgement, and the Auditor be ordered to pay the sum of \$6,828.02 six thousand eight hundred and twenty-eight dollars and two cents to "Affiant", if such changes to Affiant's Deed and the records of Whitely County, are not made within ten days of judgement.

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4. "Affiant" further seeks the court award the standard 8% eight percent interest on all sums awarded by the Court till such sum is paid in full to plaintiff.

/s/ Douglas Alan Dyson
c/o 3630 East State Road 14
Columbia City, Indiana 46725
doug@silverlakein.com – 260-212-2279

Jurat

Indiana state)
) ss:
Whitley county)

Before me, the undersigned, a Notary Public in and for said County and State, this 8th day of September, 2023, personally appeared Douglas Alan Dyson, an individual over 18 years of age, and acknowledged the execution of the foregoing Affidavit of Formal Complaint and Defense, to be truthful under the laws of United States of America.

Witness my hand and notarial seal this 8th day of September, 2023.

/s/ Jeanne A Rehak

My commission expires: 03-30-2024

Notary Public County of Residence: Wabash

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**LETTER FROM WHITLEY COUNTY AUDITOR
(AUGUST 28, 2023)**

WHITLEY COUNTY AUDITOR
Whitley County Government Center
220 West Van Buren Street, Suite 207
Columbia City, IN 46725

Douglas Dyson,

Please take this letter as confirmation that I have received the "DEMAND TO MAKE PROPER TAX IDENTIFICATION" on August 28, 2023. I have sent the paperwork on to our County Attorney Shipman to review. I have not taken your \$10 payment. Once we have had confirmation from our attorney, we will contact you.

Thank you,

/s/ Tiffany Deakins

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**DEMAND TO MAKE PROPER
TAX IDENTIFICATION
(AUGUST 28, 2023)**

2023080352
Rosemary Brown
Whitley County Recorder
Columbia City, IN
\$25.00 TX: 4038784
08/28/2023 11:03:01 AM
Recorded as Received

Auditor Tiffany Deakins
220 W. Van Buren Street
Columbia City, Indiana 46725

I, Douglas Alan Dyson, a man, owner, hereinafter "Affiant," occupies and is domiciled on the land, under patent number 6743 and 6747, and referenced in your NOTICE OF TAX SALE communication as Property ID # / Key Number 92-10-08-101-076.000-006, affirm and declare under penalties for perjury under the laws of the United States of America that this DEMAND TO MAKE PROPER TAX IDENTIFICATION is true and correct. Demand is hereby made for the Whitley County Auditor, Tiffany Deakins to change the attached Deed(s) from "DULY ENTERED FOR TAXATION" to "NOT TAXABLE" in consideration of the attached ten (\$10.00) dollars pursuant to Indiana Code 36-2-9-18, and "Affiant" will pay any other additional fees required by law. Request is also being made pursuant to Indiana Code 36-2-9-18 (b) "shall provide assistance in obtaining the proper tax identification number for instruments subject to this section.", and provide the proper tax identification

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numbers for the said deeds. "Affiant" holds the title in fee simple alodial estate under conventional ownership, not ever having a mortgage or line of credit secured by the property, it is not under lease, it is not under a land contract, not a corporation and not held for an investment, ever since "Affiant's" purchase of said property. The property is nontaxable for private and non-business use, which has never fell within the subject matter jurisdiction of Indiana Code 6-1.1-2-4, liability for tax, whereby "Affiant" holds absolute ownership both legal and equitable title.

/s/ Douglas Alan Dyson
c/o 3630 East State Road 14
Columbia City, Indiana 46725
doug@silverlakein.com — 260-212-2279

I affirm, under the penalties of perjury, that I have taken reasonable care to redact each Social Security number in this document.

/s/ Douglas Alan Dyson

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Jurat

Indiana state)

) ss:

Whitley county)

Signed and sworn to before me on this 28th day
of August 2023, this DEMAND TO MAKE PROPER
TAX IDENTIFICATION by Douglas Alan Dyson.

/s/ Jeanne A Rehak

signature and seal of Notary Republic as Jurat.
Jeanne A Rehak

My Commission Expires: 03-20-24 My County of
Residence is: Wabash

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**NOTICE OF TAX SALE
(JULY 21, 2023)**

SRI, Incorporated
Whitley County Auditor
PO BOX 501610
Indianapolis, IN 46250-1610
FC-ON

OWNER OF RECORD: Dyson, Doug
Party ID: 922300040 3630 E State Road 14
Columbia City, IN 46725

**PRESCRIBED BY THE STATE BOARD
OF ACCOUNTS
NOTICE OF TAX SALE**

COUNTY FORM NO. 137A (2008)

Township or Corporation: JEFFERSON TOWNSHIP

Pursuant to the laws of the Indiana General Assembly, notice is hereby given that the following described property is listed for sale for delinquent taxes and/or special assessments. The county auditor and county treasurer will apply on or after 09/15/2023 for a court judgment against the tracts or real property for an amount that is not less than the amount set out below and for an order to sell the tracts or real property at public auction to the highest bidder, subject to the right of redemption.

The period of redemption will expire on Friday, October 4th, 2024 for property sold on this sale: The

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period of redemption for a property not sold on this sale will expire on: Thursday, February 1st, 2024 If the county intends to pursue title to the parcel. The terms of redemption are specified at IC 6-1.1-25-2 and IC 6-1.1-25-4.

Any defense to the application for Judgment must be filed with the Whitley County Circuit Court before 09/15/2023. The auditor and treasurer must receive all pleadings. The court Will set a date for a hearing at least seven (7) days before the advertised date of sale and the court will determine any defenses to the application for Judgment at the hearing. Such sale will begin on 10/04/2023 at 10:00 AM, Courthouse time at 'Commissioners' Room, 1st Floor, County Government Center and that sale will continue until all tracts and real property have been offered for sale. At the discretion of local officials, the tax sale may switch to an online format. If those measures are taking place, the public auction will be conducted as an electronic sale under IC 6-1.1-24-2(b)10 at www.zeusauction.com commencing on the same date / time listed above. All location updates will be posted at www.srlservices.com prior to the tax sale.

**DESCRIPTION OF TRACT OR
ITEM OF REAL PROPERTY**

Property ID # / Key Number	Location and Street Address or Common Description of Real Property:	Brief Legal Description
92-10-08-101- 076.000-006	3630 E State Rd 14	LOT 76 STABLE

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	Columbia City 46725	ACRES SUBDIVISION
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**THE COUNTY DOES NOT WARRANT THE
ACCURACY OF THE STREET ADDRESS OR
COMMON DESCRIPTION OF REAL
PROPERTY**

DELINQUENT TAX	AMOUNTS DUE
Prior Year's Spring Installment or Before Delinquent	\$1,433.13
Prior Year's Second Installment	\$1,433.13
Current Year's First Installment	\$1,484.10
PENALTIES	
Penalties	\$731.66
SPECIAL ASSESSMENTS	
Delinquent (Prior Year's Spring Installment or Before) Current Year	\$121.90
Postage and Publication Costs and Any Other Actual Costs Incurred by the County	\$150.00
Actual Costs Incurred by the County From a Previous Tax Sale and Not Yet Recovered by the County	\$0.00
Partial Payments	\$0.00

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Amount to Remove From Sale (Amount For Judgment)	\$5,343.92
Current Year's Second Installment 2022 Payable 2023 Taxes	\$1,484.10
Current Year's Second Installment 2022 Payable 2023 Special Assessment	\$0.00
Amount Subject To Sale	\$6,828.02

No property described above shall be sold if, at any time before the sale, the Total Amount for Judgment as noted above, is paid in full. If the real property is sold In the tax sale, the amount required to redeem such property will be 110% of the minimum bid for which the tract or real property was offered at the time of sale, If redeemed not more than six (6) months after the date of sale, or 115% of the minimum bid for which the tract or real property was offered at the time of sale, If redeemed more than six (6) months after the date of sale, plus the amount by which the purchase price exceeds the minimum bid on the real property plus five percent (5%) per annum interest on the amount by which the purchase price exceeds the minimum bid on the property.

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All taxes and special assessments upon the property paid by the purchaser subsequent to the sale, plus five percent (5%) per annum Interest on those taxes and special assessments, will also be required to be paid to redeem such property. In addition, IC 6-1.1-25-2(e) states that the total amount required for redemption may include the following costs incurred and paid by the purchaser or the purchaser's assignee or the county before redemption: (1) The attorney's fees and costs of giving notice under IC 6-1.1-25-4.5; (2) The costs of a title search or examining and updating the abstract of title for the tract or item of real property. If the tract or item of real property is sold for an amount more than the minimum bid and the property is not redeemed, the owner of record of the real property who is divested of ownership at the time the tax deed is issued may have a right to the tax sale surplus.

All payments must be made in cash or certified funds made payable to the Whitley County Treasurer and sent to 220 West Van Buren Street, Suite 208, Columbia City, IN 46725.

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The above property will be advertised in the local newspaper as having delinquent taxes, and It will be offered on the tax sale scheduled for 10/04/2023 at 10:00 AM: To remove this property from the publication, the 'Amount To Remove From Sale (Amount For Judgment)' must be paid prior to 12:00 pm on 08/11/2023. To remove this property from the sale, the 'Amount to Remove From Sale (Amount for Judgment)' must be received In the Treasurer's Office no later than 2:00 pm on October 3, 2023, Postmarks are not accepted.

Tiffany Deakins

Dated: 07/21/2023



SUPREME COURT
PRESS