

No:

In The  
**Supreme Court of the  
United States of America**

Zachary Thomas Horton,  
Petitioner;

v.

Christine N. Donovan,  
Solano County Superior Court Judge,  
Respondent;

FRANCHISE TAX BOARD, and Ashleigh Nelson,  
real parties in interest.

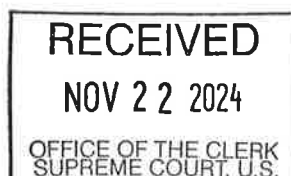
On Petition for Common Law Writ of Certiorari to  
the California Supreme Court.

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**PETITION FOR COMMON LAW  
WRIT OF CERTIORARI**

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## QUESTIONS PRESENTED

### **The Declaration of Independence.**

*"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed. . ."*

### **The Constitution of the United States.**

*Preamble: "We the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for 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. . ."*

The statement of any question presented is deemed to comprise every subsidiary question fairly included therein (Rule 14.1(a)).

### **QUESTIONS:**

1. Whether Judge Christine N. Donovan presiding in Petitioner's (my) case and claim in the Solano County Superior Court violated her oath to protect the Constitution of the United States and the Constitution of the State of California by:
  - a. failing to grant injunctive relief and failing to issue a Temporary Restraining Order of the taking of my personal property (money)

by the real parties in interest and thereby abused her discretion and violated my right to be secure in my property and effects from unreasonable seizures and my right to NOT be deprived of my property without due process of law or deprived of equal protection of the laws pursuant to the 4<sup>th</sup> and 5<sup>th</sup> Amendment to the Constitution of the United States and Sections 7 and 13 of Article I of the Constitution of the State of California”?

- b. denying my right of counsel to be with me in all aspects of my case and complaint thereby violated my right of counsel of my choice as protected by the 6<sup>th</sup> and 9<sup>th</sup> Amendment to the US Constitution, and Sec. 24 of Article I of the Constitution of the State of California?;
  - c. ordering the transfer of venue of my court outside of Solano County, thereby violating my rights protected by the 9<sup>th</sup> Amendment to the US Constitution to hold venue of my court in the County of where I live and wherein the unlawful acts against me were committed?;
2. Whether the justices in the Supreme Court of California violated my right to petition the Government for a redress of my grievances pursuant to the 1<sup>st</sup> Amendment to the US Constitution and Sec. 3 of Article I of the Constitution of the State of California by denying my right to be heard pursuant to my interlocutory appeal as a Common Law Petition for writ of Mandamus and Prohibition?

## **PARTIES TO THESE PROCEEDINGS**

I, Zachary Thomas Horton am the Petitioner. I am, and was at all times, a living sovereign man with my home in Solano County, California.

Respondent is Christine N. Donovan, presiding as judge over my case and complaint in the Solano County Superior Court.

Real Parties in interest and the defendants in my initial complaint are Ashleigh Nelson and the STATE OF CALIFORNIA FRANCHISE TAX BOARD (hereinafter Ashleigh).

Other Party of Interest is Ricky Dean Horton, my natural father.

### **RULE 29.6 STATEMENT**

I, Zachary Thomas Horton, am not a corporation or corporate body of any kind. Therefore there is no parent or publicly held company with 10% or more of a corporation's stock.

### **RELATED PROCEEDINGS**

**A.** Solano County Superior Court of California, Case No. CU24-02859. Zachary Thomas Horton, Plaintiff v. FRANCHISE TAX BOARD and Ashleigh Nelson, Defendants. Initial Complaint. Interlocutory Decisions made and a written Entry of Judgment by Christine N. Donovan entered June 28, 2024. **This case is open and on hold and is awaiting a decision by the justices presiding in this Supreme Court so the case can move forward.**

**B.** Supreme Court of California Case No. S286099. Zachary Thomas Horton, Petitioner v. Christine N. Donovan, Solano County Superior Court Judge, Respondent, And FRANCHISE TAX BOARD and Ashleigh Nelson, real parties in interest (FTB). Verified Petition for Common Law Writ of Mandamus or Prohibition and request for Stay of three actions of Solano County Superior Court Judge Donovan. The matter was transferred to the lower Court of Appeal First Appellate District, Division Five as entered on July 31, 2024.

**C.** State of California Court of Appeal, First Appellate District, Division Five, Case No. A171026. Zachary Thomas Horton, Petitioner v. The Superior Court of Solano County, Respondent, And FRANCHISE TAX BOARD and Ashleigh Nelson, real parties in interest. Petition for Common Law Writ of Mandamus and Prohibition and request for Stay of three actions of Solano County Superior Court Judge Donovan denied as entered on August 1, 2024;

**D.** Supreme Court of California Case No. S286324. Zachary Thomas Horton, Petitioner v. Superior Court of Solano County, and FRANCHISE TAX BOARD et al., real parties in interest. Petition for Review of Common Law Writ of Mandamus and Prohibition and request for Stay of three actions of Solano County Superior Court Judge Donovan are denied as entered on August 21, 2024 (en Banc).

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**OPINIONS BELOW**

1. Solano County Superior Court Case No. CU24-02859, Judge Christine N. Donovan, refused to rule on the Ex Parte Application for a temporary restraining order or injunctive relief and opted to delay the ruling to a future hearing date. Opinion and order was entered in the hearing minutes on June 03, 2024 and is reproduced herein as ***Appendix 2.***

2. Solano County Superior Court Case No. CU24-02859, Judge Christine N. Donovan, denying my right to co-counsel of my choice and is reported in the transcript of the hearing held on June 17, 2024 and the transcript is reproduced herein as ***Appendix 4.***

3. The Solano County Superior Court Case No. CU24-02859, Judge Christine N. Donovan, ordered my complaint and case to be transferred to a court outside of Solano County and refused to rule on my Ex Parte Application of where I was requesting injunctive relief and a Temporary Restraining Order. Opinion and order was entered on June 28, 2024 and is reproduced herein as ***Appendix 5.***

4. California Supreme Court Case No. S286099 Petition for Common Law Writ of Mandamus and Prohibition and request for immediate stay of three actions. The matter was transferred to the California Court of Appeal, First Appellate District, Dept. 5. Decision to transfer entered on July 31, 2024 and is reproduced herein as ***Appendix 6.***

5. California Court of Appeal, First Appellate District, Division 5, denied my Common Law Writ of Mandamus and Prohibition and request for stay of three actions the very next day. Denial entered on August 1, 2024 and is reproduced herein as ***Appendix 7.***

6. California Supreme Court Case No. S286324, Petition for Review and Common Law Writ of Mandamus and Prohibition and request for stay of three actions. Denial of my petition was entered on August 21, 2024 and is reproduced herein as ***Appendix 8.***

### JURISDICTION

This Supreme Court of the United States of America and the justices presiding over this interlocutory appeal by a common law Petition for Writ of Certiorari has jurisdiction Pursuant to Article III of the Constitution for the United States of America since the controversies between the courts below and myself as petitioner arise under the Constitution or the laws of the United States and the Constitution of the State of California:

#### *Article III*

##### *Section 1:*

*The judicial Power of the United States, shall be vested in one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish. . .*

*Section 2:*

*The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States. . .*

AND:

- a. The federal questions raised pursuant to the violations of the rights secured to me by the Constitution of the United States and the Constitution of the State of California in My Common Law Writ of Mandamus and Prohibition and request for immediate injunctive relief and Petition for review were all denied by the Supreme Court of California and the decision was entered on August 21, 2024. The decision was En Banc and final with no motion to reconsider allowed.
- b. this Common Law Petition for Writ of Certiorari is filed within 90 days of August 21, 2024.
- c. the statute conferring jurisdiction is 28 U.S.C. §1257(a).

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## CONSTITUTIONAL AND STATUTORY PROVISIONS

**U.S. Const. Preamble:** “We the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for 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”.

**U.S. Const. Article III § 1:** The judicial Power of the United States, shall be vested in one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish. . .

**U.S. Const. Article III § 2:** The Trial of all Crimes, except in Cases of Impeachment, shall be by Jury; and such Trial shall be held in the State where the said Crimes shall have been committed; but when not committed within any State, the Trial shall be at such Place or Places as the Congress may by Law have directed.

**U.S. Const. Article VI:** This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.

**U.S. Const. Amendment I:** Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

**U.S. Const. Amendment IV:** The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable

cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

**U.S. Const. Amendment V:** No person shall . . . be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

**U.S. Const. Amendment IX:** The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people.

**CA Const. Article I Sec. 7:** (a) A person may not be deprived of life, liberty, or property without due process of law or denied equal protection of the laws; . . .

**CA Const. Article I Sec. 13:** The right of the people to be secure in their persons, houses, papers, and effects against unreasonable seizures and searches may not be violated . . .

**CA Const. Article I Sec. 24:** Rights guaranteed by this Constitution are not dependent on those guaranteed by the United States Constitution . . . This declaration of rights may not be construed to impair or deny others retained by the people.

## STATUTES

**28 USC § 2072(b):** Such rules shall not abridge, enlarge or modify any substantive right. All laws in conflict with such rules shall be of no further force or effect after such rules have taken effect.”

**California Revenue and Taxation Code (RTC):**

**Sec. 17007. “Person”** includes individuals, fiduciaries, partnerships, limited liability companies, and corporations.

**Sec. 17017. “United States,”** when used in a geographical sense, includes the states, the District of Columbia, and the possessions of the United States.

**Sec. 17018. “State”** includes the District of Columbia, and the possessions of the United States.

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**Status of Petitioner, Zachary Thomas Horton.**

I, Zachary Thomas Horton am the petitioner. I am hereby providing this affidavit of my status and other self-evident truths and laws of the land.

1. I am a living sovereign man gifted life on this earth by a marital act of nature between my mother and my father. I was born upon this earth on the land called Walnut Creek in Contra Costa County, California.

2. I am not a citizen or resident of the UNITED STATES whereas the geographical territory of the UNITED STATES (US) is defined in Section 17017 of Part 10 of Division 2 of the State of California Revenue and Taxation Code (RTC) as the District of Columbia, and the possessions of the United States not including the 50 united States of the union.

3. I am not a resident of the State whereas the word "State" as defined in Section 17018 of Part 10 of Division 2 of the State of California Revenue and Taxation Code (RTC) is defined as having the same legal and statutory meaning as the District of Columbia and the possessions of the United States (government).

4. My nationality is Californian.

5. I have filed upon the records "ab initio" of my Declaration and Assertion of Rights and is declared near the end of my filed complaint filed on April 16, 2024 in my redress of grievances through a lawful complaint and suit against the State of California's government agency, FRANCHISE TAX BOARD and Ashleigh Nelson as an employee thereof.

6. The aforementioned Declaration and Assertion of Rights applies in this United States Supreme

Court and throughout all courts within the geographical 50 states of the United States of America and is declared again herein as follows:

**“Declaration and Assertion of Rights**

*As a sovereign man, Plaintiff Zachary Thomas Horton is asserting all of his civil, inherent and substantive rights guaranteed to be protected under the provisions or statutory laws made pursuant to the Constitution of the United States of America and the Constitution of the State of California;*

*Whereas, among Plaintiff’s unlimited rights are the protection of Plaintiff’s property through due process of law.*

*Plaintiff asserts his right to a trial by jury.*

*Dated April 15, 2024.*

*//s// Zachary Thomas Horton, Plaintiff”*

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**INTRODUCTION**

As previously stated, I am a living sovereign man. It is self-evident that nature and nature’s God endows sovereignty upon all living people.

I have been in a dispute with the real party in interest Ashleigh Nelson and the STATE OF CALIFORNIA FRANCHISE TAX BOARD for well over a year. The dispute is based on the deprivation of my rights and the State of California’s Revenue and Taxation Code (RTC) as if the government’s RTC applies to me, a sovereign man.



As found in **Appendix 3** I have appointed my father Ricky Dean Horton as my co-counsel since I have been fully dependent upon him in all aspects of this ongoing dispute with the real parties in interest Ashleigh Nelson as an employee of the STATE OF CALIFORNIA FRANCHISE TAX BOARD, regarding the Rules and Regulations that govern the duties and responsibilities of the government of the STATE OF CALIFORNIA'S FRANCHISE TAX BOARD.

My father is another party in interest in my case since he has a constitutionally protected right to assist me since I am his son and future heir to his estate.

I have exercised my sovereign authority and constitutionally protected right and appointed my father as my co-counsel to assist me in all matters of these proceedings. As the record will reveal, and I am again declaring, my father has assisted me with the writing of every reply to the real parties in interest Ashleigh Nelson and FRANCHISE TAX BOARD (hereinafter Ashleigh) in an attempt to help the employees, and all parties, to recognize the fact that I am excluded from the State's revenue and taxation rules. My father has assisted me in all aspects of my complaint, as well as my father educating me and assisting me as my mentor and assistance of counsel in every aspect of these proceedings, including helping me to prepare the Petition for Common Law Writ of Mandamus and Prohibition in the California Supreme Court and preparation of this interlocutory appeal in this Supreme Court filed as a Petition for Writ of Certiorari. I am fully dependent upon him at this time. The appointment of my father as co-counsel

carries into the jurisdiction of this court since it is my right and my wish to have my father to be my assistance of co-council throughout all of these proceedings. *The appointment of my father as co-counsel is reproduced herein as **Appendix 3**, appointment of co-counsel.*

In the following statement of the related proceedings, it should be evident that my inherent, natural, substantive, and constitutionally protected rights have been violated, thus calling forth the questions presented at the beginning of this Common Law Petition for Writ of Certiorari.

**“Common Law” petition since this petition is beyond the limitations of statutory and administrative rules and addresses Constitutional common law issues.**

The two lower appellate courts, including the California Supreme Court, have both denied my petition as a redress of my grievances to the courts. For reasons not disclosed, the lower courts have refused to rule on these constitutional issues and are now relying on the justices in this Supreme Court to direct the lower courts on how to respond to my redress of grievances against the violations of my constitutionally protected rights and other actions by Judge Donovan presiding over my case and claim in the Solano County Superior Court.

**NOTE: ALL RECORDS REFERENCED HEREIN** that are not reproduced in this petition shall be summoned by the Clerk of this Supreme Court as required by Supreme Court Rule 12.7 to be

transferred to this Supreme Court by the clerk of the lower courts as having possession of such records.

### STATEMENT OF THE CASE(S)

#### **Initial Jurisdiction.**

The initial jurisdiction of my case and complaint was filed in the Solano County Superior Court of California on April 16, 2024, Case No. CU24-02859, Judge Christine N. Donovan presiding.

### STATEMENT OF CASE “A” OF THE RELATED PROCEEDINGS

**A. Initial Case and Complaint:** Solano County Superior Court of California, Case No. CU24-02859. Zachary Thomas Horton, Plaintiff v. FRANCHISE TAX BOARD and Ashleigh Nelson, Defendants, filed on April 16, 2024, Judge Christine N. Donovan presiding.

The General And Specific Allegations from the initial complaint filed on April 16, 2024, page 4 lines 15 thru Page 5 line 18 are reproduced as follows:

1. *Plaintiff has no duty to the Defendants;*
2. *Plaintiff is not subject to the CALIFORNIA REVENUE AND TAXATION CODE;*
3. *The Defendants have been delegated certain duties, responsibilities and authority pursuant to the Constitution of the United States and the Constitution of the State of California and the laws made in pursuance thereof;*

4. *The Defendants have been delegated certain duties, responsibilities and authority pursuant to the statutory rules of the STATE OF CALIFORNIA REVENUE AND TAXATION (RTC);*
5. *Pursuant to the Constitution of the State of California, Article XX, section 3, all employees of the STATE OF CALIFORNIA are required to take and subscribe to the oath or affirmation to support and defend the Constitution of the United States, and the Constitution of the State of California;*
6. *The Defendants have exceeded their delegated duties and responsibilities;*
7. *The Defendants have misapplied the codes and statutes upon Plaintiff;*
8. *The Defendants have erroneously imposed a State Tax Liability upon Plaintiff for the years of 2019 and 2020;*
9. *The Defendants have forced, or otherwise coerced, Plaintiff to file State Tax Returns declarations for the years of 2019 and 2020;*
10. *Pursuant to Plaintiff's tax return declarations, Plaintiff has no State Tax Liability;*
11. *The Defendants have not followed due process or to adjudicate in a court of competent jurisdiction as to whether Plaintiff has a State Tax Liability;*
12. *The Defendants have created and sent one or more Earnings Withholding Order for Taxes to Plaintiff's employer;*
13. *There was no court judgment or other proof of a State Tax Liability accompanying the*

*FTB's Withholding Order(s) sent to Plaintiff's employer;*

*14. California Government Code Section 860.2(a) does not apply since Defendants failed to properly institute the judicial or administrative proceeding or action as required by statute for assessment or collection of a tax;*

*15. California Government Code Section 860.2(b) does not apply since Defendants were acting beyond and outside any act or omission in the interpretation or application of any law relating to a tax;*

*16. Plaintiff's money is his personal and private property;*

*17. Each Defendant has caused both money damages and emotional distress to Plaintiff by their actions.*

My case has not been allowed to move forward in the Solano County Superior Court due to the actions and orders of Judge Donovan presiding over my case, of which actions and orders are the subjects of this Petition for Writ of Certiorari.

There has been no proof filed by Ashleigh that I am subject to the State of California's tax and revenue codes or that they are entitled in any way to my property (money).

I have filed undisputable evidence that I am NOT subject to the rules of the State of California's Revenue and Taxation Code (RTC). *Refer to 1: Solano County Superior Court Dkt filed on June 13, 2024 including EXHIBIT A therein, and 2: Dkt filed on June 14, 2024 as Plaintiff's (my) reply to*

*Defendant's (Ashleigh's) response to my Ex Parte Application for injunctive relief.*

**The initial complaint and case in the Solano County Superior Court is still open and on hold and is awaiting a decision by the justices presiding on the bench of this Supreme Court so the case can move forward.**

**Statement of this Case relevant to Question 1.a:**

1. On May 31, 2024, I filed an Ex Parte Application for Injunctive relief and a Temporary Restraining Order (TRO) to stop the harm being inflicted upon me by the taking of my money by my employer as demanded by a letter sent to my employer from Ashleigh. *See Dkt filed on May 31, 2024 as my Ex Parte Application and is reproduced herein as **Appendix 1**.*
2. No harm whatsoever was to fall upon Ashleigh if Judge Donovan granted me the relief requested.
3. I am also likely to prevail on the merits of my initial complaint since there is no evidence that I am subject to the State of California's Revenue and Taxation Code (RTC), and that there has NOT been a judgment against me for the FRANCHISE TAX BOARD or Ashleigh Nelson to have a claim on my money (property).
4. As I stated in my original filed Ex Parte application on page 3 lines 24-25, "*Defendants provided no evidence that they are entitled to my personal property*". The defendants did not

dispute this statement of fact or provide any evidence to the contrary.

5. Additional supporting facts and law is found as stated in the Declaration of Ricky Dean Horton and Memorandum in Support of the Ex Parte Application. Refer Solano County Superior Court dkt filed on May 31, 2024.
6. As found in my Ex Parte Application, Judge Donovan abused her discretion to fail to grant relief pursuant to previous court rulings as referenced in the legal arguments. See **Robbins v. Superior Court (1985) 38 Cal.3d 199**, (*and other Legal Arguments in Appendix 1 Ex Parte Application*).
7. At the Ex Parte Application hearing held on June 03, 2024, Judge Donovan refused to rule on my Ex Parte Application to grant relief requested.
8. Judge Donovan instead ruled to move the Ex Parte Application matter to a future hearing date, thus continuing the unjustified harm upon me. See *minutes of hearing reproduced herein as Appendix 2*.
9. The Ex Parte Application matter of where I was seeking relief was re-scheduled for June 17, 2024 at the same time to address Ashleigh's Motion to Transfer Venue of my case and complaint outside of Solano County. Refer to Dkt filed on May 06, 2024 of Ashleigh's motion to Transfer Venue.
10. Judge Donovan's abuse of discretion and failure to perform her duty to grant the relief requested violated my constitutionally protected right to be secure in my possessions

and property through due process of law.

**Statement of this Case relevant to Question 1.b:**

11. During the beginning of the hearing on June 17, 2024, Judge Donovan ruled that I could not have my assistance of co-counsel, of which ruling violated my constitutionally protected right to counsel of my choice. *The original transcript was produced on July 15, 2024 and is reproduced herein as **Appendix 4**.*

12. As quoted from the original transcript on lines 7-11 of page 5,

*"If you start advocating for your son, Mr. Horton, you are committing a misdemeanor under Business and Professions Code 6125. That could land you with up to a year in jail and a thousand dollar fine. I'm, not interested in seeing you committing a misdemeanor in my court."*

- a. The definition of "court" according to Bouvier LAW DICTIONARY, sixth Edition, 1856, definition 3, means, *"a place where justice is judicially administered"*
- b. Judge Donovan erred in her statement that this is her court.
- c. This is my case and complaint in the Solano County Superior Court with Christine N. Donovan as judge presiding over my complaint.
- d. Judge Donovan cannot use any codes, rules, statutes, or any other laws or



legislation to deny me, a sovereign man, of my constitutionally protected right of counsel of my choice.

- e. My counsel of choice is my father and he too has a right protected under the 9<sup>th</sup> Amendment to the US Constitution to advocate for me, his son, in open court.
  - f. My father as co-counsel is assisting only me since I directly appointed him to assist me. My father accepted the appointment. *See Appendix 3 Appointment of Co-Counsel (lines 24 of page 4 to line 22 of page 5 in the original filed dkt).*
  - g. My father is not “practicing law” as defined in the California Business and Profession Code Section 6126(a) which states,  
*“(a) Any person advertising or holding himself or herself out as practicing or entitled to practice law or otherwise practicing law who is not an active licensee of the State Bar, or otherwise authorized pursuant to statute or court rule to practice law in this state at the time of doing so, is guilty of a misdemeanor punishable by up to one year in a county jail or by a fine of up to one thousand dollars (\$1,000), or by both that fine and imprisonment.”*
  - h. There is no “requirement” as Judge Donovan stated to deny me of my constitutionally protected right of co-counsel of my choice.
13. Previous Supreme Court decisions uphold the fact that the exercise of a right is not a crime.

14. Pursuant to a previous court case and currently held decision, *Miranda v. Arizona*, 384 U.S. 436, the Supreme Court concluded that right to counsel is a constitutionally protected right.
15. Pursuant to a previous court case and currently held decision, *Murdock v. Pennsylvania*, 319 U.S. 105 (1943), no law can convert a right into a privilege and require a license or fee to exercise that right.
16. Pursuant to a previous court case and currently held decision, *Marbury v. Madison*, 5 U.S. 137 (1803), Justice Marshall concluded, “the Constitution of the United States confirms and strengthens the principle, supposed to be essential to all written constitutions, that a law repugnant to the constitution is void, and that courts, as well as other departments, are bound by that instrument”.
17. ANY legislation or acts of law that might be construed as authority to deny me, a sovereign man, of my constitutionally protected right of counsel is repugnant to the Constitution and is NULL AND VOID.
18. As declared in ISSUE NO. 1 on pages 27 thru 29 in my Writ of Mandamus and Prohibition filed with the Supreme Court of California on July 23, 2024 as Case No. 286099, the complete proceedings of the hearing held by Judge Donovan on June 17, 2024, of when and where Judge Donovan denied me of my right to counsel are disallowed and inadmissible.

**Statement of this Case relevant to Question 1.c:**

During the June 17, 2024 hearing of where I was denied my assistance of Counsel, Judge Donovan ruled that the venue of my unlimited civil case should be transferred outside of Solano County.

As stated and unrebutted in the records of this case and complaint, the following statements have been declared:

1. I am not a “taxpayer” as used in the RTC;
2. I am not a statutory “person” as defined in Sec. 17007 of the RTC.
3. I am not a resident of the “state” as defined in Sec. 17018 of the RTC.
4. I have proven on the records of this case and complaint that I am a legal and lawful nontaxpayer and outside the scope of the RTC, *refer to Revocation of Election as EXHIBIT A in Solano County Superior Court Case no. CU24-20859 dkts filed on June 13, 2024 and on June 14, 2024.*
5. Since I am outside the scope of the State of California’s Revenue and Taxation Code, no rules in the RTC have any authority in my case and complaint to transfer venue of my case and complaint outside of Solano County.
6. Since I am outside the scope of the State of California’s Revenue and Taxation Code (RTC) I cannot use or claim any benefit under the RTC since those benefits are only afforded to taxpayers, not to non-taxpayers.
7. Mandatory adjudication of a case or complaint in a county where the California Attorney General holds office is a requirement or

benefit for only taxpayers under the RTC,  
*refer to cited cases on lines 12 of page 4  
 thru line 13 of page 5 of memorandum of  
 points and authority lines in Solano  
 County Superior Court dkt filed on June  
 13, 2024 as opposition to Defendant's  
 Motion to Transfer Venue.*

In Ashleigh's filing on May 06, 2024, Ashleigh alleged that I was an "aggrieved" taxpayer and cited rules within the RTC to support their reasoning to transfer venue. *Refer to Ashleigh's filing in the Solano County Superior Court on May 06, 2024 of Motion to Transfer Venue.*

As previously stated and proven, I am not a taxpayer in any capacity, aggrieved or otherwise. *See Dkt filed on June 13, 2024 page 2 lines 4-18.*

The RTC is outside the scope of me and my complaint so any citations of the RTC are inadmissible as evidence.

At the hearing on June 17, 2024, without my assistance of counsel to object to her statements, Judge Donovan claimed that I was an "exempt" taxpayer, *See Appendix 4 Hearing Transcript; (page 7 lines 7-8 of original transcript)*

whereas I previously filed on the record that I am a legal and lawful nontaxpayer.

At the same hearing, where my counsel was threatened if he did not leave my side, Judge Donovan referenced the RTC and used other statements by counsel from Ashleigh's written arguments or brief as if advocating for them for justification to transfer venue of my case and complaint. *See Appendix 4 Hearing Transcript;*

(page 7 lines 17-22 of original transcript).

Previous court rulings clearly determined that statements made by counsel in their briefs or arguments are insufficient for granting summary judgment, see *Trinsey v. Pagliaro* D.C.Pa. 1964, 229 F. Supp. 647,

*“Statements of counsel in their briefs or argument while enlightening to the Court are not sufficient for purposes of granting a motion to dismiss or summary judgment”.*

My complaint and case is not seeking a refund of any alleged taxes owed to Ashleigh as a refund required by the RTC.

The general and specific allegations of my case and complaint took place in Solano County.

Ashleigh does business through the RTC with hundreds of thousands of entities within Solano County.

There were no facts established on the record that justified Judge Donovan’s decision to transfer venue of my case and complaint outside of my Hometown County and wherein the alleged wrongful acts of defendant Ashleigh occurred.

Solano County is the only proper venue for my case and complaint.

Not only are the previous arguments compelling evidence that venue of my case should be held in Solano County, but Judge Donovan’s decision at the hearing on June 17, 2024 to transfer venue should be vacated since I was denied assistance of counsel during her apparent interrogation of me from the bench without my counsel, and her appearing to advocate for Ashleigh’s position to transfer venue of

my complaint outside of Solano County when no statements were made by them and my counsel was denied to be present to object or to otherwise correct Judge Donovan in her statements.

### **STATEMENT OF CASE “B” OF THE RELATED PROCEEDINGS**

**B.** Supreme Court of California Case No. S286099. Filed July 23, 2024. Zachary Thomas Horton, Petitioner v. Christine N. Donovan, Solano County Superior Court Judge, Respondent, v. FRANCHISE TAX BOARD and Ashleigh Nelson, real parties in interest. Petition for Common Law Writ of Mandamus and request for Stay of three actions of Solano County Superior Court judge Donovan.

I filed an interlocutory appeal through a petition for Common Law Writ of Mandamus and Prohibition and I requested a stay of the three actions or rulings of Judge Donovan.

The petition filed in the California Supreme Court included the following APPENDIXES and are referenced herein as part of this Petition for Writ of Certiorari. The complete Petition filed in the CA Supreme Court, case No. S286099 are to be forwarded to this Supreme Court upon the clerk of this court requesting the records pursuant to Supreme Court Rule 12.7:

***APPENDIX 1, Initial Complaint filed on April 16, 2024 with the following EXHIBITS to APPX 1:***

***EXHIBIT A, Oath of Allegiance by Ashleigh Nelson.***

*EXHIBIT B, 2019 and 2020 Tax Declaration forms.*

*EXHIBIT C, FTB Notice and Demand for Tax Return.*

*EXHIBIT D, FTB Earnings Withholding Notice.*

*EXHIBIT E, Amended 2019 and 2020 Tax Declaration forms.*

*EXHIBIT F, FTB account balance.*

*EXHIBIT G, Plaintiff's Employer's earnings statement showing levy.*

**APPENDIX 2, FTB's Motion to Change Venue filed on May 06, 2024;**

**APPENDIX 3: Petitioner's (Horton's) Ex Parte Application for TRO and Injunctive Relief filed May 31, 2024;**

**APPENDIX 4: Defendant FTB's Response to Plaintiff Horton's Ex Parte Application, filed May 31, 2024;**

**APPENDIX 5: Petitioner's (Horton's) reply to FTB's response to Ex Parte Application, filed June 14, 2024 with the following EXHIBITS to APPX 5:**

*EXHIBIT A, Revocation of Election.*

*EXHIBIT B, IRS Transcript 2019*

*EXHIBIT C, IRS Transcript 2020*

**APPENDIX 6: Petitioner's (Horton's) opposition to FTB's Motion to Transfer Venue filed June 13, 2024;**

**APPENDIX 7: Minutes of hearing of June 03, 2024 denying Ex Parte relief;**

**APPENDIX 8: Petitioner's (Horton's) Appointment of Co-Counsel filed June 11, 2024;**

**APPENDIX 9: Transcript of June 17 2024 hearing denying Horton's co-counsel, granting Transfer of Venue and denying to rule on Ex Parte Application;**

**APPENDIX 10: Order to Transfer Venue and deny-**

*ing to rule on Ex Parte relief. Served via US Mail to Petitioner (Horton) on July 09, 2024;*

**APPENDIX 11:** *Petitioner's (Horton's) motion to set aside and to vacate the order to Transfer Venue, filed on July 03, 2024.*

Since my petition was seeking a redress of my grievances from Judge Donovan's opinion to transfer venue of my unlimited civil complaint in the Superior Court, filing an interlocutory appeal through a Petition for Common Law Writ of Mandamus and Prohibition directly in the California Supreme Court was appropriate.

However, the matter was transferred to the lower California Court of Appeal First Appellate District, Division Five. The transfer was filed on July 31, 2024 and is reproduced herein as **Appendix 6**.

#### **STATEMENT OF CASE "C" OF THE RELATED PROCEEDINGS**

C. State of California Court of Appeal, First Appellate District, Division Five, Case No. A171026. Zachary Thomas Horton, Petitioner v. The Superior Court of Solano County, Respondent, And FRANCHISE TAX BOARD and Ashleigh Nelson, real parties in interest. Petition for Common Law Writ of Mandamus and request for three stays.

On August 1, 2024, the day following the California Supreme Court's decision to transfer my Petition the lower court, my petition and request for immediate stay of the three actions of Judge Donovan were denied and the decision is reproduced



herein as **Appendix 7.**

# **STATEMENT OF CASE “D” OF THE RELATED PROCEEDINGS**

**D.** Supreme Court of California Case No. S286324. Zachary Thomas Horton, Petitioner v. Superior Court of Solano County, and FRANCHISE TAX BOARD et al., real parties in interest. Petition for Review of Common Law Writ of Mandamus and Prohibition and request for Stay of three actions of the Solano County Superior Court Judge Donovan.

Petition for Review and Request for stays are denied. Entered on August 21, 2024 (en Banc) and is reproduced herein as **Appendix 8.**

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## **REMEDY SOUGHT?**

The remedy I am seeking is for the justices of this Supreme Court to remand my case back to the Solano County Superior Court with instructions for Judge Donovan to uphold her duty as an impartial judge in my case, and to immediately grant the relief I am entitled to in my Ex Parte Application, and to issue an order for my employer to return my property (money) previously seized, or as an alternative, for Ashleigh to show cause as to why my employer should not immediately return to me any money previously seized.

I am further seeking for the justices of this Supreme Court to remand my case back to the

Solano County Superior Court with instructions for Judge Donovan to honor her oath to both Federal and State Constitutions, and to NOT deny me of my constitutionally protected right of counsel of my choice, regardless of whom I choose as my counsel to assist me in all proceedings.

And for the Justices of this Supreme Court to recognize that I am a living sovereign man.

And that ANY decisions by Judge Donovan that were made pursuant to the hearing on June 17, 2024 without my assistance of co-counsel are disallowed and vacated, including her decision to transfer venue of my complaint outside of Solano County.

And for the justices of this Supreme Court to provide a clear ruling with instructions to any lower court under the jurisdiction of the justices presiding in this Supreme Court, that the lower courts have a duty and shall, without discretion, uphold the rights of the people that are guaranteed to be protected under the Constitution, including the right of the people to be heard on petition for a redress their grievances against government agencies, employees and court administrators, and that right to be heard for a redress of grievances in any proceedings shall not be denied pursuant to any rules, statutes, codes, or any other legislation that is repugnant to the US and State Constitutions since the rights of the people to be heard are guaranteed to be protected over and under the Constitutions.

And for the Justices of this Supreme Court to provide other instructions, rulings, or relief as they deem appropriate for the circumstances herein.

**Reasons for granting this petition.**

This case is a fair representation of many cases throughout the United States. If the Superior Courts deny the people of our constitutionally protected rights, and our appellate courts refuse to address our grievances through our petitions for review, then the honor and integrity of the complete justice system is significantly tainted.

This Petition for Writ of Certiorari gives the Justices of this Supreme Court an opportunity to make a ruling that is just and necessary at this moment in time of American History.

**Conclusion:** This Supreme Court of the United States of America should grant Certiorari.

Respectfully submitted, in truth and law, this 15th Day of November 2024.



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