

18-9837

NO \_\_\_\_\_ - \_\_\_\_\_

ORIGINAL

---

---

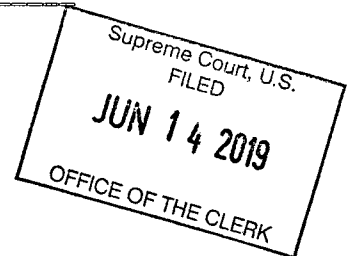
In the Supreme Court of the United States

---

ERNEST BUSTOS – PETITIONER

v.

BEXAR APPRAISAL DISTRICT AND  
BEXAR APPRAISAL REVIEW BORAD,  
RESPONDENT



---

ON PETITION FOR A WRIT OF CERTIORARI TO THE FOURTH  
COURT OF APPEALS DISTRICT SAN ANTONIO, TEXAS

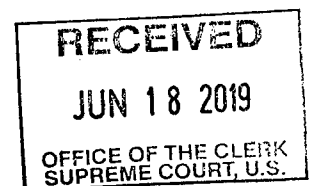
---

PETITION FOR WRIT OF CERTIORARI

---

Ernest Bustos  
2163 Encino Loop  
San Antonio, Texas 78259  
Tel: 210-313-3787

---



## QUESTION PRESENTED

1. Whether the Court of Appeals was correct in disregarding the clear language of Texas Property Code § 42.08 (d).
2. Whether Court of Appeals was correct in disregarding the clear language of Texas Property Code § 42.08 (d) (e) disregarding the Trial Court lacked subject matter jurisdiction to hear the Petitioner's Oath.
3. Whether Court of Appeals was correct in disregarding the Trail Court failure to address the request for relief under Property Tax Code §§ 42.26 and 42.26 (a)(3)
4. Whether Petitioner was deprived of his Fourteenth Amendment rights to equal protection of the law, right to access the courts and due process.

**PARTIES TO THE PROCEEDING**

All parties appear in the caption of the case on the cover page.

**TABLE OF CONTENTS**

OPINION BELOW..... 1

JURISDICTION..... 1

CONSTITUTIONAL AND STATUTORY  
PROVISIONS ..... 2

STATEMENT OF THE CASE..... 3

REASONS FOR GRANTING THE WRIT ..... 15

CONCLUSION..... 16

PROOF OF SERVICE ..... 17, 18

CERTIFICATE OF COMPLIANCE..... 18

**INDEX TO APPENDICES**

- APPENDIX A Fourth Court of Appeals Memorandum  
and Mandate
- APPENDIX B Fourth Court Order denial for rehearing
- APPENDIX C Texas Supreme Court denial of Petition for  
Review
- APPENDIX D Texas Supreme Court denial for rehearing

## TABLE OF AUTHORITIES

### CASES

*Snyder v. Massachusetts*, 291 U.S. 97, 105 (1934)..... 2

*Goldberg v. Kelly*, 397 U.S. 254, 267 (1970) ..... 2

*Palaniappan v Harris County Appraisal  
District NO. 01-11-00344-CV Opinion issued  
December 13, 2012* ..... 2,7, 10

*EXLP Leasing, LLC and EES Leasing, LLC,  
Appellants v Webb County Appraisal District  
and United Independent School District,  
No. 04-14-00343-CV Decided: June 03, 2015* .... 3, 4, 10

*U. Lawrence Boze' & Associates, P.C. and  
U. Lawrence Boze', v. Harris County Appraisal  
District. NO. 01-10-00016-CV Decided: August  
11, 2011* ..... 7, 10

*J.C. Evans Construction CO., INC., Appellant, v. Travis  
Central Appraisal District, Appellee No. 03-98-00508-  
CV Decided: October 28, 1998*..... 7, 10

*17 SUFFOLK U. L. REV. 881, 892 (1983)*..... 11

*Holt v. Commonwealth of Virginia*, 381 U.S. 131  
(1965), *inter alia* ..... 14, 15

*Chambers v. Baltimore & Ohio Railroad Co.,  
207 U.S. 142, 148 (1907)*..... 14

*Ryland v. Shapiro,*  
*708 F.2d 967, 971 (5th Cir. 1983)*..... 14

### Statues and regulation:

28 U.S.C. 1254(1) ..... 1, 2

Tex. Prop Tax Code §42.08(b)(1)..... 3, 4, 8, 9, 13

Tex. Prop Tax Code §42.08(d) ..... 1, 3, 5, 7, 10, 15, 16

Tex. Prop Tax Code §42.08(e) ..... 5, 6, 16

Tex. Prop Tax Code §42.26 ..... 5, 9, 10

Tex. Prop Tax Code §42.26 (a)(3) ..... 5, 9, 10, 12

Tex. Prop Tax Code §41.43 (b)(3) ..... 12

**Other Authorities:**

Supreme Court Rule 13.1 ..... 2

---

---

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

---

NO \_\_\_\_\_ - \_\_\_\_\_

ERNEST BUSTOS – PETITIONER

v.

BEXAR APPRAISAL DISTRICT AND  
BEXAR APPRAISAL REVIEW BORAD,  
RESPONDENT

---

ON PETITION FOR A WRIT OF CERTIORARI TO THE FOURTH  
COURT OF APPEALS DISTRICT SAN ANTONIO, TEXAS

---

PETITION FOR WRIT OF CERTIORARI

---

Ernest Bustos (Bustos) respectfully petitions for a writ of certiorari to review the Fourth Court of Appeals Memorandum Opinion.

**MANDATE BELOW**

The Fourth Court of Appeals Memorandum Opinion affirmed the trial court's judgment.

**JURISDICTION**

The Mandate of the Court Fourth of Appeal was entered on February 05, 2019. The petition for rehearing was denied on July 06, 2018. Petition for Review to Texas Supreme Court denied 11/09/2018. Texas Supreme Court Motion for Rehearing denied 02/01/2019. The jurisdiction of this court is invoked under 28 U.S.C.

1254(1). This Petition is timely under the Supreme Court Rule 13.1 within the 60 day extended time by application No. 18A1094.

#### CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

Fourteenth Amendment rights to equal protection of the law, right to access the courts and due process of law. At a basic level, procedural due process is essentially based on the concept of "fundamental fairness." *Snyder v. Massachusetts*, 291 U.S. 97, 105 (1934) As construed by the courts, that the person or panel making the final decision over the proceedings be impartial in regards to the matter before them. *Goldberg v. Kelly*, 397 U.S. 254, 267 (1970)

The court of appeals erroneously affirmed the lower court's Order Defendant's Motion to Dismiss for Failure to Pay Taxes. The opinion was clearly erroneous based on omissions and misstatements of the Petitioner's position and the record. Failure to correct to the court's errors in the opinion would result in manifest injustice. TRAP 56.1(a) (1) Palaniappan v Harris County Appraisal District NO. 01-11-00344 -CV Opinion issued December 13, 2012; (a)(3) construction of statute; (a)(5) importance of state's jurisprudence; (a)(6) question should be but has not been resolved by Texas Courts.

The issues presented to this Court are due to a conflict of interest in the Texas Courts dealing with billions of dollars in revenue for Texas and the Cities that collect ad valorem taxes stripping homeowners out of their equity. By granting the review the



Court will start the process to stop the abuse of taxpayers and unconstitutional collection of unlawful assessments assessed by Appraisal Districts.

### STATEMENT OF THE CASE

#### I. WHETHER THE COURT OF APPEALS WAS CORRECT IN DISREGARDING THE CLEAR LANGUAGE OF TEXAS PROPERTY CODE § 42.08 (d)

The Court of Appeals' decision imposes an erroneous interpretation of the clear language of Texas Property Tax Code § 42.08 (d) The court's errors are of great importance to the citizens of Texas violating their rights access to the court, Texas Constitution (unlawful taxes) and Texas Jurisprudence, as uncertainty over the Property Owner's right to pursue allegations of fraudulent ad valorem tax assessments and disputing 100 percent of the assessment meeting exemption under Texas Property Tax code § 42.08(b)(1) allowing the appeal to advance without paying taxes, supported by the Fourth Court of Appeals opinion below.

**EXLP Leasing, LLC and EES Leasing, LLC, Appellants v. Appellants v. Webb County Appraisal District and United and United Independent School District, Appellees District, Appellees No. 04-14-00343-CV Decided: June 03, 2015**

*There is nothing in Section 42.08(b) that requires a taxpayer to pay something above zero when zero dollars is the lesser amount, i.e., the amount in dispute. We decline to interpret Section 42.08(b) to the contrary as such construction would be in favor of the taxing authority as opposed to the taxpayer, resulting in a forfeiture of Exterran's appellate rights, and therefore contrary to Texas law. See TracFone Wireless, 397 S.W.3d at 182; U. Lawrence Boze ' & Assocs., 368 S.W.3d at 33. Because the statute does not expressly require an amount greater than zero be paid, we decline to impose a*

*payment requirement. What amount would Webb County have Exterran pay? There is nothing in the statute to suggest an amount under the circumstances presented here.*

#### CONCLUSION

*Based on the plain meaning of Section 42.08(b)(1), and because the entire amount was in dispute, we hold Exterran was not required to make a prepayment of taxes to invoke the trial court's jurisdiction. Accordingly, the trial court erred in dismissing Exterran's tax appeal for want of jurisdiction. We therefore sustain Exterran's appellate complaint, reverse the trial court's order of dismissal, and remand the matter to the trial court for further proceedings consistent with this court's opinion.*

Opinion by: Marialyn Barnard, Justice

*The Petitioner's oath states, "the ad valorem taxes of the property NBC17591, block 11, lot 16, are 100 percent in dispute by the property owner, and the property owner believes that he is not required to make any prepayment or any payment to pursue his appeal"*

The Petitioner consistently claimed in all his Petitions over 9 years that 100% of the assessments were in dispute, meeting the exception to the prepayment of tax requirement under Tex. Prop. Tax Code §42.08(b)(1), a position that went unchallenged by the Respondent for 9 years. Court of Appeals' decision misstates the Petitioner's Brief to erroneously characterize the Record as reflecting a "concession", not, the single ambiguous and inconclusive oral summation, clearly outweighed by statements in the pleadings over the 9 years. There was no dispute that the District Court did not follow the requirements of the Tax Code. Compounding this breakdown, there are fatal errors in the Court of Appeals' Opinion

applying §§42.08(d) and 42.08(e) due to the failure to address Respondent's procedural tactics. The Court of Appeals' disregarded the fact that the timing of Respondent's Motion and hearing setting made it impossible for Appellant to obtain a § 42.08(e) hearing, yet placed the burden on Appellant to do so. Respondent filed its Motion and set it for a hearing in 10 days. Simply put, that made it impossible for Respondent to "...obtain a hearing and present the trial court with evidence. . ." since §§42.08 (d) and 42.08(e) requires a 45 day notice before a hearing can be held.

Further, the oath was filed with the anticipation that the court would grant relief under §§ 42.26, 42.26 (a)(3) remedy for unequal appraisal setting the valuation on his property. Since the Court failed to grant relief requested the assessments reminded in 100 dispute and no need for a § 42.08 (e) hearing.

**II. WHETHER THE COURT OF APPEALS WAS CORRECT IN DISREGARDING THE CLEAR LANGUAGE OF TEXAS PROPERTY CODE § 42. 08 (d)(e) DISREGARDING THE TRIAL COURT LACKED SUBJECT MATTER JURISDICTION TO HEAR THE PETITIONER'S OATH?**

The Court of Appeals' decision imposes an erroneous interpretation of the clear language of Texas Property Tax Code § 42.08 (d)(e), disregards the court's lack of subject matter jurisdiction without a mandatory 45 day notice of hearing the Petitioner's oath erroneously applying Texas Property Tax code law § 42.08 (d)(e). Which states in part; (d) After filing an oath of

inability to pay the taxes at issue, a party may be excused from the requirement of prepayment of tax as a prerequisite to appeal if the court, after notice and hearing, finds that such prepayment would constitute an unreasonable restraint on the party's right of access to the courts. On the motion of a party and after the movant's compliance with Subsection (e), the court shall hold a hearing to review and determine compliance with this section, and the reviewing court may set such terms and conditions on any grant of relief as may be reasonably required by the circumstances. If the court determines that the property owner has not substantially complied with this section, the court shall dismiss the pending action. If the court determines that the property owner has substantially but not fully complied with this section, the court shall dismiss the pending action unless the property owner fully complies with the court's determination within 30 days of the determination. (e) Not later than the 45th day before the date of a hearing to review and determine compliance with this section, the movant must mail notice of the hearing by certified mail, return receipt requested, to the collector for each taxing unit that imposes taxes on the property.

The Court of Appeals' decision avers that the Petitioner failed to substantially comply with Section §§42.08(d) and 42.08(e) making the Panel's conclusion fatally flawed and reversible. The

Panel's reliance on *Palaniappan*, cited by the Panel @ p. 7 of the Opinion, to place the burden on the Petitioner to present the court evidence of his inability to prepay taxes is erroneous. The *Palaniappan* court did not rule that the failure to obtain a hearing did not excuse the property owner from substantially complying. Rather, the Court simply stated the general rule that places the burden on the taxing district who first brought the case to dismiss the owner's appeal to district court. *Palaniappan v Harris County Appraisal District NO. 01-11-00344-CV Opinion issued December 13, 2012* where the taxpayer's bank account showed that the taxpayer had the funds to pay taxes and Palaniappan accepted the assessment on the property.

As the party seeking dismissal for lack of subject-matter jurisdiction, *HCAD had the burden to establish that Palaniappan did not substantially comply with the requirements of section 42.08*. See U. Lawrence Boze', 368 S.W.3d at 26; J.C. Evans, 4 S.W.3d at 449. "Substantial compliance' means that one has performed the 'essential requirements' of a statute and it 'excuse[s] those deviations from the performance required by statute which do not seriously hinder the legislature's purpose in imposing the requirement.'" U. Lawrence Boze', 368 S.W.3d at 27; see also Dall. Cent. Appraisal Dist. v. 717 S. Good Latimer Ltd., No. 05-09-00779-CV, 2010 WL 1729343, at \*2 (Tex. App.—Dallas Apr. 29, 2010, pet. denied) (mem. op.) ("Substantial compliance means one has performed the 'essential requirements' of a statute."). Whether a property owner has substantially complied with section 42.08 is a factual matter to be determined by the trial court on a case-by-case basis. U. Lawrence Boze', 368 S.W.3d at 26; J.C. Evans, 4 S.W.3d at 449. If there is no substantial compliance, the trial court must dismiss the suit. See Tex. Tax Code Ann. § 42.08(d).

*Palaniappan v. Harris County Appraisal District, 01-11-00344-CV*

These errors are of great importance to the citizens of Texas violating their rights access to the court. The Texas Constitution does not recognize the assessments of unlawful taxes by shifting billions of dollars to residential homeowners and Texas Jurisprudence, as uncertainty over the Property Owner's right to pursue allegations of fraudulent ad valorem tax assessments when disputing 100 percent of the assessment meeting exemption under Texas Property Tax code §§ 42.08(b)(1). It should be known that in 2015 Bexar District reduced a hand full of commercial property owner's assessments by some \$4.16 billion while rejecting over 92 percent of the one hundred thousand residential owners appeals and those few who were successful managed reductions totaling a meager 639,000, while the Respondent Bexar Appraisal District shifted more than \$4.16 billion onto the backs of the homeowners while the City of San Antonio and Bexar County reminded silent. As a slap in the face to residential homeowners Bexar Appraisal District added the cost building materials to the 2015 assessments claiming that rebuilding the homes would cost more which is outside the constitutional and statutory authority of the taxing system. In 2019 Bexar Appraisal District could be facing some 10 billion dollars in appraisal-reduction litigation from commercial property owners which Bexar Appraisal District will automatically shift an estimated reduction onto the backs of the homeowners.

This ENRON-like scam has increased single-family homeowner's property-tax load by 45 percent to 54 percent since 2000.

III. WHETHER THE COURT OF APPEALS WAS CORRECT IN DISREGARDING THE TRIAL COURT FAILURE TO ADDRESS THE REQUEST FOR RELIEF UNDER PROPERTY TAX CODE §§ 42.26 and 42.26 (a)(3)

The Petitioner's legal action alleged endemic fraud and requested relief under §§ 42.26, 42.26 (a)(3) the remedy for unequal appraisal setting the valuation on his property. This case does not fit the "conventional" structure of a challenge to a property appraisal and/or the taxes assessed. Rather, it raises issues of systemic fabrication of values, with the resulting tax assessments outside the constitutional and statutory authority of the taxing system. Petitioner alleged in his appeal that under the Texas Constitution the tax assessments are unlawful and Texas Jurisprudence, as uncertainty over the Property Owner's right to pursue allegations of fraudulent ad valorem tax assessments and disputing 100 percent of the assessment meeting exemption under Texas Property Tax code § 42.08(b)(1) The exception as provided in Subsection (d), a property owner who appeals as provided by this chapter must pay taxes on the property subject to the appeal in the amount required by this subsection before the delinquency date or the property owner forfeits the right to proceed to a final determination of the appeal. The

amount of taxes the property owner must pay on the property before the delinquency date to comply with this subsection is the lesser of: (1) the amount of taxes due on the portion of the taxable value of the property that is not in dispute; Petitioner requested relief under §§ 42.26, 42.26 (a)(3) which fell on deaf ears. The Fourth Court of Appeal's "Mandate" conflicts, both procedurally, and substantively in conflict with its own decisions and those of other Appellate courts.

#### Fourth Court of Appeals

*EXLP Leasing, LLC and EES Leasing, LLC, Appellants v. Appellants v. Webb County Appraisal District and United and United Independent School District, Appellees District, Appellees No. 04-14-00343-CV Decided: June 03, 2015*

*Nothing in this section of 42.08 d requires the taxpayer to pay something above zero when zero is the lesser amount.*

The appellate court's opinion is unsupported and in conflict with other court's opinions: Court of Appeals for the First District *Palaniappan v Harris County Appraisal District NO. 01-11-00344-CV Opinion issued December 13, 2012, Court of Appeals of Texas, Houston (1st Dist.) U. Lawrence Boze' & Associates, P.C. and U. Lawrence Boze', v. Harris County Appraisal District. NO. 01-10-00016-CV Decided: August 11, 2011, Court of Appeals of Texas, Austin J.C. Evans Construction CO., INC., Appellant, v. Travis Central Appraisal District, Appellee No. 03-98-00508-CV Decided: October 28, 1998.* These courts agree § 48.08 (e) must be met before the court has subject-matter jurisdiction.



Antonin Scalia,

*The Doctrine of Standing As an Essential Element of the Separation of Powers,*

17 SUFFOLK U. L. REV. 881, 892 (1983).

*“The degree to which the courts become converted into political forums depends not merely upon what issues they are permitted to address, but also upon when and at whose instance they are permitted to address them.”*

While the City of San Antonio stayed silent, “The City of Austin sued the State of Texas, the Travis County Appraisal District, and certain property owners within Travis County. The lawsuit seeks to have the current tax appraisal system declared unconstitutional and to request permanent injunctions to ensure compliance. The basis of the lawsuit is to challenge a perceived tax loophole known as “equity appeals,” which has facilitated commercial property owners’ ability to appeal – and ultimately lower – their property valuations. This, argues the city, shifts a disproportionate share of the property tax burden to residential homeowners. The city’s estimation is that commercial and vacant property values in Austin have been historically undervalued by 47 percent due to equity appeals. The city’s position is that Article VIII, Section 1, of the Texas Constitution requires all property to be taxed “in proportion to its value” and that taxation must be “equal and uniform.” It argues that certain state statutes open the door for the unequal (and therefore unconstitutional) appraisal of commercial

property. More specifically, Tax Code Sections 41.43(b)(3) and 42.26(a)(3) require an appraisal district to set the value of a property to the median level of appraisal based on comparable properties, often with no regard for the market value of the subject property or the comparable properties. When homeowners appeal their appraisals, they often cite market value and argue that they cannot sell their house for the appraised amount. Commercial property owners, on the other hand, generally use the Tax Code provisions above to argue that they are not being taxed “equally and uniformly” based upon the valuation of other comparable properties (some of which may not be located in the same city or regions of the state).

When commercial property owners challenge appraised values using these statutes, appraisal districts generally settle the cases due to a lack of resources and the threat of having to pay the legal fees incurred by the challenging property owner. The result is that the commercial property value is lowered, and then later the property is used as a comparable property to drive down the value of another commercial property. The commercial property owners continue to challenge appraised values using this method, their values spiral downward, and the proportion of the property tax burden borne by commercial properties shifts to homeowners its burdening them with more taxes and taxing them out their homes.”

*(source: HoustonPress Steve Jansen April 30, 2014)*

The forgoing shows that Petitioner's claims of unlawful assessments are made with support, even though the city of San Antonio and Bexar County are fully aware of the unlawful assessments, both remain silent and with the help of the courts, residential taxpayers are being taxed out of their homes.

**IV. WHETHER PETITIONER WAS DEPRIVED OF HIS FOURTEENTH  
AMENDMENT RIGHTS TO EQUAL PROTECTION OF THE LAW  
RIGHT TO ACCESS TO THE COURT AND DUE PROCESS**

The Court of Appeals cavalierly makes a seemingly logical principle that if a property does not have no value, it necessarily means there is a "concession" that there is both a property value that is not in dispute and taxes owed on that hypothetical value. That logic could be applied to every challenge to a property appraisal, undermining all certainty in the Property Tax Code and creating both a barrier to entry and automatic forfeiture of every taxpayer's right of appeal to the district court. In Petitioner's case, the argument belies his position taken consistently over 9 years (and acknowledged by Respondent), based on his single out of context comment at the hearing. The application also contradicts §42.08(b-1), which blocks such a preemptory application.

The Petitioner was denied equal protection of the law. He was deprived of this measure and as such, was deprived of his Fourteenth Amendment rights to equal protection of the law, right to access the courts and due process of law.

*Holt v. Commonwealth of Virginia*, 381 U.S. 131 (1965), *inter alia*.

*Chambers v. Baltimore & Ohio Railroad Co.*, 207 U.S. 142, 148 (1907).

*“The right to sue and defend in the courts is the alternative of force. In an organized society it is the right conservative of all other rights, and lies at the foundation of orderly government. It is one of the highest and most essential privileges of citizenship . . . .”*

*Ryland v. Shapiro*, 708 F.2d 967, 971 (5th Cir. 1983).

*“The right of access to the courts is basic to our system of government, and it is well established today that it is one of the fundamental rights protected by the Constitution.”*

Petitioner complained to the Fourth Court of Appeals that the Honorable Judge Solomon J. Casseb III did not have subject matter Jurisdiction and was not a neutral fact finder when dealing with Pro se litigants. As support the record shows that Judge stated that he intended to treat Petitioner like attorney and claimed that he was not convinced by Petitioner’s Oath that he was unable to pay taxes which was not before the court. Further, Texas code § 33.06 gives authority to the court on its own motion to abate collections (dismissal for non-payment) if the property owner is over 65 and lives in the home which the Petitioner met allowing appeal to go forward.

The courts denied Petitioner the right of access to the courts guaranteed by the Constitution and if allowed to stand, would manifest injustice not just to Petitioner, but to taxpayers as a group victimized by the unconstitutional appraisal practices at issue.

*Holt v. Commonwealth of Virginia*, 381 U.S. 131 (1965), *inter alia*.

*“A state judge denied a motion of petitioner Dawley that the judge disqualify himself for bias from trying Dawley for contempt arising out of his conduct as a lawyer in handling a libel case pending in that judge's court. In arguing a subsequent change of venue motion which Dawley filed, another lawyer, petitioner Holt, read to the judge that motion, which charged the judge with "acting as police officer, chief prosecution witness . . . , grand jury, chief prosecutor, and judge" with respect to the contempt case against Dawley, and with intimidating and harassing Holt in his efforts to defend Dawley.”*

### REASONS FOR GRANTING THE PETITION

- I. The Fourth Court of Appeal's Decision affirming the Trial Court's dismissal conflicts, both procedurally and substantively, with decisions of the Fourth Court and other Appellate Courts.
- II. The Fourth Court of Appeal's Decision violates the Petitioners Fourteenth Amendment rights to equal protection of the law, right to access the courts and due process of law.
- III. The Trial Court's and the Fourth Court of Appeals Opinion must to be reviewed and reversed by this Court. The Court's Mandate sets a very dangerous precedent against residential property owners who appeal. The Court of Appeals' decision imposes an erroneous interpretation of the clear language of Texas Property Tax Code § 42.08 (d) The court's errors are of great importance to the citizens of Texas violating their rights access to the court
- VI. Review is warranted by the important questions relating to the unlawful shifting of billions of dollars of ad valorem taxes to residential property owners and because the Courts and the

Cities have a vested interest to continue the partice complained of herein, without the Supreme Court's review the unlawful assessments and the carnage will continue.

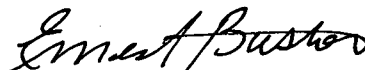
V. Failure to correct to the court's errors in the opinion would result in manifest injustice. TX. Rule of Appellate Procedure 56.1(a) (1) Palaniappan v Harris County Appraisal District NO. 01-11-00344 -CV Opinion issued December 13, 2012; (a)(3) construction of statue; (a)(5) importance of state's jurisprudence; (a)(6) question should be but has not been resolved by Texas courts.

### CONCLUSION

The forgoing reasons, Petitioner request the United States Supreme Court grant review of The Fourth Court of Appeals Affirmation of the Trial Court's Dismissal of the Petitioner's appeal and the Court of Appeals' decision imposes an erroneous interpretation of the clear language of Texas Property Tax Code § 42.08 (d) and (e). The Court's errors are of great importance to the citizens of Texas violating their rights access to the court and leave a unconstitutional tax appraisal system in place.

The petition for writ of certiorari should be granted.

Respectfully submitted,



---

Ernest Bustos Petitioner  
In Propria Persona  
Date: June 14<sup>th</sup>, 2019