Now if we notice the construction of the Florida state constitution, the Florida state statutes and the FloridaAdministrative Code it can clearly be seen that the Wilson Tariff Act of 1894 has been almost word for word incorporated in the Florida statutes and administrative code making it obviously clear, whose property is intended to be regulated, taxed, and controlled and which “Person”**(***taxpayer***)** is liable to pay the tax, and therefore whose Property **(**thepermanent residence of the owner for noncommercial purposes or Private Property**)** is to be exempt from all taxation, regulation, and control. Keep in mind that all government codes, rules, regulations and statutes **(**internal regulative rules and codes**)** can only apply to the States sovereign lands, government employees and what government is or has created. Even the Municipal Corporation known to most as local Government, cannot violate is own employees constitutional rights. *“limitation on the power of municipalities under this constitutional section is that such power must be exercised for valid municipal purpose.* ***“...statutes are only relevant to determine the limitations on municipal authority*.*****The power of municipalities to regulate in this area is, however, subject to the state’s paramount power to regulate and control the use of its sovereign lands.*** *To the extent that any such regulation is preempted by the state or is inconsistent with general law or with regulations adopted by the state, ANY MUNICIPAL REGULATION WOULD BE INVALID. ...legislative history reflects* ***the legislative intent to limit local governmental regulation****.”* ***Op. Att’y Gen. Fla.*** *2005-16* ***(****2005****).***

**Florida State Constitution Article X Sec 11. Sovereignty lands.—**

The title to lands under navigable waters, within the boundaries of the state, which have not been alienated, including beaches below mean high water lines, is held by the state, by virtue of its sovereignty, **in trust for all the people**. Sale of such lands may be authorized by law, but only when in the public interest. Private use of portions of such lands may be authorized by law, **but only when not contrary to the public interest**.

**The Florida State Constitution Article VII Sec 6 (a)** states**;**

**“***Every person who has the legal or equitable title to* ***real estate*** *and maintains thereon the* ***permanent residence of the owner****, or another legally or naturally dependent upon the owner****, shall be exempt from taxation thereon.*** *“The* ***real estate*** *may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by* ***stock ownership or membership representing the owner’s or member’s proprietary interest in a corporation owning a fee or a leasehold*** *initially in excess of ninety-eight years.”*

**F.S. § 196.031 Exemption of homesteads.--**

1(1) Every person who, on January 1, has the legal title or beneficial title in equity to real property in this state and **who resides thereon and in good faith makes the same his or her permanent residence**, or the permanent residence of another or others legally or naturally dependent upon such person, **is entitled to an exemption from all taxation.**

**Florida State Constitution Article VII Sec 3 (b). Taxes; Exemptions.**

“**There shall be exempt from taxation,** cumulatively, to every head of a family residing in this state, **household goods and personal effects** to the value fixed by general law”

**Florida Administrative Code**

**12D-7.002 Exemption of Household Goods and Personal Effects.**

Only **household goods and personal effects** of the taxpayer which are actually employed in the use of serving the **creature comforts** of the owner and not held for commercial purposes are entitled to the exemption provided by *Section 196.181*, Florida Statutes. **“Creature comforts”** **are things which give bodily comfort**, ***such as food, clothing and* shelter.** **Commercial purposes includes** owning household goods and personal effects as **stock in trade** or as furnishings in **rental dwelling units**.

**Florida Statutes**

**F.S. § 196.181 Exemption of household goods and personal effects.--There shall be exempt from taxation** to every person residing and making his or her permanent home in this state **household goods and personal effects**. **Title** to such **household goods and personal effects** may be held individually, by the entireties, jointly or in common with others.

**F.S. § 195.027 Rules and regulations.** --

(1)  The Department of Revenue shall prescribe reasonable rules and regulations for the assessing and collecting of taxes, **and such rules and regulations shall be followed by the property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards.** **It is hereby declared to be the legislative intent that the department shall formulate such rules and regulations that property will be assessed, taxes will be collected, and the administration will be uniform, just, and otherwise** **in compliance with the requirements of the general law and the constitution.**

**F.S. § 2.01 Common law and certain statutes declared in force**.--The common and statute laws of England which are of a general and not a local nature, with the exception hereinafter mentioned, down to the 4th day of July, 1776 are declared to be of force in this state; provided, the said **statutes and common law be not inconsistent with the Constitution and laws of the United States and the acts of the Legislature of this state.**

**Maxim of law~ Government can only control what it creates**. **(**The power which is derived ***cannot be greater than that from which it is derived***.**)**

**“Comfort”.** (Black’s Law Dictionary 6th Edition).

Benefit, consolation, contentment, ease, enjoyment, happiness, pleasure, or satisfaction.

**“Regulations”** (Black’s Law Dictionary 6th Edition).

Such are issued by various governmental departments to carry out the intent of the law. Agencies issue regulations to guide the activity of those regulated by the agency and of their own employees and to ensure uniform application of the law. **Regulations are not the work of the legislature and do not have the effect of law in theory.** In practice, however, because of the intricacies of judicial review of administrative action, **regulations can have an important effect in determining the outcome of cases involving regulatory activity**.

**“Rule” *n*.** (Black’s Law Dictionary 6th Edition).

An established standard, guide, *or* **regulation**. A principle **regulation set up by authority**, prescribing or directing action or forbearance; as, the rules of a legislative body, of a company, court, public office, of the law, of ethics. Precept attaching a define detailed legal consequence to a definite detailed state of facts.

**“Title”.** (Black’s Law Dictionary 6th Edition).

Title is the **means whereby the owner of lands has the just possession of his property.** The union of all the elements which constitute ownership. Full independent and fee ownership. The right to or ownership in land; also, the evidence of such ownership. Such ownership may be held individually, jointly, in common, or in cooperate or partnership form. **One who holds vested rights in property is said to have title** whether he holds them for his own benefit or for the benefit of another.

**“Personal Effects”.** (Black’s Law Dictionary 6th Edition).

Articles associated with person, as property having more or less intimate relation to person of possessor; “effects” meaning movable or chattel property of any kind. Usual reference is to such items as the following owned by a decedent at the time of death: clothing, furniture, jewelry, stamp and coin collections, silver, china, crystal, cooking utensils, books, **cars,** televisions, radios, etc.

**“Commercial Use”.** (Black’s Law Dictionary 6th Edition).

Term implies use in connection with or for furtherance of or for furtherance of a **profit-making enterprise**. ***Roberts Enterprises, Inc. v. Secretary of Transp.,*** 237 Kan. 276, 699 P.2d 479, 483.

**“Household”.** *n.* (Black’s Law Dictionary 6th Edition).

A family living together. ***Schurler v. Industrial Commission***, 86 Utah 284, 43 P.2d 696, 699. **Those who dwell under the same roof and compose a family**.

Term “household” is generally synonymous with “family” for insurance purposes, and includes **those who dwell together as a family under the same roof**. ***Van Overbeke v. State Farm Mut. Auto. Ins. Co***., 303 Minn. 387, 227, N.W.2d 807, 810.

Generally, the term “household” as used in automobile policies is synonymous with “**home**” and “family.” ***Bartholet v. Berkness***, 291 Minn. 123, 189 N.W.2d 410, 412.

The above statute(F.S. § 196.181) and state code (12D-7.002) defines household goods and personal effects to be the *“Creature comforts”,“ things which give bodily comfort, such as food, clothing and* **Shelter**” and states that such Creature comforts shall be exempt from taxation. The Black’s Law Dictionary 6th Edition defines **“Shelter”** as a, *“term generally refers to a home”* as well as *“protection from the weather.”* Black’s Law Dictionary 6th Edition defines the word “Home” as a “House,” **(**“*One’s own dwelling place; the house in which one lives with his family; a dwelling house*”**)**. Also Black’s Law Dictionary 6th Edition defines “Household” *as “Belonging to the house and Family”* also *“Generally, the term “household” as used in automobile policies is synonymous with “home.”* ***The Florida State Constitution Article VII Sec 3 (b)*** states that *those “household goods and personal effects to every head of family residing in this state are* ***exempt from taxation***.” The Florida State Statute §196.181 **(**Exemptions chapter**)** makes it very clear that the **“title”** to such household goods and personal effects shall be ***exempt from taxation***, and Florida State Statute F.S. § 196.031**(**Exemptions chapter**)** tells us that *“Every person who has the* ***legal title*** *or* ***beneficial title*** *in equity to real property in this state and* ***who resides thereon and in good faith makes the same his or her permanent residence****, or the permanent residence of another or others legally or naturally dependent upon such person****, is entitled to an exemption from all taxation.****”* ***The Florida State Constitution Article VII Sec 6 (a)*** states that**“***Every person who has the legal or equitable title to* ***real estate*** *and maintains thereon the* ***permanent residence of the owner****, or another legally or naturally dependent upon the owner****, shall be exempt from taxation thereon.***F.S.§195.027 **(**Rules and regulations**)** makes it very clear that the legislative intent is to be *“in compliance with the requirements of the* ***general law*** *and* ***the constitution****.”*

*“****A question of legal title cannot be tried or decided****,”* ***Merrill v. Wright***, 65 Neb 794, 91 NW 697; ***Schenck v. Conover***, 13 NJ Eq 220; ***Exum v. Baker***, 115 NC 242, 20 SE 448; ***Stanley v. Sullivan***, 71 Wis 585, 37 NW 801.

**"Ownership”.** (Black’s Law Dictionary 5th Edition).

The complete dominion, title, or proprietary right in a thing or claim. The entirety of the powers of use and disposal by law. The exclusive right of possession, enjoyment, and disposal. **Ownership of property is absolute or qualified**. **The ownership of property is absolute when a single person has absolute dominion over the property.** **The ownership is qualified when use of the property is restricted**."

**“Allodial”** (Black’s Law Dictionary 6th Edition).

Free; **not holden of any lord or superior**; **owned without obligation** of vassalage or fealty; the opposite of feudal.

**“Allodium”** (Black’s Law Dictionary 6th Edition).

Land held absolutely in one’s own right, and not of any lord or superior; land not subject to feudal duties or burdens. **An estate held by absolute ownership, without recognizing any superior to whom any duty is due on account thereof.**

***NOTE:*** So one must ask themselves what do we have “**title**” to; the couch, the TVs, lamps, tables, Beds, or the DVD and CD collection or maybe the refrigerator? NO we have title to the land and the structures (Houses, barns, sheds, etc.) that sit upon that land in the allodial sense, as in complete Perpetuity, as granted by the original land patents and protected by the state and federal Constitutions. State courts across the nation over the past two hundred years have ruled that *“question of legal title cannot be tried or decided.”* This technically tells us that land “ownership” in America is truly absolute, therefore no lawful court of the land can even hear the matter involving legal title, because there can be no lawful claim against one who holds legal title, legal title is absolute and held in complete Perpetuity.

As stated above “household goods and personal effects” are defined technically as “*things which give bodily comfort such as Shelter*” (house) and that the title to such “household goods and personal effects” (*House” and the “land” it sits upon*) used solely for the creature comforts of the owner and “not held for commercial purposes” shall be exempt from taxation; *therefore the use of such property solely for exempt purposes**[*as in noncommercial nonprofit use*] is expressly exempted from taxation*. Remember the legislative intent is to be *“in compliance with the requirements of the general law and the constitution.”*

**“House”.** (Black’s Law Dictionary 6th Edition).

Structure that serves as **shelter** and **living quarters** for one or more persons or families.

**“Shelter”.** (Black’s Law Dictionary 6th Edition).

In statute relating to the provisions of food, Clothing and shelter for one’s children, term generally refers to a **home** with proper environments, as well as **protection from the weather**.

**“Household”** *adj.* (Black’s Law Dictionary 6th Edition).

Belonging to the **house** and Family; domestic.

**“Home”** (Black’s Law Dictionary 6th Edition).

One’s own dwelling place; the **house** in which one lives, especially the **house** in which one lives with his family; the habitual abode of one’s family; a **dwelling house**. ***Mann v. Haines,*** 146 Kan. 988, 73 P.2d 1066,1072.

**F.S. § 196.012 Definitions.**--For the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:

(2)  **"Exclusive use of property"** means **use of property solely for exempt purposes**. Such purposes may include more than one class of exempt use.

(13**)  "Real estate used and owned as a homestead"** **means Real Property** to the extent provided in s. ***6(a), Art. VII of the State Constitution***, but less any portion thereof **used for commercial purposes**, with the **title of such property being recorded** in the official records of the county in which the property is located. Property rented for more than 6 months is presumed to be used for **commercial purposes**.

(17)  **"Permanent resident"** means a person who has established a permanent residence as defined in subsection (18).

(18)  **"Permanent residence"** means that place where a person has his or her true, fixed, and **permanent home** and principal establishment to which, whenever absent, he or she has the intention of returning. A person may have only one permanent residence at a time; and, once a permanent residence is established in a foreign state or country, it is presumed to continue until the person shows that a change has occurred

**“Commercial”.** (Black’s Law Dictionary 6th Edition).

Relates to or is connected with **trade and traffic or commerce in general**; is occupied with **business and commerce**. ***Anderson v. Humble Oil & Refining Co***., 226 Ga. 252, 174, S.E.2d 415, 416. **(**Generic term for most all aspects of buying and selling**)**.

**“Estate”** (Black’s Law Dictionary 6th Edition).

“Estate” is commonly used in conveyances in connection with the words “**right**,” **title**,’ and “**interest**,” and is, in a great degree, **synonymous with all of them**.

*“The condition or circumstance in which the owner stands with regard to his property.”* ***Boyd vs. Sibold***, 7Wash.2d 279, 109 P.2d 535, 539.

**The Florida State Constitution Article VII Sec 6 (a)** states**;**

**“***Every person who has the legal or equitable title to* ***real estate*** *and maintains thereon the* ***permanent residence of the owner****, or another legally or naturally dependent upon the owner****, shall be exempt from taxation thereon.*** *“The* ***real estate*** *may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by* ***stock ownership or membership representing the owner’s or member’s proprietary interest in a corporation owning a fee or a leasehold*** *initially in excess of ninety-eight years.”*

**Florida Administrative Code**

**12D-1.002 General Rules- Definitions**

(7) **“Homestead”** and **“Homestead Property”** – Means that property described in Article VII, section 6(a) of the State Constitution.

**12D-7.013 Homestead Exemptions - Abandonment.**

(5) Property used as a residence and also used by the owner as a place of business does not lose its homestead character.

(a) The head of the family occupying the second story of a **building as his home** and the first story of the building as his business house is entitled to **claim homestead exemption on the building**, except that portion not used by him either as his business house or as his home. Any portion of the property not used as his business house may not be exempted as a homestead. In other words, **if any portion of the first floor or second floor of the building is rented to another party and used by the other party for other purposes, it would not be within the exemption provided for under Article VII** of the State Constitution. **(*Smith v. Guckenheimer***, 27 So. 900 **(**Fla.1900**)**.

(b) **The two uses should be separated** with that used as a **residence and business house being granted the exemption and the remainder being taxed**.

The Florida Administrative Code12D-7.013-5(a)(b) **[**Homestead Exemptions**]** helps us to understand that homestead exemption is only for the **“**head of the family,” “the Owner” [*taxpayer*], that has property (*Land, Real Property*) that is used for profit making commercial purposes, or used by the owner as a place of business and in making a “permanent residents” upon such property is entitled to claim homestead exemption upon the area of property set aside for the permanent residents and that the two uses *“Permanent residents” and “Business”*  should be separated, with that used as a *“residence and business house being granted the exemption and the remainder* **(**the land used for profit oriented commercial purposes**)** *being taxed.”*

**A state may not tax persons, property, or interests which are not within its territorial jurisdiction and subject only to applicable and controlling federal law, state taxation is authorized, limited, and regulated by the state constitution and by statutes enacted thereunder**. ***Gray v Winthrop***, 115 **Fla** 721, 156 So 270, 94 ALR 804; **Suttles v Northwestern Mut. L. Ins. Co.** 193 Ga 495, 21 SE2d 695, 143 ALR 343.

The homestead exemptions stated in the state constitution, state statutes and the administrative codes would apply only to a “Person” in possession of, or with title to real property (*Real estate*), which is **used strictly for profit oriented commercial purposes** such as a Farm, Ranch, Lumber Mill, Car lot, Automotive repair lot, Grocery store, Restaurant, Hotel, Apartment complex, Office building, etc, and upon such real property with a part of such real property being used as the **permanent residences of the owner**, would or could apply for Homestead exemption to receive **(**for lack of a better word**)** a discount, and in order to receive such an exemption the title of such real property must be recorded in the official records of the county in which the real property is located in accordance with the definition stated in F.S. §192.001-13 **(**Real estate used and owned as a Homestead**).**

**Since a state can levy a property tax only upon “property” having a situs in the state, provisions requiring all property within the state to be subject to taxation will not be construed to include property which has no situs for taxation within the state. Taxing statutes and statutes conferring authority to impose taxes*****are to be strictly construed***. ***Commonwealth v Union P. R. Co***. 214 Ky 339, 283 SW 119, 49 ALR 1091; ***Department of Revenue v Brookwood Associates, Ltd***. (**Fla** App D1) 324 So 2d 184. . **When, however, the statutes enumerate the classes of property which shall be subject to taxation, property cannot be taxed unless it falls within one of such classes**. ***Newport Illuminating Co. v Tax Assessors***, 19 RI 632, 36 A 426. **In general, a state may tax everything which exists by its authority or is introduced by its permission within its boundaries**. **While restricted to taxation of property having a taxable situs within the territorial jurisdiction of the state, the legislature may extend taxation to all persons and to all property real or personal within its jurisdiction**. ***Frick v Pennsylvania***, 268 US 473, 69 L Ed 1058, 45 S Ct 603, 42 ALR 316; ***Thompson v Kentucky***, 209 US 340, 52 L Ed 822, 28 S Ct 533; ***M'Culloch v Maryland***, 4 Wheat (US) 316, 4 L Ed 579.

**“Situs”** *Lat.* (Black’s Law Dictionary 6th Edition).

Location or place of crime or **business**, or the right or power to tax it. Situs of property, for tax purposes, is **determined by whether the taxing state has sufficient contact with personal property sought to be taxed** to justify in fairness the particular tax. ***Town of Cady vs. Alexander Const. Co***., 12 Wis2d 236, 107 N.W.2d 267,270.

**“Business situs”** (Black’s Law Dictionary 6th Edition).

A situs acquired for tax purposes by **one who has carried on business in the state more or less permanent in its nature**. **A situs arising when notes, mortgages, tax sale certificates and like are brought into the state for something more than a temporary purpose, and are devoted to some business use there and thus become incorporated with the property of the state for revenue purpose**. A situs arising where possession and control of property right has been localized in some independent **business** or investment away from owner’s domicile so that its substantial use and value primarily attach to and become an asset of the outside business. ***State vs. Atlantic Oil Producing Co***., 174 Okl. 61, 49 P.2d 534, 538.

**Tax” situs”.** (Black’s Law Dictionary 6th Edition).

A state or jurisdiction which has a substantial relationship to assets subject to taxation.

**F.S. § 192.001 Definitions.**--All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

(12)  **"Real property"** means land, buildings, fixtures, and all other improvements to land. **The terms "land," "real estate," "realty," and "real property" may be used interchangeably.**

(13**)  "Real estate used and owned as a homestead"** means **Real Property** to the extent provided in s. 6(a), Art. VII of the State Constitution, but less any portion thereof **used for commercial purposes, with the title of such property being recorded in the official records of the county in which the property is located.** **Property rented for more than 6 months is presumed to be used for commercial purposes**.

**Florida Statutes**

**F.S. § 1.01 Definitions.**--In construing these statutes and each and every word, phrase, or part hereof, where the context will permit:

(1)  The singular includes the plural and vice versa.

(2)  Gender-specific language includes the other gender and neuter.

(3)  The word "**person**" includes individuals, children, firms, associations, joint adventures, partnerships, estates, trusts, business trusts, syndicates, fiduciaries, corporations, and all other groups or combinations.

**“Individual”.** (Black’s Law Dictionary 6th Edition).

As a noun, this term denotes a single person as distinguished from a group or class, and also, very commonly, a private or natural person as distinguished from a partnership, corporation, or association; **but it is said that this restrictive signification is not necessarily inherent in the word, and that it may, in proper case, include artificial persons.**

As an adjective, “individual” means pertaining or belonging to, or characteristic of, one single **person**, either in opposition to a firm, association, or corporation, or considered in his relation thereto.

**“Person”.** (Black’s Law Dictionary 6th Edition).

In general usage, a human being (i.e. natural person), **though by statute term may include labor organizations, partnerships, associations, corporations, legal representatives, trustees, trustees in bankruptcy, or receivers.**

***NOTE:*** The Florida Administrative Code 12D-2.001(10)Definitions, defines “Person” *“as defined in Section 1.01, Florida Statutes, and including any “company”.* ***Unless otherwise specifically provided, the word “company” may be used interchangeably with the word “person.”***  F.S. §192.001-12 defines “Real Property” *“as Land, Buildings, Fixtures and all other improvements to land.”* §192.001-12 also informs us that the

*“TERMS “land,” “real estate,” “realty” and “real property”* **(**which are commercial terms**)** ***may be used interchangeably and shall apply in the imposition of ad valorem taxes.****”*TheBlack’s Law Dictionary 6th Edition defines “Real Property” as ***“****Land, that for the purpose of sale, emblements, industrial growing crops and things attached to or forming part of the land, which are agreed to be severed before sale or under the contract of sale, shall be treated as goods and be governed by the regulating the sales of goods.****”***The Florida Administrative Code 12D-2.001(1)Definitions, defines **“***Operating property*” *“shall be classified in one of the following categories**“****Real Property****,” “Tangible Property” or “Intangible Personal Property”* defining “real property” as truly a commercial term**.** The Florida Administrative Code 12D-1.002(7) General Rules- Definitions, defines “Homestead” and “Homestead Property” *– “Means that property described in Article VII, section 6(a) of the State Constitution.”* Article VII, section 6(a) speaks of only Real Estate *which may be used interchangeably with “realty,” “real property” and “land”* according to the definition provided in F.S. §192.001-12. Remember the legislative intent is to be *“in compliance with the requirements of the general law and the constitution.”*

**“Real Property”** (Black’s Law Dictionary 6th Edition).

Land, that which is incidental or appurtenant to land; that which is immoveable by law: except that **for the purpose of sale, emblements, industrial growing crops and things attached to or forming part of the land, which are agreed to be severed before sale or under the contract of sale, shall be treated as goods and be governed by the regulating the sales of goods**. *Calif.Civil Code,* **§** 658.

**Florida Administrative Code**

**12D-2.001 Definitions.**

The following definitions shall apply to property assessed by the Department:

(1) **“Operating Property”** – All property owned by or leased to railroad and railroad terminal companies and directly related to the operation of railroads. **Operating property” shall be classified in one of the following categories.**

(a) **Real Property**.

(b) Tangible Property.

(c) Intangible Personal Property.

(10) “**Person”** – As defined in Section 1.01, Florida Statutes, and including any “company”. **Unless otherwise specifically provided, the word “company” may be used interchangeably with the word “person”.**

***NOTICE:*** The Florida Administrative Code12D-7.013-5(b) keeping in context with 12D-7.002 **(***Exemption of Household Goods and Personal Effects***)** makes it clear that the “Permanent Residents” (Shelter, Dwelling House) the place that you Eat, Sleep, take Showers, watch TV, pursue Hobbies, Interests and provide shelter for the Family shall be exempt from the “tax” or as stated inF.S. §196.192(1) ***“shall be Totally exempt from ad valorem taxation”*** or as stated inThe Florida State Constitution Article VII Sec 6 (a) ***“permanent residence of the owner shall be exempt from taxation thereon”*.** 12D-7.013-5(b) quotes **“*The two uses should be separated with that used as a residence and business house being granted the exemption and the remainder being taxed”*** stating that only the Business part of the property that is not being used for the residence or the business house may be appraised for ad valorem taxation which in its own definition is a commercial Tax.Remember the legislative intent is to be *“in compliance with the requirements of the general law and the constitution.”*

**“Ad valorem tax”.** (Black’s Law Dictionary 6th Edition).

According to value. A **tax levied on** **property or an article of commerce** in proportion to its value, as determined by assessment or appraisal. ***Callaway v. City of Overland Park***, 211 Kan. 646, 508 P.2d 902, 907.

**F.S. § 192.001 Definitions.**--All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

(1)  **"Ad valorem tax"** means a tax based upon the assessed value of property. The term **"property tax"** may be used interchangeably with the term **"ad valorem tax."**

**“Commercial”.** (Black’s Law Dictionary 6th Edition).

Relates to or is connected with **trade and traffic or commerce in general**; is occupied with business and commerce. ***Anderson v. Humble Oil & Refining Co***., 226 Ga. 252, 174, S.E.2d 415, 416. **(**Generic term for most all aspects of buying and selling**)**.

**“Commercial Use”.** (Black’s Law Dictionary 6th Edition).

Term implies use in connection with or for furtherance of or for furtherance **of a profit-making enterprise**. ***Roberts Enterprises, Inc. v. Secretary of Transp.,*** 237 Kan. 276, 699 P.2d 479, 483.

***“*Property*”*** *that which is peculiar or proper to any person;* ***that which belongs exclusively to one****. In the strict legal sense, an aggregate of rights which are* **guaranteed and protected by government***.”* ***Fulton Light, Heat & Power Co. v. State***, 65 Misc.Rep. 263, 121 N.Y.S. 536.

*“Property is the right to dominion over the use and disposition of an interest.*

***Protected by the equal protection clause****,* ***which is grounded in stare decisis****.”*

See ***Cohens vs. Virginia***, 6 Wheaton 264, 399.

**“Homestead”.** (Bouviera 1856 Edition).

The place of the house or home place. **Homestead farm** does not necessarily include all the parcels of land owned by the grantor, though lying and occupied together. This depends upon the intention of the parties when the term is mentioned in a deed, and is to be gathered from the context. ***7 N. H***. Rep. 241; ***15 John***. R. 471.

**“Homestead”.** (Black’s Law Dictionary 6th Edition).

**The dwelling house and the adjoining land where the** **head of the family dwells**; **the home farm**. The fixed residence of the family, with the land, usual and customary appurtenances, and buildings surrounding the main **house**.

**“Homestead Right”.** (Black’s Law Dictionary 6th Edition).

The personal right to the beneficial, **peaceful and uninterrupted use of the home property free from claims of creditors**.

**F.S. § 212.031 Tax on rental or license fee for use of real property.**--

(1)(a)  **It is declared to be the legislative intent** that **every person is exercising a taxable privilege who engages in the business** of renting, leasing, letting, or granting a license for the use of any **real property** unless such property is**:**

(2) **Used exclusively as dwelling units**.

**Florida Administrative Code**

**12D-7.001 Applications for Exemptions.**

(4) Each new applicant for an exemption under Sections 196.031, 196.081, 196.091, 196.101, or 196.202, Florida Statutes**, must provide his or her social security number and the social security number of his or her spouse**, if any, in the applicable spaces provided on the application form, Form DR-501 (incorporated by reference in Rule 12D-16.002, F.A.C.). **Failure to provide such numbers will render the application incomplete.** If an applicant omits the required social security numbers and files an otherwise complete application, the property appraiser shall contact that applicant and afford the applicant the opportunity to file a complete application on or before April 1. Failure to file a completed application on or before April 1 shall constitute a waiver of the exemption for that tax year, unless the applicant can demonstrate that failure to timely file a completed application was the result of a postal error or, upon filing a timely petition to the value adjustment board, that the failure was due to extenuating circumstances as provided in Section 196.011, Florida Statutes.

(5) In those counties which permit the automatic renewal of homestead exemption, the property appraiser may request a refiling of the application **in order to obtain the social security number of the applicant and the social security number of the applicant’s spouse**.

So to put it all in a nut shell, “Homestead Exemption” which is a commercial term, is only applicable to a business owner, a taxpayer that makes his home upon the property his business is located on. This is why you need a Social Security number to be eligible for the exemption as stated in The Florida Administrative code 12D-7.001(4) where it states **“***Failure to provide such numbers will render the application incomplete***.”** If Homestead Exemption was only to show Homestead right to the property and protection from creditors why the need for a tax ID (TIN) number unless there is a commercial or economic use? F.S. § 212.031 (1) (a) states *“It is declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of renting, leasing, letting, or granting a license for the use of any* ***real property****,”* here the legislative intent is made clear that a person who engages in the business **(***a business requiring a state license***)** of renting, leasing, letting, etc or licensing the use of ***real property*** is exercising a taxable privilege, known to most as an ad valorem tax which is defined as “*a tax levied on property or an article of commerce”* used for profit making commercial actively.

**F.S. § 196.192 Exemptions from ad valorem taxation.**--Subject to the provisions of this chapter:

(1)  All property owned by an exempt entity and used exclusively for exempt purposes **shall be totally exempt from ad valorem taxation**.

(2)  All property owned by an exempt entity and used predominantly for exempt purposes **shall be exempted from ad valorem taxation** to the extent of the ratio that such predominant use bears to the nonexempt use.

(3)  All tangible personal property loaned or leased by a natural person, by a trust holding property for a natural person, or by an exempt entity to an exempt entity for public display or exhibition on a recurrent schedule is exempt from ad valorem taxation if the property is loaned or leased for no consideration or for nominal consideration.

**For purposes of this section, each use to which the property is being put must be considered in granting an exemption from ad valorem taxation, including any economic use in addition to any physical use.** **For purposes of this section, property owned by a limited liability company, the sole member of which is an exempt entity, shall be treated as if the property were owned directly by the exempt entity**. This section does not apply in determining the exemption for property owned by governmental units pursuant to s. 196.199.

**The principle is bottomed on the theory that the subject of ad valorem taxation is property and that of excise taxation is a right or privilege**, **or of a fee or tax exacted for the privilege of incorporating or doing business as a corporation**. ***Harder's Fire Proof Storage & Van Co. v Chicago***, 235 Ill 58, 85 NE 245; ***South Covington & C. Street R. Co. v Bellevue***, 105 Ky 283, 49 SW 23. **Thus, it is well settled that a state may collect an ad valorem tax on property used in a calling and at the same time impose a license tax on the pursuit of that calling.** ***Ohio Tax Cases***, 232 US 576, 58 L Ed 737, 34 S Ct 372; *See* ***51 Am Jur 2d***, **Licenses and Permits** ***§ 21***.

**“Exempt”.** (Black’s Law Dictionary 6th Edition).

To release, discharge, waive, relieve from liability. To relieve, excuse, or set free from a duty or service imposed upon the general class to which the individual exempted belongs; as to exempt from military service. **To relieve certain classes of property from liability to sale on execution, or from taxation, or from bankruptcy or attachment**.

The Florida Administrative Code, state statutes and the definitions above associates Homestead Exemption and Commercial use as a procedure used in Determining profit or nonprofit status of real property **(**real estate, land,realty**)**, profit being nonexempt from a tax and nonprofit being exempt from all taxes. The wording used in F.S.§196.192(1)  Exemptions from ad valorem taxation states “*All property owned by an exempt entity and used exclusively for exempt purposes shall be totally exempt from ad valorem taxation”* and to help us better understand F.S. § 196.192(2) also states *“All property owned by an exempt entity and used predominantly for exempt purposes shall be exempted from ad valorem taxation to the extent of the ratio that such predominant use bears to the nonexempt use,”* and then F.S. §196.192(3) states that the natural person or the exempt entity *“is exempt from ad valorem taxation if the property is loaned or leased for no consideration or for nominal consideration”* **(**Take note the words Loaned or leased as apposed to rented or hire out**)**, it then states *“For purposes of this section, each use to which the property is being put must be considered in granting an exemption from ad valorem taxation, including* ***any economic use*** *in addition to any physical use.* And then goes on to state; *“For purposes of this section, property owned by a limited liability company, the sole member of which is an exempt entity, shall be treated as if the property were owned directly by the exempt entity.”* So we can now see clearly the separation of economic use and exempt use, one being commercial (taxable) and the other Private (nontaxable).

F.S.§ 196.192(3) ties the natural person and the exempt entity together as exempted from all ad valorem taxation of all property owned by such exempt entity a natural person if the natural person, a exempt entity uses such property predominantly and exclusively for exempt purposes as in a Shelter **(***domestic household***).** This is why the Florida Administrative Code12D-7.013-5(b) requires the permanent residence to be exempt from all taxation and only the commercial part exercising a taxable privilege may be taxed, remember the legislative intent stated in F.S. § 212.031 (1) (a) *“It is declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of renting, leasing, letting, or granting a license for the use of any* ***real property****,”*. The Florida state statute § 196.012defines “Exclusive use of property" as *“use of property solely for exempt purposes.” “Such purposes may include more than one class of exempt use.”*  The Florida state statute §192.001(1) informs us “Ad valorem tax” “*means a tax based upon the assessed value of property. The term "property tax" may be used interchangeably with the term "ad valorem tax."*  The Black’s Law Dictionary 6th Edition defines “Ad valorem tax” as *“A tax levied on property or an article of commerce in proportion to its value.”*  The Black’s Law Dictionary 6th Edition defines **“**Commercial” and “Commercial use” as *“connected with trade and traffic or commerce in general; is occupied with business and commerce;”* *“Generic term for most all aspects of buying and selling;”* “a profit-making enterprise.” It would appear from the statutes and definitions shown here that ad valorem taxation **(**Property Tax**)** is truly a commercial tax.

**“Ad valorem tax”.** (Black’s Law Dictionary 6th Edition).

According to value. A tax levied on **property or an article of commerce** in proportion to its value, as determined by assessment or appraisal. ***Callaway v. City of Overland Park***, 211 Kan. 646, 508 P.2d 902, 907.

Now how could the Family home **(***Household Goods and Shelter for noncommercial use, domestic household***)** be confused with business and commerce **(***profit making commercial oriented economic use***)** and become eligible for a ad valorem tax **(***Property Tax)* **when the state statutes, government codes and state constitution exempts the “permanent residences**” **(***Family Home*, *Shelter, Dwelling House***)** *“property used solely for exempt purposes”* **from all taxation**?

**United States Constitution Amendment XIII (13)**

“**Neither slavery nor involuntary servitude shall exist** within the United States, or any place subject to their jurisdiction.”

The thirteen amendment of the United States Constitution forbids involuntary servitude. The U.S. Supreme court has ruled on many occasions that all taxation is voluntary which means there must be an agreement **(**contract**)** between the **bona fide** property owner and the county or state. The county property appraiser requires that a property owner wishing to claim a homestead must apply for a homestead exemption by submitting an application Form DR-501 with the Property Appraiser of the county in which the property is located. The DR-501 **(***Original Application for Ad Valorem Tax Exemption***),** which is the the homestead exemption form require under the Florida Administrative Code12D-7.001(4) and in accordance with F.S. §196.031**.** So could it be, that by submitting an application Form DR-501 with the Property Appraiser that you just might change the statis or **classification** of the “permanent residence” **(***shelter, home,* *private property***),** which ownership is absolute,bring it in to some economic or commercial taxing venue where now ownership is qualified **(**controlled**)**? And by submitting such application Form DR-501 you provide a tax ID number **(***Tax Identification Number [TIN] or Social Security number [SSN]***)** and reasonable details of the financial condition, record of operation, and the profitmaking purpose of the property as stated in Florida state statutes § 196.195 (1)(2) **(***Determining profit or nonprofit status of applicant***).**

Applying for a homestead exemption on the permanent residence **(***Household Goods and Shelter***)** and recording title or deed to such property in the county in which the property is located, it appears that you voluntarily become a tax-payer and thought this process you request that such recorded property be entered on to the county tax assessment roll. Why would anyone want to apply for a homestead exemption on their private permanent residence used solely for exempt purposes went the state constitution and state statutes already exempts the permanent residence used solely for exempt purposes (*noncommercial use*) from taxation? No where in the state statutes, codes or constitution does it require any one to register or record their private property with any county or state entities. That’s why is called private property, we own it in complete Perpetuity as in absolute dominion over the property and in accordance with the 5th amendment of the united State Constitution right to own property.

**NOTICE:** Compelling a freeborn, Sovereign American man or woman to do anything, except upon the verdict of a Common Law Jury, constitutes an enforcement of the alien and evil Roman Civil **(**Equity**)** Law and is in fact fascist totalitarianism. **Any Violation of Common law is a Criminal Act and is punishable.**

**"Ownership”.** (Black’s Law Dictionary 5th Edition).

The complete dominion, title, or proprietary right in a thing or claim. The entirety of the powers of use and disposal by law. The exclusive right of possession, enjoyment, and disposal. **Ownership of property is absolute or qualified**. **The ownership of property is absolute when a single person has absolute dominion over the property.** **The ownership is qualified when use of the property is restricted**."

**F.S. § 196.195 Determining profit or nonprofit status of applicant.**--

(1)  Applicants requesting exemption shall supply such fiscal and other records showing in reasonable **detail the financial condition, record of operation, and exempt and nonexempt uses of the property,** where appropriate, for the immediately preceding fiscal year as are requested by the property appraiser or the value adjustment board.

(2)  In determining whether an applicant for a religious, literary, scientific, or charitable exemption under this chapter is a **nonprofit or profitmaking venture or whether the property is used for a profitmaking purpose,** the following criteria shall be applied.

**“Perpetuity”** (Black’s Law Dictionary 5th Edition p.1027).

Continuing forever. Legally, pertaining to real property, any condition extending the inalienability... **In terms of an allodial title, it is to have the property of inalienability forever.** **Nothing more need be done to establish the ownership of the sovereigns to their land,** although confirmations were usually required to avoid possible future title confrontations.

This is why the Family Home, House, Dwelling House, Domestic Household, Private Property and the Private mans Shelter from the elements are not even spoken of in the tax code because land ownership of the family house and the land it sits upon is a God given constitutionally protected right and Substantive Rights cannot be taxed. The state statutes, the state tax code, and the state constitution makes it perfectly clear that Title to household goods and personal effects which are defined as *“*Creature comforts” *“things which give bodily comfort, such as food, clothing and Shelter”* are exempt from taxation by the state and any entity under its authority which means the counties and or cities. Florida Statutes *§196.011(3)*states that *“****it shall not be necessary to make annual application*** *for exemption on household goods and personal effects of permanent residents of this state or other such property not rented or hired out”* and this tells us that private property “not rented or hired out” and used predominantly for exempt purposes should not even be on the tax assessment roll, wherefore it would not be necessary to make an annual application for an exemption because your permanent resident **(***Family Home*, *Shelter, Dwelling House***)** is exempted from taxation as stated inthe Florida State Constitution Article VII Sec 6 (a) *“Every* ***person*** *who has the legal or equitable title to* ***real estate*** *and maintains thereon the* ***permanent residence of the owner****, or another legally or naturally dependent upon the owner,* ***shall be exempt from taxation thereon.*** Florida State Statute F.S. § 196.031**(**Exemptions chapter**)** tells us that *“Every person who has the legal title or beneficial title in equity to real property in this state and* ***who resides thereon and in good faith makes the same his or her permanent residence****, or the permanent residence of another or others legally or naturally dependent upon such person****, is entitled to an exemption from all taxation.****”* The Florida State Constitution Article VII Sec 3 (b)states that *those household goods and personal effects to every head of family residing in this state are exempt from taxation*. The Florida State Constitution Article VII. Sec 5 states the fact that *“No tax upon* ***estates*** *or* ***inheritances*** *or upon the income of residents or citizens of the state shall be levied by the state,* ***or under its authority****”* this means the counties and cities too. Remember the legislative intent as stated in Florida State Statute §195.027 **(**Rules and regulations**)** is to be *“in compliance with the requirements of the general law and the* ***constitution****.”*

**F.S. § 196.011 Annual application required for exemption.**--

(3)  **It shall not be necessary to make annual application for exemption** on houses of public worship, the lots on which they are located, personal property located therein or thereon, parsonages, burial grounds and tombs owned by houses of public worship, individually owned burial rights not held for speculation, **or other such property not rented or hired out** for other than religious or educational purposes at any time**;** **household goods and personal effects of permanent residents of this state;** and property of the state or any county, any municipality, any school district, or community college district thereof.

**Florida State Constitution Article VII. Sec 5. Estate, Inheritance and Income Taxes.** No tax upon estates or inheritances or upon the income of residents or citizens of the state shall be levied by the state, or under its authority, in excess of the aggregate of amounts which may be allowed to be credited upon or deducted from any similar tax levied by the United States or any state.

**“Private Property”.** (Black’s Law Dictionary 6th Edition *pg.*1217).

***As protected from being taken for public uses, is such property as belongs absolutely to an individual, and of which he has the exclusive right of disposition***. Property of a specific, fixed and tangible nature, capable of being in possession and transmitted to another, such as **houses, lands**, and chattels. ***Scranton v. Wheeler***, 179 U.S. 141, 21 S.Ct. 48, 45 L.Ed. 126.

*“Property is the right to dominion over the use and disposition of an interest.*

***Protected by the equal protection clause****,* ***which is grounded in stare decisis****.”*

See ***Cohens vs. Virginia***, 6 Wheaton 264, 399.

**“Personal Property”.** (Black’s Law Dictionary 6th Edition *pg.*1217).

“Personal property **can refer to property which is not used in a taxpayer’s trade or business or held for the production or collection of income**. **When used in this sense, personal property could include both realty (e.g. a personal residence)** and personality (e.g. ***personal effects*** such as clothing and furniture). A right or interest in things personal, or right or interest less than a freehold in realty, or any right or interest which one has in things movable.

**Florida State Constitution Article I. Sec 2. Basic Rights.** All natural persons are equal before the law and have inalienable rights, among which are the **right to enjoy and defend life and liberty**, to pursue happiness, to be rewarded for industry, and **to acquire, possess and protect property**; except that the ownership, inheritance, disposition and possession of real property by aliens ineligible for citizenship may be regulated or prohibited by law. No person shall be deprived of any right because of race or religion.

**Florida State Constitution Article I. Sec 23.  Right of privacy.--**Every natural person has the **right to be let alone and free from governmental intrusion into the person's private life.** This section shall not be construed to limit the public's right of access to public records and meetings as provided by law**.**

**F.S. § 624.507 Municipal tax.**--

Such a tax may be required only by a municipal corporation **within the boundaries of which is located the agent's business office,** or if no such office is required under this code, by the municipal corporation of **the agent's place of residence.**

The overall conclusion in which we are brought to is, that the "person" taxed in the IRC is either a government employee or an agent, member, or stockholder in an enfranchised limited liability firm or corporation which is engaged in profit oriented commercial affairs.  The "home" and "residence" which are taxed under the IRC are business locations, **and not structures devoted to mere shelter of its owner from the elements (“*Permanent residence of the owner”,* *“Households”* etc.)**.  **In fact, such use is not only not taxable,** it is also not tax deductible as a business expense would be, which fits exactly with the "consumed by the family" language from section 28 of the act of 1894 supra[Wilson Tariff Act].

Common sense tells us that, “**households" are not businesses**, and the funds devoted to the upkeep and support of the **ordinary household****(***permanent residence of the owner, private property, shelter***) is not taxable in any State** nor is it a business expense which is tax deductible. Reading though the Florida State Statutes, The Florida Administrative Code, The Internal Revenue Code and the Florida State Constitution you will not be able to find any references to taxation **(**a *property tax,* *ad valorem tax***)** of the family owned home **(***Shelter used predominantly for exempt purposes and noncommercial use***)** except to state the obvious exemption of the Family owned home as stated inThe Florida State Constitution Article VII Sec 6 (a) ***“permanent residence of the owner shall be exempt from taxation thereon”****.* Nowhere in the state statutes or the state constitution of Florida does it provide a procedure to assess and levy an ad valorem property tax of any kind upon property used by its owner as a home**.** The *fact* is there is no profit making commercial oriented economic use of the Family Home **(**“*permanent residence of the owner*” or *“shelter”***).** There must be an economic use and a profit made from the use of real property to come within the state Situs of taxation before an “*ad valorem tax”* **(**by legal definition**) can be assessed and levy upon the land. There must be clear evidence of** *“a profit-making enterprise”* or some “*commercial use*” **of** **the property used in connection with the occupation, privilege, or act which is taxed** and can now be defined as a “**article of commerce**” **enabling a tax exacted for the privilege of incorporating or doing business as a corporation which is the essence of all taxation and the only lawful taxable activity granted by the state constitution to the state government**.

The average working man or woman that owns a home does not make a "profit” nor is he or she exercising a taxable privilege, nor does he or she live in a family unit, dwelling unit or residential unit, nor does he or she live upon real property or real estate, nor is he or she a “*Person*” or an “*individua*l” as defined under the Florida state statutes and the FloridaAdministrative Code. The average man or woman, that owns a home lives upon Private Property and merely hopes to be able to meet household necessities and provide *“Creature comforts”* for the family such as food, clothing and shelter as defined by the Florida Administrative Code 12D-7.002, Florida State statutes 196.181 and as in *“consumed by the family”* from section 28 of the act of 1894 supra, leaving he or she seeking only the humanitarian goals of survival, just being alive cannot be taxed**.** Our Property Rights are inseparable from our Substantive Rights and our Substantive Rights are inseparable from our Property Rights. Both types of Rights are protected in the procedures and due process of the Courts of Common Law in accordance with the Constitution of the united states of America.

**Florida Administrative Code**

**12D-8.001 All Property to Be Assessed.**

(1) General.

(a) The property appraiser shall make a determination of the value of all property (whether such property is taxable, wholly or partially exempt, or subject to classification reflecting a value less than its just value at its present highest and best use) located within the county according to its just or fair market value on the first day of January of each year and enter the same upon the appropriate assessment roll under the heading “Just Value.” If the parcel qualifies for a classified use assessment, the classified use value shall be shown under the heading “Classified Use Value.”

(b) **The following are specifically excluded from the requirements of paragraph (a) above**:

1. Streets, roads, and highways. The appraiser is not required to, but may assess and include on the appropriate assessment roll streets, roads, and highways which have been dedicated to or otherwise acquired by a municipality, a county, or a state or federal agency.

a. The terms “streets”, “roads”, and “highways” include all public rights-of-way for either or both pedestrian or vehicular travel.

b. The phrase “or otherwise acquired” shall mean that title to the property is vested in the municipality, county, state, or federal agency and shall not include an easement or mere right of use.

2. Improvements or portions not substantially completed on January 1 shall have no value placed thereon.

3. Inventory is exempt.

4. Growing annual agricultural crops, nonbearing fruit trees, nursery stock.

5. Household goods and personal effects of every person residing and making his or her permanent home in this state are **exempt from taxation**. **Title to such household goods and personal effects may be held individually, by the entireties, jointly, or in common with others**. Storage in a warehouse, or other place of safekeeping, in and of itself, does not alter the status of such property. **Personal effects** is a category of personal property which includes such items as clothing, jewelry, tools, and hobby equipment. **No return of such property or claim for exemption need be filed by an eligible owner and no entries need be shown on the assessment roll**.

**Tax exemptions, being in the nature of special privileges or immunities, must be strictly construed in favor of the sovereign in order to confine them to the limitations of our Constitution.  Courts view with disfavor tax exemption claims which will be disallowed unless it has been clearly made to appear they are for a purpose recognized by our Constitution and Statutes as being exempt from taxation**. ***The Miami Battlecreek v. Lummus*,** 140 **Fla.** 718, 192 So. 211.

Once again the above codes and statutes which must be interpreted within the scope of the federal and state constitutions, **“the supreme law of the land”** which makes it perfectly clear that the property appraisers and the tax collectors of any county of any state have **NO Lawful authority** to procure a property tax statement or an assessment of any kind to anypermanent residence of the owner within any subdivision or any other private dwelling (*household*) or the land it sits upon **(***Private Property*)**.** As stated in the Florida Administrative Code12D-8.001 *All Property to Be Assessed* *(b)* ***The following are specifically excluded from the requirements of paragraph (a) above****: 5. Household goods and personal effects of every person residing and making his or her permanent home in this state are* ***exempt from taxation****.* ***Title to such household goods and personal effects may be held individually, by the entireties, jointly, or in common with others****.* ***No return of such property or claim for exemption need be filed by an eligible owner and no entries need be shown on the assessment roll.*** The Florida Administrative Code 12D-7.002 defines “*household goods*” to be the *“creature comforts”* of the owner *“****things which give bodily comfort, such as food, clothing and*****Shelter**” and states that ***title to such household goods*** and creature comforts (***shelter***) of the owner shall be exempt from all taxation**.** Remember the legislative intent as stated in Florida State Statute §195.027  (*Rules and regulations***)** is to be *“in compliance with the requirements of the general law and the constitution.”* The Florida State Constitution Article VII Sec 3 (b). (*Taxes; Exemptions*) states in plain language “***There shall be exempt from taxation,*** *cumulatively, to every head of a family residing in this state,* ***household goods and personal effects*** *to the value fixed by general law.*”

There is no lawful authority provide by and in accordance with the Federal and/or State Constitution that grants jurisdiction to any public **(**servant**)** official elected or appointed, to exert acts of ownership or control of private property not owned by them**.** For these public servants have sworn an Oath to abide by the clearly establish laws of the State of Florida **(***the statutes, government codes and constitutional provision***)** to protect the people’s sovereign right to allodial title of the family home subject to no tenure as in TITLE AT LAW, which establishes an ALLODIAL FREEHOLD that is judgment proof and even immune from taxation as stated in the above codes, statutes, land patents, and state constitution**.**

***"The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but, the individual's rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed****."* ***Redfield v Fisher***, 292 P 813, at 819 (1930). **If the tax is in fact imposed on property, no matter what it may be called, it is a property tax, and courts will look through form to substance, and will prevent that from being done by indirection which could not be accomplished directly**. ***Dawson v Kentucky Distilleries & Warehouse Co.*** 255 US 288, 65 L Ed 638, 41 S Ct 272; ***Choctaw, O. & G. R. Co. v Harrison,*** 235 US 292, 59 L Ed 234, 35 S Ct 27. **If a tax is in its nature an excise, it does not become a property tax because it is proportioned in amount to the value of the property used in connection with** **the occupation, privilege, or act which is taxed**. ***Maine v Grand Trunk R. Co***.142 US 217, 35 L Ed 994, 12 S Ct 121, 163.

The use of ones Private Property as a shelter of its owner from the elements, held and used only in the serving of the **creature comforts** of the its owner or “Head of Family” (*The Private Man*) and **not held for profit oriented commercial purposes** is clearly and expressly exempted from all taxation though the state statues, government codes and the state constitution **which applies ONLY TO A TAXPAYER by definition.** Land ownership of the family home and the land it sits upon is a God given constitutionally protected right in Perpetuity protected by the fifth amendment of the federal constitution, people have to live somewhere**.** The Florida State Constitution Article I. Sec 2. Basic Rightsstates that *“All natural persons are equal before the law and have inalienable rights, among which are the* ***right to enjoy and defend life and liberty****, to pursue happiness, to be rewarded for industry, and* ***to acquire, possess and protect property.****”* The Substantive Rights of the People to live among the land cannot be taxed because the People (*the* *Private Man and Women*) are the Exempt Entities and property (lands, *permanent residents of the owner, dwelling house and shelter)* owned by an exempt entity and used exclusively for exempt purposes (*noncommercial use*)shall be exempt from all TAXATION THEREON**. Rights cannot be taxed.**

***Wherefore* it is a FACT that neither** the state statutes nor the state constitution of Florida provides a procedure to assess and levy an ad valorem property tax **(**a **commercial** **tax by definition)** of any kind upon a noncommercial property used strictly as a home **(***shelter***)** by its owner. ***Therefore*** it is a FACT that the Public Servants of The State of Florida are truly in direct violation of **THE CONSTITUTION AND LAWS OF THE UNITED STATES OF AMERICA AND OF THE SEVERAL STATES OF THE AMERICAN UNION**.

**The American people, newly established sovereigns in this republic after the victory achieved during the Revolutionary War, became complete owners in their land, beholden to no lord or superior; sovereign freeholders in the land themselves. These freeholders in the original thirteen states now held allodial the land they possessed before the war only feudally. This new and more powerful title protected the sovereigns from unwarranted intrusions or attempted takings of their land, and more importantly it secured in them a right to own land absolutely in perpetuity.**

**Anyone holding to the contrary is invited to evidence the law upon which they rely for that position.**