

**Criminal Conspiracy to Defraud**

What is the effect of improper valuations or corrupt data provided to State from the CADs? **Irretrievably corrupted Database(s)**

**State Comptroller PTAD**  
 DCAD reports **Market Values** to State with **Certified Totals (which are fraudulently created)**.  
 State performs Ratio Studies & Property Value Study (PVS) to determine school funding, then instructs CADs to raise values they deem too low.

**Property Tax Code (key sections)**  
 Chapter 5: State Administration  
 Comptroller is charged with regulating the administration of property taxation **no enforcement**  
 Sec 5.04 - Comptroller acknowledges TDLR is responsible for certifying tax professionals, including training & educating of appraisers & assessor-collectors **no enforcement**  
 Sec 23.01(b) - USPAP must be followed when performing Mass Appraisal. **no enforcement**

DCAD is an unlawful agency that must be enjoined. USC 706(2)(A)

**Appraisal Law violated**  
 USPAP Standards: Professional Standards, Appraisal Standards, Mass Appraisal Standards **violated**  
 Guidance provided by IAAO, TAAO, TAAD, TACA, Etc. **violated**  
 Licensing provided by TDLR - **violated**

**DCAD Appraisal Notices issued with Market Values produced from Mass Appraisal Process to determine Assessed Values. Certified Totals provided to State. 2021 Certified Totals were falsified!**

**Property Owners** pay property tax **based on Market Values** after protest determination (if protested) and after certain other adjustments (ag, homestead limits, various exemptions, etc.)

Budget Discussions between DCAD's & the Tax Entity's occur such that the Taxing Entities give their budgets to the CADs from which the CAD create values outside of USPAP to meet the pre-determined budgets which have absolutely nothing to do with USPAP

**Tax Entities' BONDS** money raised (issued) **based on fraudulent Market Values**

**Taxing Entities** receive funding from property taxes and lever the receipts into bonds, which have a high probability of not being paid back as 37% of the household can't afford the roof over their head

What is the effect of not following USPAP or Property Tax Law? What is effect of no disciplinary, oversight, or accountability

Initial Notice of Value is fraudulent because the value was determined not adhering to USPAP, ("you and your team are the masters at guessing" plus "60,000 properties manipulated in excel and put back") Mass Appraisal Standards, Texas Property Tax Code (23.01 B & E), Texas Constitution (Uniform and Equal) and U.S. Constitution (1st, 5th, 14th, & 16 Amendments) & if the State of Texas keeps punting the case then the Sovereignty Clause of the U.S, Constitution. DCAD is not performing appraisals under any definition in law.

What is the effect of over-valuation on bonds authorized... and what is the effect to bond holders if values are reduced or corrected?

There is a problem with the system; it has a circular argument. DCAD gives the Certified Totals to the State Comptroller PTAD, where the State Comptroller, under law, is charged with "regulating the administration of property taxation," including establishing and overseeing the CADs, in addition to providing technical assistance, yet, the State claims no authority of enforcement and has directed complaints be handled by the local CAD (DCAD) or local district court. USPAP guidance is provide by IAAO, TAAO, Appraisal Foundation, Appraisal Institute and others and it is recognized in law by the Comptroller. DCAD and related governments agencies make claims, they follow USPAP, but the evidence shows they do not adhere to USPAP or the Texas Property Tax Code.

Along the way, those aiding and abetting: Title 42 U.S.C. 1986..Knowledge of wrongful Act and Power to Prevent, plus Texas Penal Code 701 Defaulting of Oath and impersonating a public official = 3rd Degree Felony plus Title 18 USC Section 1621 Perjury.  
 (see 10 pages of violations)

"A reviewing court shall hold unlawful & set aside agency action, findings, & conclusions found to be...arbitrary, capricious, and abuse of discretion or otherwise not in accordance with law, U.S.C. 706(2)(A). Quoted by Attorney General Ken Paxton, Plaintiff V. Department of States, December 2023.  
 Immunity does not exist because there is no discretion with regard to adhering to USPAP, Texas Property Tax Code, Texas Constitution, U.S. Constituion and the State Comptroller's own documents.

- Co-Conspirators = Responsible Parties**
- Tax Assessor Collector
  - State Comptroller - Oath - no enforcement
  - Chief Appraiser - Oath
  - CAD Board Members - Oath
  - ARB Members - Oath
  - IAAO - CAD paid member - no enforcement
  - TAAO - CAD paid member - no enforcement
  - TDLR - no enforcement
  - Investigators - no enforcement
  - Deputy Chief Appraisers
  - CAD's Attorneys - Officer of the Courty with knowledge
  - TALCB - no enforcement
  - Commissioner's Court - Judge Eads
  - Aiding and Abetting the CAD and Tax Assessor Collector
  - They all profit off the real estate taxes
  - The CADs force outside appraisers to hit target values based on frauduelt CAD values to hit the target of a pre-determined budget



2-way interaction

2-way interaction

2-way interaction

2-way interaction

values set

property owners pay tax \$

\$ proceeds from bond sales

values set