

THE STATE OF SOUTH CAROLINA
In the Supreme Court

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SC Court of Appeals

APPEAL FROM YORK COUNTY
Court of Common Pleas

Stonewall Jackson Kimball, Special Circuit Court Judge

Case No. 2014-CP-46-1425
Appellate Case No. 2014-002578

Ryan Powell, Appellant,

v.

Amy Boheler d/b/a York County Auditor,
Beth Latham d/b/a York County Treasurer, and
Robert Kiser d/b/a York County Delinquent Tax Collector,
each in their individual and official capacities, Respondents.

Notice of Appeal, Petition for Writ,
Notice of Duty to Administer Justice so that Ryan's Human Rights are Protected,
Supreme Court Action Required.

Notice is hereby given that Ryan Powell, ("Ryan" hereinafter) appeals the UNPUBLISHED decision of the Court of Appeals that AFFIRMED the lower court's illegal denial of Ryan's remedy that the law guarantees to Ryan. Ryan needs a remedy to stop the Respondents **on-going crimes** against him, restore to Ryan his property that the Respondents extorted from him, and compensate Ryan for Respondents' wrongs.

Statement of the Case

This case raises several novel issues of first impression. The two key issues in this case are: whether Ryan is a person liable (i.e., a taxpayer) for an *ad valorem tax* even though Ryan chose

to stand on his human rights "*to own property*" and "*to enjoy and utilize, fully and freely, his natural wealth and resources*" so Ryan intentionally did not contract away his property rights to the COUNTY OF YORK corporation by recording a deed for his home¹; and whether the official duties of the Respondents includes the legal authority to non-judicially seize, trespass on, post threatening notices on, advertise for sale, and sell Ryan's property in the name of, and for the alleged contractual obligations of, a corporation that is not the owner of Ryan's property.

After Respondents ignored Ryan's three notices informing them that they were acting wrongly, outside their official duties, and criminally, Ryan had no other choice but to pursue his judicial remedy. Since all governments and courts are fictions only found in the minds of men, they can only interface with other fictions². Accordingly, Ryan brought his law case to the circuit court as a "*private person*". A "*private person*" is a fiction that is **NOT** a creation of any government so it is alien to, and not a subject of, any governmental corporation and is similar to a "*natural person*" in that it designates a human being. People possess natural, constitutionally protected, and human rights. Corporations, (e.g., U.S. citizens which are corporate franchises of US Inc.) possess only those rights granted to them by their creator governments, i.e., *civil rights*. Natural law dictates that since human beings are the creators of governmental corporations, which then create other corporations, no corporation (U.S. citizen, resident, tax collector, judge, attorney, court) has the legal authority to harm its creators, i.e., human beings. These natural laws have been documented in the Magna Carta, the Declaration of Independence, the Constitution of the United States, all 50 state constitutions, international treaties like the

¹"*Ad valorem*" tax is defined in the law as a *stamp tax* on an *instrument*, (e.g., a deed). Since Ryan did not record a deed then clearly he cannot be liable for a stamp tax on a deed that County of York is not holding for Ryan which is clearly shown to be the law of this State by the one and only statute that makes persons liable for an *ad valorem* [document] tax - S.C. Code of Laws § 12-37-610.

²See Penhallow v. Doane's Administrators, 3 U.S. 54; 1 L.Ed. 57

International Covenant on Civil and Political Rights, the statutes of this State, as well as many case holdings of the higher courts including the Supreme Court of Oregon³ and the Supreme Court of the United States⁴.

Course of Proceedings in the Trial Court

On April 30, 2014 Ryan filed his law case into the 46th judicial circuit court. Before Respondents answered Ryan's claims, they filed motions to dismiss under Rules 12(b)(1) and 12(b)(6), and a motion to substitute York County for the three named Defendants [Respondents]. During the hearing of Respondents' motions the trial court Judge concluded that Ryan is liable to pay the contractual obligations of the previous owner of his property simply because his land is within the borders of the land mass named South Carolina and that since Ryan is liable to pay the contractual obligations of the previous owner of his property, his claims are *entirely frivolous*. After finding Ryan's home can be non-judicially taken from him in someone else's name, to satisfy someone else's contractual obligations, the trial judge then found that the South Carolina Revenue Procedures Act divests the circuit court of subject matter jurisdiction ("SMJ" hereinafter) to hear Ryan's tort claims and therefore some executive branch administrative court is the court that has the SMJ to hear Ryan's tort claims. Notwithstanding those outrageous and clearly erroneous conclusions, the trial judge then proceeded, by his own determination without SMJ, and without any legal authorization whatsoever he ordered that YORK COUNTY be substituted for the three named Respondents. Then the trial judge dismissed all of Ryan's claims,

³See Redfield v Fisher, 292 P page 819 (OR Sup Ct 1930) – "*an individual, unlike a corporation, is not subject to tax for the mere privilege of existing, and owning property, which are natural rights*".

⁴See Yick Wo v. Hopkins, 118 U.S. 356, which has never been overturned where the Supreme Court of the United States held - "*Sovereignty itself is, of course, not subject to the law, for it is the author and source of law, but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts...For the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable on any country where freedom prevails, as being the essence of slavery itself*".

with prejudice, concluding that since the Defendant is now a *governmental entity* (i.e., York County) the Tort Claims Act bars all of Ryan's claims.

None of the facts that Ryan testified to in his verified complaint were ever contested by Respondents. Since the Respondents never filed an answer or submitted any affidavits or testimony, the record that the trial judge could use to make his factual findings consists only of Ryan's complaint. However, the trial court judge's factual findings in his order denying Ryan his remedy are not based on the record which is very compelling evidence of his prejudice⁵.

Course of Proceedings in the Court of Appeals

After sitting on Ryan's perfected appeal for over a year, the Court of Appeals finally issued their unpublished decision on May 11, 2016 affirming the trial courts' denial of Ryan's remedy (attached and fully incorporated herein by reference as Exhibit A). On July 5, 2016 the Court of Appeals filed their final decision refusing to reconsider Ryan's appeal (attached and fully incorporated herein by reference as Exhibit B). Ryan's "Final Appeal Brief", "Reply Brief", "Record on Appeal", and "Motion to Rehear and to Seal Case"⁶, all filed into Appellate case #2014-002578, are incorporated herein by reference, as if restated in full, as exhibits to this document.

This Appeal Presents the Following 10 Substantial Constitutional Questions

A. Whether, or not, the courts of this State have the authority to violate Article 6 Clause 2 of the Constitution of the United States which makes all treaties entered into by the United States binding on all judges in the 50 States. The *International Covenant on Civil and Political Rights* ("ICCPR" hereinafter) became the supreme Law of the Land (i.e., the law that applies to people

⁵Canon 3B (1) of this State's Code of Judicial Conduct - "*A judge's impartiality might reasonably be questioned when his factual findings are not supported by the record*".

⁶Ryan requested his case be sealed so that he stood at least a chance that the Court of Appeals might actually **administer justice instead of committing fraud on the court** in order to hide the issues raised in Ryan's case.

not corporations) on June 8, 1992 when the United States congress ratified that treaty. The ICCPR treaty protects and ensures to people throughout the 50 States all of their human rights.

B. Whether, or not, the courts of this State have the authority to violate S.C. Const. art. I, 23 by refusing to apply any of the protections of that Constitution to Ryan's case which are "*deemed, and construed to be mandatory and prohibitory, and not merely directory*".

C. Whether, or not, the Respondents have the authority to violate S.C. Const. art. I, 10 and Amendment IV of the Bill of Rights by seizing Ryan's home for his failure to pay someone else's contractual obligation without so much as a notice or demand for payment from Ryan.

D. Whether, or not, the Respondents have the authority to violate S.C. Const. art. I, 3 and Amendment V of the Bill of Rights by non-judicially taking and selling Ryan's home without first providing Ryan with ANY due process of law.

E. Whether, or not, the courts of this State have the authority to violate S.C. Const. art. I, 9 by denying Ryan his judicial remedy for the wrongs he has sustained from the Respondents' intentionally malicious, fraudulent, and criminal actions taken outside of their official duties.

F. Whether, or not, the Respondents and the courts of this State have the authority to violate Amendment XIII of the Bill of Rights to subject Ryan to involuntary servitude by forcing Ryan to labor in order to earn the Federal Reserve Notes needed to discharge someone else's contractual obligations or else Ryan will lose his home to Respondents theft and conversion.

G. Whether, or not, the Respondents have the authority to violate S.C. Const. art. I, 13(a) by non-judicially taking and selling Ryan's home without his consent or without first providing him "*just compensation*".

H. Whether, or not, the Respondents and the courts of this State have the authority to violate Amendment XIII of the Bill of Rights to subject Ryan to slavery by exerting a right of property over Ryan's home, which is by definition, slavery⁷.

I. Whether, or not, the courts of this State have the authority to violate S.C. Const. art. I, 14 and Amendment VII of the Bill of Rights by denying Ryan his right to bring his common law claims to a jury for their determination.

J. Whether, or not, the courts of this State have the authority to violate Article 1 Section 10 of the Constitution of the United States by requiring Ryan to pay some alleged "*involuntary contribution*" to this State in a currency other than gold or silver Coin.

This Appeal is based upon the following errors of law made by the Court of Appeals

(1) The record in this case evidences that the Respondents, the trial court Judge, and the Court of Appeals Judges have all knowingly and intentionally interfered with Ryan's exercise of his constitutionally protected rights and his human rights using "*color of law*". Such actions appear to be illegal as they constitute federal crimes under 18 U.S.C. 241 & 242.

(2) The decision of the Court of Appeals violates many of Ryan's human rights which this State is obligated to protect to Ryan under the ICCPR treaty. The human rights that Ryan has been intentionally deprived of by the Respondents and the courts of this State include the following: Ryan's right "*to own property*" (ICCPR Art. 5, para. 2); Ryan's right "*to enjoy and utilize, fully and freely, his natural wealth and resources*" (ICCPR Art. 47); Ryan's right to be "*free from arbitrary or illegal interference with his privacy, family, and home*" (ICCPR Art. 17, para. 1); Ryan's right to the "*protection of the law for such interference or attacks*" [on his privacy,

⁷ Bouvier's Law Dictionary servitude is defined as - "*The subjection of one person to another is a purely personal servitude; if it exists in the right of property which a person exercises over another, it is slavery.*" [absent a contract, like the recording of a person's deed, to allow such right over the other person's property]

family, or home] (ICCPR Art. 17, para. 2); Ryan's right to "*not be held in servitude*" (ICCPR Art. 8, para. 2); Ryan's right to "*not be forced to labor*" (Art. 8, para. 3(a)); Ryan's right to "*not in any case be deprived of [his] own means of subsistence*" (ICCPR Art. 1 para. 2); Ryan's right to an "*effective remedy, notwithstanding that the violation has been committed by persons acting in an official capacity*" (ICCPR Art. 2, para. 3(a)); and Ryan's right to have his claims to his remedy for violations of his human rights be determined "*by competent judicial ... authorities*" (ICCPR Art. 2, para. 3(b)).

(3) The decision of the Court of Appeals violates Rule 220(b) SCACR which states that the Court of Appeals "**must**" answer all errors raised unless it determines that an error is "*manifestly without merit*". However, the Court of Appeals stayed absolutely silent⁸ on **14 of the 16** meritorious assignments of error appearing on the record, raised, and argued by Ryan in his briefs. Further, of the 4 errors that the Court of Appeals **appears** to have answered, 1 of the answers was an answer to a question not asked (Exhibit A, #4); 1 of the answers contains only a recitation of the standard of review for the error raised (Exhibit A, #3); the other two answers are contradictory on their face and are easily shown to be erroneous as detailed in paragraphs (4), (5), & (6) immediately below (Exhibit A, #1 & #2).

(4) The decision of the Court of Appeals **violates many binding case precedents of this Supreme Court**. For example, in paragraph #1 of the Court of Appeals' opinion (Exhibit A) they determined that the trial court was divested of SJM to hear Ryan's **tort claims** by the SC Revenue Procedures Act ("SCRPA" hereinafter). First, the Court of Appeals intentionally

⁸See U.S. v. Tweel, 550 F.2d 297, 299 (5th Circuit, 1977) "Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading." See also Black's Law Dictionary 5th Edition, page 594 Fraud - "It consists of some deceitful practice or willful device, resorted to with intent to deprive another of his right, or in some manner to do him injury".

violated⁹ McCullar v. Estate of Campbell, 672 SE 2d 784 (2009) in which this Supreme Court held "*Tort suits are within the circuit court's jurisdiction. ... Here, on its face, this complaint alleges a tort and therefore is not subject to dismissal for lack of subject matter jurisdiction.*".

Second, the Court of Appeals intentionally violated Ward v. State 538 SE 2d 245 (2000) where, while discussing the SCRPA and whether it divests the circuit court of SMJ this Court stated "*Thus, the failure to exhaust administrative remedies goes to the prematurity of a case, **not subject matter jurisdiction.** Furthermore, if there are exceptions to the exhaustion requirement, as discussed further herein, **the issue cannot be one of subject matter jurisdiction.***". Third, the Court of Appeals relied solely on SCRPA statutes to answer the question of SMJ. However, the SCRPA deals ONLY with taxpayers (persons liable) and was legislatively created to provide taxpayers with an easy method to administratively dispute their assessments and request refunds of their overpaid taxes. The record clearly shows Ryan has never been assessed with any tax liability that he could dispute nor has he ever overpaid his taxes because he does NOT owe any taxes that he could overpay. So what claim could Ryan POSSIBLY take to an executive branch court that can only "**enforce**" tax statutes against "**taxpayers**"? None, which means the **Court of Appeals has denied Ryan all remedy including Ryan's demand for a writ of mandamus (injunction) to stop the Respondents from their on-going illegal interference with Ryan's privacy, family, and home for someone else's contractual obligation!** Incredibly, neither the Respondents, the trial court, nor the Court of Appeals has ever cited a single statute that makes Ryan a person liable (a taxpayer) for any *ad valorem* tax **because they cannot do so** since the only statute that creates liability is S.C. Code of Laws § 12-37-610 and that statute **ONLY** makes liable those persons who voluntarily contract away their *right to own property* by recording their

⁹Ryan raised both McCullar v. Estate of Campbell and Ward v. State to the trial judge during Respondents' motion to dismiss and Ryan also argued them both in his appeal briefs.

deeds. This position was clearly proven to be the law of this State in Ryan's appeal briefs which was not rebutted, **at all**, by Respondents nor addressed, **at all**, by the Court of Appeals even though they both had a legal duty to "speak" about this issue (See U.S. v. Tweel - silence equates to fraud when there is a legal duty to speak). Further, since this issue is the core issue of Ryan's entire case, as it touches every aspect of his case, it is absolutely "*necessary to the decision of the appeal*" so according to Rule 220(b) SCACR it **MUST** be answered.

(5) The decision of the Court of Appeals **violates a multitude of statutes** that are not even applicable to this case but were misused and misquoted in order to illegally deny Ryan his remedy. For example, in paragraph #2 of the Court of Appeals' opinion (Exhibit A) they determined that the Respondents have immunity to Ryan's tort claims; they wrote - "*S.C. Code Ann. § 15-78-20(b) (stating the South Carolina Tort Claims Act "grants the State, its political subdivisions, and employees, while acting within the scope of official duty, immunity from liability and suit for any tort except as waived")*". First, the Court of Appeals intentionally ignored Ryan's entire complaint which clearly alleges that the **Respondents acted outside the scope of their official duties**. Second, after ignoring Ryan's complaint the Court of Appeals then intentionally deleted 3 vital words off the end of their statute citation which actually reads *..."except as waived by this Chapter."* They deleted those 3 words because Chapter 78 contains a clearly stated, unambiguous, waiver of **absolute immunity** for employees of governmental entities for factual circumstances that align **exactly** with the facts of this case.

See S.C. Code Ann. § 15-78-70(b) "*Nothing in this chapter may be construed to give an employee of a governmental entity immunity from suit and liability if it is proved that the employee's conduct was not within the scope of his official duties or that it constituted actual fraud, actual malice, intent to harm, or a crime involving moral turpitude.*"

Ryan raising S.C. Code Ann. § 15-78-70(b)¹⁰ should have put to rest any notion whatsoever that the Respondents have absolute immunity, that is, immunity without them having to prove, at trial, that they have acted within the scope of their official duties and have not committed actual fraud, actual malice, intent to harm Ryan, or a crime involving moral turpitude, which Ryan's complaint clearly alleges they have done. Further, even **IF** the Respondents have immunity to Ryan's tort claims, which they clearly do not have, they do NOT have immunity to the issuance of writ of mandamus/injunction to stop Respondents on-going crimes that Ryan's complaint demanded. No one, no matter his position, anywhere in the United States, has ever been given immunity to on-going crimes.

(6) The unpublished decision of the Court of Appeals is contradictory on its face. Since the lower court allegedly did not have the legal authority to hear and decide Ryan's case (SMJ) as affirmed by the Court of Appeals, then it did not have the legal authority to hear and decide that the Tort Claims Act bars Ryan's claim (Exhibit A, #2), that Ryan's breach of contract cause of action needed to be dismissed as a matter of law (Exhibit A, #3), that Ryan's case is "*entirely frivolous*", or any of the other erroneous findings and conclusions on the merits of Ryan's case that the circuit court made and the Court of Appeals affirmed.

(7) The unpublished decision of the Court of Appeals violates a multitude of prior binding case precedents of the Supreme Court of the United States cited and argued in Ryan's appeal briefs. The cases violated by the Court of Appeals decision includes the following: Hale v. Henkel, 201 U.S. 43; Almeida-Sanchez v. United States, 413 U.S. 266; Ashwander v. Tennessee Valley Authority, 297 U.S. 288; Downs v. Bidwell, 182 U.S. 244; State of South Carolina v. United States, 199 U.S. 437; Griswold v. Connecticut, 381 U.S. 479; Hagar v. Reclamation. Dist. #108,

¹⁰All of Ryan's papers filed into the trial court clearly cited this statute after Respondents fraudulently claimed that they have absolute immunity; this statute was also argued in Ryan's appeal briefs.

111 U.S. 701; Hurtado v. California 110 US 516; O'Conner v. Board of Ed. of School Dist 23, 449 U.S. 1301; Spreckles Sugar Refining Co. v. McClain, 192 US 397; U.S. v. Lee, 106 U.S. 196; and Yick Wo v. Hopkins, 118 U.S. 356

(8) The unpublished decision of the Court of Appeals violates a multitude of binding provisions of the Constitution of the United States (shown above).

(9) The unpublished decision of the Court of Appeals violates a multitude of binding provisions of the Constitution of the State of South Carolina (shown above).

Questions of Law Requiring an Answer by this Supreme Court

It is impossible for Ryan to argue the 14 out of 16 errors that the Court of Appeals absolutely refused to even address without just copying his briefs that he already wrote, copied, and filed into his Court of Appeals case. Therefore Ryan demands that the parties' briefs already written and filed into the Court of Appeals case be used to support the 14 errors deliberately not addressed by the Court of Appeals. The two errors that were scarcely addressed by the Court of Appeals were clearly proven to be erroneous in paragraphs (4), (5) & (6) above and they need no further discussion. The following are the questions presented to the Court of Appeals that went almost entirely unanswered:

- I. Did the trial court err by finding Ryan is liable for taxes and assessments on his land under SC Code of Law § 12-37-210 and therefore his claims are *entirely frivolous*, when the correct liability statute is S.C. Code of Laws § 12-37-610 and according to it, Ryan is clearly NOT liable?
 - i. Is S.C. Code of Laws § 12-37-610 the statute that lays the liability for taxes and assessments on real property?
 - ii. OR is S.C. Code of Laws § 12-37-210 the statute that lays a liable for taxes and assessments on real property?
 - iii. Is it even possible for S.C. Code of Laws § 12-37-210, or any other statute, to lay an *involuntary* liability for taxes and assessments on Ryan or his land, without him having to record his deed, without violating many laws, legal principles, and Constitutional prohibitions?

- II. Did the trial court err by dismissing Ryan's action finding that the circuit court does not have subject matter jurisdiction over Ryan's tort claims?
 - i. Does the Revenue Procedures Act affect the subject matter jurisdiction of the circuit court to hear or decide tort claims?
 - ii. Does the Revenue Procedures Act even apply to Ryan or his case?
- III. Did the trial court err by substituting "*York County*" for the named Respondents when Ryan's claims were not brought under the Tort Claims Act against a "*governmental entity*"?
- IV. Did the trial court err by finding Respondents have sovereign immunity from Ryan's claims that he brought against them in their individual capacity for actions alleged to have been taken outside the scope of their official duties?
 - i. Does the Tort Claims Act even apply to an action brought against agents of a governmental entity in their individual capacity for actions alleged to have been taken outside the scope of their official duty?
 - ii. Was it premature to even consider whether the Respondents were acting within the scope of their official duties during a pre-answer motion hearing?
- V. Did the trial court err by dismissing Ryan's claims with prejudice when Respondents failed to demonstrate Ryan did not allege facts sufficient to state a valid claim?
 - i. Did Respondents demonstrate any defects in Ryan's "breach of contract" cause of action that could support its dismissal "as a matter of law"?
- VI. Did the trial court err by making findings of fact that are not supported by the record and conclusions of law based on those unsupported findings?
- VII. Did the trial court err by finding that Ryan's mother is engaged in the "*unauthorized practice of law*" or disallowing her from providing Ryan "*assistance of counsel*"?
 - i. Does the Supreme Court of South Carolina have the authority to create a rule that requires any person must first obtain "approval" in order to exercise a right guaranteed to them by the Constitution?

This Court has the authority to be flexible with its rules

In the interest of justice, Ryan demands that this Court suspend or vary what part of its rules it may need to in order to prevent manifest injustice to Ryan. Ryan has already spent over three years of his life and an incredible amount of his natural wealth and resources in order to do the job that this State **is obligated to do under the ICCPR treaty**, i.e., protect Ryan's human

rights and freedoms. This State has not only refused its duty to Ryan but has treated Ryan with gross disrespect instead of with the dignity due a man, especially a man that is the victim of on-going crimes.

Although the South Carolina Rules of Appellate Procedure do not state that the rules can be varied or suspended, many other States do provide such ability in order to prevent manifest injustice to men and woman. Since the classes of *private* and *natural persons* (men and woman) living within the borders of those other States have those rights, then this Court is required to provide those rights to Ryan under the equal protection clause found in Amendment XIV Section 1 of the Constitution of the United States so that Ryan can timely get his *effective remedy* that is guaranteed to him by the ICCPR (see ICCPR Art. 17, para. 2 & Art. 2, para. 3(a)). See, for example, Rule 2 of North Carolina's Rules of Appellate Procedure -

"Rule 2: SUSPENSION OF RULES

To prevent manifest injustice to a party, or to expedite decisions in the public interest, either court of the appellate division may, except as otherwise expressly provided by these rules, suspend or vary the requirements or provisions of any of these rules in a case pending before it upon the application of a party or upon its own initiative, and may order proceedings in accordance with its directions."

This Court has the authority to issue a Writ of Certiorari on its own motion

If this Supreme Court decides that Ryan cannot appeal the Court of Appeals' illegal and fraudulent denial of Ryan's remedy, even though the SC Appellate Court Rules allow such an appeal, or decides that Ryan is required instead to petition this Court for its discretionary review and only through a "Petition for a Writ of Certiorari", in spite of Rule 242(a) SCACR clearly stating otherwise -

See SCACR RULE 242 CERTIORARI TO THE COURT OF APPEALS

"(a) Authority of the Supreme Court. *The Supreme Court, or any two (2) justices thereof, may in its discretion, on motion of any party to the case or on its own motion, issue a writ of certiorari to review a final decision of the Court of Appeals.*"

then Ryan demands that this Notice of Appeal be considered as a Petition for that Writ and that this Court immediately grant that Petition and issue its Writ to the Court of Appeals.

Notice of Duty to Administer Justice so that Ryan's Human Rights are Protected

When powerful people do whatever they like according to the law of the jungle, which is that "Might makes Right", society devolves into anarchy. The Administration of Justice was instituted among men to right this problem but for it to function properly the courts must treat ALL persons that come before it with right and fair treatment. Ryan has not been treated rightly or fairly in this case. The record in this case provides ample evidence that all "errors" that have been made were done knowingly and intentionally in order to accomplish the following objectives: deny Ryan his rightful remedy; protect the Respondents from their legal liability to Ryan; allow the Respondents to continue their crimes and torts against Ryan so that they are not made aware that *ad valorem* taxes are entirely voluntary for people¹¹; and most importantly, to not upset the enormous flow of income from *ad valorem* taxation into the bank accounts of the political subdivisions of this State. Despite those objectives, if S.C. Code of Laws § 12-37-610 does not make it abundantly clear that *ad valorem* taxation is entirely voluntary for people then the ICCPR makes it crystal clear - "*Nothing in the present Covenant shall be interpreted as impairing the inherent right of all peoples to enjoy and utilize fully and freely their natural wealth and resources.*", ICCPR Art. 47.

If this Court denies Ryan his rightful remedy, Ryan will be forced to take the following legal actions: lodge a criminal complaint with the appropriate federal agencies against all persons who have violated Ryan's human and constitutionally protected rights using *color of law*; bring a

¹¹The money damages Respondents are liable to Ryan for are increasing with each of their annual cycles where they take the following actions: threaten Ryan to pay someone else's debt or they will auction off Ryan's home; trespass on Ryan's property; advertise Ryan's property for sale; post threatening notices on Ryan's property; and generally deny Ryan his human right to be "*free from arbitrary and illegal interference with his privacy, family, and home.*"

tort action against all violators of Ryan's human rights¹² under the federal Alien Tort Statute; and file a *Human Rights Violation Complaint* with the United Nations Human Rights Council.

The United Nations Human Rights Council has informed Ryan that they can refer these human rights violations to "*National human rights institutions, established and operating under the Principles Relating to the Status of National Institutions (the Paris Principles), in particular in regard to quasi-judicial competence, may serve as effective means of addressing individual human rights violations.*". That Council does not have any financial or motive to keep secret the fact that all taxation is voluntary for people since that Council was created, *inter alia*, to ensure that taxation is voluntary for people! Further, if this Court is concerned about the public being made aware of the issues raised in Ryan's case, then losing control over this case and allowing these violations to escalate to the international level may not be the best way to go about attaining that goal.

CONCLUSION:

Based on the forgoing, Ryan requests that this Court accept Ryan's case for review either by allowing Ryan to appeal the Court of Appeals illegal denial of Ryan's remedy, through its' authority to issue a Writ of Certiorari on its own motion with Ryan's suggestion, or by construing this document as a Petition for that Writ. Under any alternative, this Court's action is required to order proceedings in accordance with its decision or to deny Ryan's request to review his case.

Date: August 2, 2016

Ryan Powell
Ryan Powell, a man, a.k.a. a "private person"
c/o 25056 Timberlake Drive
Fort Mill, South Carolina

¹² Even judges lose immunity when they are involved in commercial business. All courts of this State charge Federal Reserve Notes for services rendered and therefore are all involved in commercial business. See CLEARFIELD TRUST CO. v. UNITED STATES, 318 U.S. 363 (1943). See also UNITED STATES PLAYING CARD COMPANY v. THE BICYCLE CLUB C-960265 (Decided: May 21, 1997) where the Supreme Court of the United States held "*When the United States enters into commercial business it abandons its sovereign capacity and is to be treated like any other corporation.*".

Exhibit A

**THIS OPINION HAS NO PRECEDENTIAL VALUE. IT SHOULD NOT BE
CITED OR RELIED ON AS PRECEDENT IN ANY PROCEEDING
EXCEPT AS PROVIDED BY RULE 268(d)(2), SCACR.**

**THE STATE OF SOUTH CAROLINA
In The Court of Appeals**

Ryan Powell, Appellant,

v.

Amy Boheler d/b/a York County Auditor, Beth Latham
d/b/a York County Treasurer, and Robert Kiser d/b/a
York County Delinquent Tax Collector, each in their
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Appellate Case No. 2014-002578

Appeal From York County
S. Jackson Kimball, III, Special Circuit Court Judge

Unpublished Opinion No. 2016-UP-199
Submitted February 1, 2016 – Filed May 11, 2016

AFFIRMED

Ryan Powell, of Fort Mill, pro se.

Walter Keith Martens, of Hamilton Martens, LLC, of
Rock Hill, for Respondents.

PER CURIAM: Ryan Powell argues the trial court erred in (1) dismissing his claim for lack of subject matter jurisdiction, (2) dismissing his tort claims as barred by the South Carolina Tort Claims Act, (3) dismissing his breach of contract claim,

and (4) prohibiting his mother from representing him and speaking on his behalf. We affirm¹ pursuant to Rule 220(b), SCACR, and the following authorities:

1. As to whether the trial court erred in dismissing Ryan Powell's claim for lack of subject matter jurisdiction: *Simmons v. Simmons*, 370 S.C. 109, 113, 634 S.E.2d 1, 3 (Ct. App. 2006) ("Subject matter jurisdiction refers to the court's 'power to hear and determine cases of the general class to which the proceedings in question belong.'" (quoting *Watson v. Watson*, 319 S.C. 92, 93, 460 S.E.2d 394, 395 (1995))); S.C. Code Ann. § 12-60-80(A)-(B) (2014) (providing that except for a declaratory judgment action on the constitutionality of a statute, "there is no remedy other than those provided in this chapter in any case involving the illegal or wrongful collection of taxes, or attempt to collect taxes"); S.C. Code Ann. § 12-60-3390 (2014) (stating the circuit court shall dismiss without prejudice an action covered by this chapter); S.C. Code Ann. § 12-60-30(22) (2014) (defining "property taxpayer" as "a person who is liable for, or whose property or interest in property, is subject to, or liable for, a property tax").

2. As to whether the trial court erred in dismissing his tort claims as barred by the South Carolina Tort Claims Act: *Rydde v. Morris*, 381 S.C. 643, 646, 675 S.E.2d 431, 433 (2009) ("On appeal from the dismissal of a case pursuant to Rule 12(b)(6), [SCRCF,] an appellate court applies the same standard of review as the trial court."); *id.* ("That standard requires the [c]ourt to construe the complaint in a light most favorable to the nonmovant and determine if the 'facts alleged and the inferences reasonably deducible from the pleadings would entitle the plaintiff to relief on any theory of the case.'" (quoting *Williams v. Condon*, 347 S.C. 227, 233, 553 S.E.2d 496, 499 (Ct. App. 2001))); S.C. Code Ann. § 15-78-20(b) (2005) (stating the South Carolina Tort Claims Act "grants the State, its political subdivisions, and employees, while acting within the scope of official duty, immunity from liability and suit for any tort except as waived"); S.C. Code Ann. § 15-78-60(11) (2005) ("The governmental entity is not liable for a loss resulting from . . . assessment or collection of taxes or special assessments or enforcement of the tax laws . . ."); S.C. Code Ann. § 15-78-30(d) (2005) (defining "governmental entity" to mean "the State and its political subdivisions"); S.C. Code Ann. § 15-78-30(c) (Supp. 2015) (defining employee as "any officer, employee, agent, or court appointed representative of the State or its political subdivisions").

3. As to whether the trial court erred in dismissing Powell's breach of contract claim: *Rydde*, 381 S.C. at 646, 675 S.E.2d at 433 ("On appeal from the dismissal

¹ We decide this case without oral argument pursuant to Rule 215, SCACR.

of a case pursuant to Rule 12(b)(6), [SCRCP,] an appellate court applies the same standard of review as the trial court."); *id.* ("That standard requires the [c]ourt to construe the complaint in a light most favorable to the nonmovant and determine if the 'facts alleged and the inferences reasonably deducible from the pleadings would entitle the plaintiff to relief on any theory of the case.'" (quoting *Williams*, 347 S.C. at 233, 553 S.E.2d at 499)).

4. As to Powell's arguments that the trial court erred in prohibiting Powell's mother from arguing on his behalf and that the supreme court lacks the authority to require a person to obtain a license to practice law: S.C. Code Ann. § 40-5-310 (2011) (stating a person is prohibited from practicing law or soliciting the legal cause of another person unless he or she is a member of the South Carolina Bar); *S.C. Dep't of Transp. v. First Carolina Corp. of S.C.*, 372 S.C. 295, 301, 641 S.E.2d 903, 907 (2007) (stating an issue cannot be raised for the first time on appeal but must be raised to and ruled upon by the trial court to be preserved).

AFFIRMED.

WILLIAMS, LOCKEMY, and MCDONALD, JJ., concur.

Exhibit B

The South Carolina Court of Appeals

Ryan Powell, Appellant,



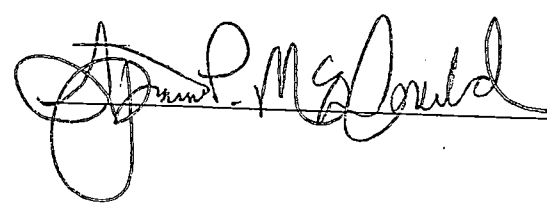
v.

Amy Boheler d/b/a York County Auditor, Beth Latham
d/b/a York County Treasurer, and Robert Kiser d/b/a
York County Delinquent Tax Collector, each in their
individual and official capacities, Respondents.

Appellate Case No. 2014-002578

ORDER

After careful consideration of the petition for rehearing, the Court is unable to discover that any material fact or principle of law has been either overlooked or disregarded, and hence, there is no basis for granting a rehearing. Accordingly, the petition for rehearing is denied.

 C.J.
 J.
 J.

Columbia, South Carolina

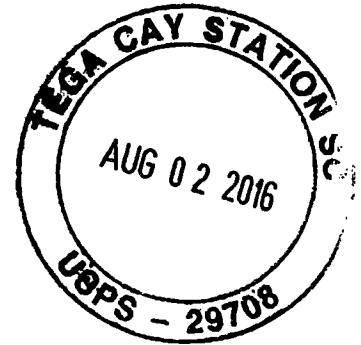
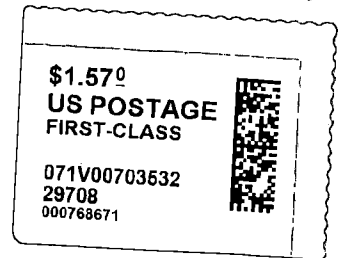
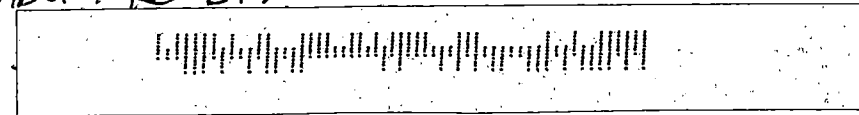
cc:
Ryan Powell
Walter Keith Martens, Esquire
The Honorable S. Jackson Kimball, III

FILED

July 5, 2016

2505 1/2 Timber Lake Dr.

Tega Cay,



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SC Court of Appeals

Clerk of Court
Court of Appeals
P.O. Box 11629
Columbia, SC 29211