INDIANA TAXPAYERS' DECLARATION OF RIGHTS

WE ARE THE TAXPAYERS of the State of Indiana. Our State's Founders commenced our Indiana Constitution with this preamble:

WE, the People of the State of Indiana, grateful to ALMIGHTY GOD for the free exercise of the right to choose our own form of government, do ordain this Constitution.

IN THIS SPIRIT WE HEREBY AND HEREWITH DECLARE OUR RIGHTS AS TAXPAYERS OF THE STATE OF INDIANA AS FOLLOWS:

1. <u>Right Of Uniform And Equal Taxes</u>

Our social contract with the governmental agencies of our State is simply that we consent to pay taxes from our assets and expect government at all levels, to uniformly and equally collect those taxes, and to expend our money for valid societal needs.

2. <u>Right Of Property Ownership</u>

As Americans and as Hoosiers we have the right to own and use real estate and to pass ownership on to our children.

3. Right to Continue To Own And Use Real Estate

We have the right to continue to own our real estate without the threat of sale and seizure of our real estate for failure to pay property taxes.

4. Right To Avoid Taxation On Unrealized "Gains"

We have the right to avoid the taxation of our real estate which values our real estate at more than we paid for it. Taxing our real estate at increasing "market value" levels inevitably has the effect of taxing "gains" that we have not realized, nor received, which no government should have the right so to do. The IRS only collects on real estate or stock gains that are actually received by taxpayers.

5. <u>Right To Avoid Tax Sale Of Real Estate</u>

It is a violation of our rights as owners of real estate to assess our real estate at "market value" levels, imposing higher taxes at each assessment cycle on "gains" we have not received, and then forcing the seizure and sale of our real estate at a tax sale. It is tyranny for our government so to do.

6. Right of Uniform And Equal Taxation

Our Indiana Constitution gives taxpayers the right to uniform and equal taxation. Our property tax system is neither uniform, nor equal. The assessment of the "market value" of real estate is a subjective procedure, ripe with inherent errors and abuses. If we want to buy more or earn more, we expect to pay higher sales or income taxes. Forcing higher and higher property taxes on the same unchanging asset is just wrong.

7. <u>Right To Fight To Repeal Property Taxes</u>

As taxpayers, voters and citizens, we have the right under the First Amendment of the United States Constitution (applied to the States by the 14th Amendment) to petition our government for redress of grievances. Thus, we have the right to fight to repeal property taxes. We have been doing so and we will, most assuredly, continue to do so until destructive and inequitable property taxes are a thing of the past.

8. <u>Right Not To Be Lied To (Again)</u>

We have a right as taxpayers to expect that when taxes are raised to replace property taxes that permanent reduction would actually occur, and that our property taxes would remain reduced. However, because we were lied to in '72, '82 and 2002, we don't trust government, this time, to raise our sales tax (again) and lie to us about reducing our property taxes, again.

9. Right To See Through The 1% Of True Value Myth

We retain the right to see through the myth of the Governor's proposed 1% cap on 'true value' proposal. The government would still have to (subjectively) decide the 'true value', and that 'true value' will still be an unrealized gain for almost all property taxpayers. We're onto you.

10. <u>Right To "Unelect" Opponents Of Repeal</u>

We have the right to "unelect" those who seek to retain Indiana's broken property tax system. We will run candidates for office who favor the freedom to own real estate without threat of government seizure. We will fight opponents of repeal in the May Primary Elections; we will fight them in the November General Elections; and will fight opponents of repeal in both major political parties. We will fight to win the battle for repeal, until the battle is won. This State, after all, belongs to its residents, not its politicians.

THUS SAY WE THE TAXPAYERS OF THE STATE OF INDIANA ON THIS 7th DAY OF DECEMBER, IN THE YEAR OF OUR LORD 2007.

Indiana Property Tax Repeal Alliance