IN THE SUPREME COURT
STATE OF FLORIDA

CASE NO. SCO5-1778

LOWER TRIBUNAL NO.: 5D04-2617

JOHN VOSILLA, EMILIO CIRELLI,
KELLY E. SCOFIELD, and STEVEN M. SEMMELMAN,

Petitioners,

vs.

JULIO ROSADO, NANNETTE ROSADO

Respondents.

INITIAL BRIEF OF PETITIONERS

On Certification of Conflict by the
Fifth District Court of Appeal

STEPHEN P. SAPIENZA
FBN 268471
P. O. Box 635
Bunnell, FL 32110
Telephone: (386) 437-1814
Fax: (386) 437-1815
Counsel for Petitioners

TABLE OF CONTENTS

ABBREVIATIONS LEGEND

R. - Record
T. - Transcript of the Trial Proceedings

TABLE OF CITATIONS

STATUTES

STATEMENT OF THE CASE AND FACTS

The instant case to quiet title arises out of a tax deed issued by the Clerk of Court, Seminole County, Florida. The plaintiffs, Vosilla, Cirelli, Scofield, and Semmelman (hereinafter referred to collectively as "Vosilla"), purchased the property from Edward Terry, the successful bidder at the tax deed sale.

The former Owners, Julio and Nannette Rosado, (hereinafter collectively referred to as "Rosados") filed a responsive pleading to the complaint alleging that they did not receive notice of the tax sale and that they were denied due process.

This position was taken based upon their testimony that they were not living at the subject property and that they had previously notified the tax collector and the clerk of court of a change of address. They introduced two letters into evidence [R-74-76] in support of their claim.

However, as said letters show, neither was sent to the correct department, the Tax Assessor's office, nor does either letter indicate that the purpose of the letter is to revise the tax rolls.

Additionally Mrs. Rosado testified that she thought the 1997 taxes had been paid at closing of a refinancing of the property [T-122 lines 10-15] however, she failed to give any basis for this conjecture on her part and said supposition was not supported by the submission of any closing statement showing a charge or deduction, nor any loan

documents evidencing that taxes were being escrowed by the bank.

A Deputy Clerk testified as to compliance with the statutory provisions of Chapter 197, Florida Statutes and the Clerk's file was introduced into evidence. She also testified that the Rosados were still claiming the property as homestead [T. 114, line 8 through T. 118, line 9] and that the name of the person who signed the return receipt for the letter sent to the Clerk of Court was in fact not in her department but rather in purchasing, **which is located in another building**.

At the completion of the trial, the trial court entered Judgment for the Plaintiffs [R-175-179], finding that there had been full compliance with the statutory provisions applicable to the tax deed sale.

The Rosados' filed an appeal with the Fifth District Court arguing that the decision of the trial court should be reversed as they had been denied due process.

The Fifth District Court entered its decision, ROSADO v. CIRELLI, 909 So2d 505 (Fla. 5th DCA 2005), reversing the trial court and certified conflict with the decisions reached in ALWANI v SLOCUM, 540 So2d 908 (Fla. 2d, 1989) and receded from its previous decision in EUROFUND FORTY-SIX, LTD. v. TERRY, 755 So2d 835 and states that "Accordingly, we hold that under the particular facts of this case, the statutory notice **was not sufficient to meet the due process requirements of Mullane and** Mennonite". [Opinion at page 16].

SUMMARY OF ARGUMENT

The law in Florida, until the holding in this case, has been that in the instance where there has been full compliance with Sections 197.522(1)(a) and 197.502(4) (2000), due process has been afforded and the tax deed issued will not be set aside.

The arguments of the Rosados that they made two bungled attempts at notifying the proper authority of a change in address on the tax rolls [R 74-76] and that they thought that the 1997 taxes had been paid at the closing of the refinancing of this property [T. 122 lines 10-15] do not warrant a change in the current status of the law.

To give any substance to the import of those two letters, one must first assume that the recipient should know that they were intended to go to the Tax Assessor's Office, which is the only department responsible to update the tax rolls and that the recipient actually sent the letter to the office of the Tax Assessor.

There is no evidence or testimony whatsoever that the Tax Assessor ever received either letter nor was either letter ever shown to be contained in the tax assessor's records.

The Rosados in fact never even provided any evidence to show that such letters were ever placed in the records of either the tax collector or clerk of court and the same do not appear in the records of the Clerk introduced into evidence at the time of trial. (R.77 - 155), nor was any testimony taken of a representative of

the Tax Collector nor were the records of his office introduced into evidence.

Therefore the appellants have failed to provide any proof of actual notice existing on the part of the Tax Assessor.

In fact the return receipt was signed by a Mike Capco who worked up in purchasing and although counsel for respondents tried to elicit from the witness that he would have sent it over to the appropriate department of the clerk's office, the clerk said that she had no idea what his department's policy was and his office was in another building. (T. 76, line 1 through T. 78, line 12);

Additionally no evidence whatsoever, testimony or exhibits, were introduced at the trial to explain the basis for Mrs. Rosado's thinking that the 1997 taxes had been paid out of closing, which was another excuse given for not paying the taxes for 1997. Neither a closing statement showing a chart or deduction nor a loan document indicating that the taxes were being escrowed by the bank, were introduced to substantiate this conclusion. So Mrs. Rosado's unfounded belief is nothing more than pure conjecture on her part.

Additionally, the testimony of Mrs. Rosado fails to explain their failure to pay the 1998 and 1999 taxes, as evidenced by the tax certificates found at page 82 of the record.

Furthermore, the Statutory Notice was mailed certified mail return receipt requested as is required by Section 197.522(1)(a) and was actually signed for and returned back to the Clerk of Court as testified to by a Deputy Clerk at trial. [T. 105, Line 22 to T. 106, line 10].

Also, the same clerk testified that the Rosados were still claiming the property to be homestead [R 94 and T. 109, lines 15 through 16, T. 111, lines 4 through 23), so the clerk of court had no reason to believe that it had not been received by the owners of record.

The decision of the trial Court below was proper and correct application of the laws and cases of this state and its reversal by the Fifth District Court of appeals is in error.

ARGUMENT

I. THE DECISION OF THE DISTRICT COURT BELOW IN THE INSTANT CASE, ROSADO v. VOSILLA, 909 So2d 505 (Fla. 5th, 2005) IS INCORRECT AND SHOULD BE REVERSED.

The decision of the Fifth District Court of Appeals, below, is not supported by the facts of the case and is inappropriate and should be reversed.

To find that the Clerk of Court has a duty to go outside the tax rolls and statement provided by the Tax Assessor as to the parties and addresses to mail the Notice, **under the facts of this case**, would adversely affect the government's ability to operate.

Although this Court in DELTA PROPERTY MANAGEMENT, INC. v. PROFILE INVESTMENTS, INC., 875 So2d 443 (Fla. 2004) after quoting from the dissent of Judge Ervin below, states on page 446:

> "Section 197.533(1)(a) [sic, should have been Section 197.522(1)(a)] and Section 109.502(4)(a) should be read together to get a full picture of the clerk's duties and obligations when sending notices of tax deed sales.... When read together, these statutory provisions require the clerk to mail a notice of tax deed sale to the legal titleholder at the titleholder's address as it appears on the latest assessment roll. .... The clerk should have obtained an updated assessment roll from the tax collector, if available, but he failed to do so. [emphasis added]",

and reversed the decision below, it did so based upon the facts of the case, **facts that do not exist in the instant case**.

In reviewing the present statutory scheme, the Second District Court of Appeals in ALWANI v. SLOCUM 540 SO2d 908, 909 (Fla. 2d DCA, 1989) when presented with the identical factual statement, states:

> " The appellants argue that the clerk of the court and the tax collector **had been notified of appellants's change of address to the UAE but nonetheless, through error, failed to send the notice to the correct address.** This argument is to no avail.
> ... In this case there is no dispute that the notices were sent to the appellants' address in compliance with the statute. [**see R 176, Paragraph 8 for same finding in instant case]**
> **See Stubbs V. Cummings 336 So2d 412,416 (Fla. 1st DCA, 1976)** (`the legislature has not seen fit to impose upon the county officials involved in tax deed procedures [emphasis added] a duty to ascertain the status of owners of property by a search of all public records which might reveal same.....'). As the Florida Supreme Court said in Mullin V. Polk County, 76 So2d 282, 284 (Fla. 1964) `**it would place an intolerable burden on the clerk to make an independent examination in every case to determine if the names and addresses recorded in the collector's office were accurate**, [emphasis added] and if he determined that some name or other was misspelled or some address or other inaccurate and he used what he though were the true ones, **he would be acting wholly without authority, and his actions might well be challenged because of disregard of the law.** Also to no avail is appellants' argument that the lack of a requirement in Section 197.522 that the clerk use either actual knowledge represented by records in the Clerk's office or due diligence to search those records to determine the best available address renders the statute unconstitutional as a denial of due process. That the statute would be more fair to a particular taxpayer if

> it did so require is not determinative.' As the Fifth District Court of Appeal said in D.R.L. INC. v. MURPHY, 206 So2D 412, 218 (Fla. 5th DCA, 1987) `The government exercises harsh remedies to collect its taxes. However, because the tax collection procedure meets constitutional due process and is established by law, the fairness question is for the legislature, not the judiciary.'"

Furthermore, as our Supreme Court stated in DAWSON v. SAADA 608 So2d 806 (FLA 1992):

> **"Moreover, `the failure of anyone to receive notice' as provided by Section 197.522(1)(a) does not affect the validity of the tax deed as long as the clerk complies with the notice requirements of subsection (1)." [emphasis added]**.

Our Supreme Court in DAWSON, supra, 808, sets out the historical rationale behind the statutory relaxation of the former, stricter common-law requirements, regarding proof of validity of tax sales and concludes by finding that only the failure to comply with statutory notice requirements of section 197.522(1)(a) invalidates the tax deed.

ROSADOS' position that notice had been given to the proper authority when delivered to the Clerk of Court and Tax Collector is not supported by the decision itself wherein no such conclusion of law or statement of fact was ever made. Neither of these entities is responsible for the tax rolls, a function of the tax assessor only. Section 193.114(1), Florida Statutes (1996).

In fact ever since the amendment in 1985 to Section 197.502(4), removing the requirement that the clerk ascertain which parties are entitled to notice and perform a diligent search of the public records for proper addresses, the clerk's duties were found in DELTA, at page 446, to be **purely ministerial**.

Also in JOHNSON v TAGGART 92 So2d 606 (FLA. 1957) at page 608, our Supreme Court makes the following salient statement:

> "We have examined **this record with a great deal of sympathy for the position of the appellees.** However, we are not authorized to embellish the legislative requirements with our notions of what might be fair or morally just in particular situations of this kind. The act of the Legislature merely requires that the notice for a county tax deed be published in a newspaper which has been published in the county for a period of one year and entered as second-class mail in a post office in the county. **If additional requirements are to be imposed they will have to be inserted by the Legislature rather than this court.**" [emphasis added]

Although the current statutory scheme requires that the notice be sent by certified mail, return receipt requested to the last address shown on the tax rolls, the foregoing statement still has merit.

Likewise the Second District in ALWANI v. SLOCUM 540 So2d 908 (Fla. 2d DCA, 1989) states at page 909:

> "And, as *Murphy* also said, `Most citizens understand that `if you don't pay your taxes the government will take your land!'.

> That appellants apparently are not United States citizens does not relieve them of the consequences of lacking that understanding. **When they acquired title to Florida real property in this country, they also acquired the responsibilities of Florida ad valorem taxpayers. Thus appellants were properly held to the consequences of their failure to pay the taxes which they knew were unpaid...."** [at page 910] `Furthermore, section 197.332 clearly sets forth the duty of landowners in this regard in its provision that "All owners of property shall be held to know that taxes are due and payable annually and are charged with the duty of ascertaining the amount of current or delinquent taxes and paying taxes before the date of delinquency.' Also, section 197.404 provides, "**A sale or conveyance of real or personal property for non-payment of taxes shall not be held invalid except...**' No exception is provided in that statute for the circumstances of this case."

Likewise the Fifth District Court of Appeals, in D.R.L., INC. v MURPHY 508 So2d 413 (Fla. 5th DCA 1987) the court at page 416 states:

> " Finally, appellees argue the **unfairness and injustice of their loss of title** for failure to pay the taxes that led to the tax certificates and tax deeds in this instance. Most citizens understand that `if you don't pay your taxes the government will take your land!' **The government exercises harsh remedies to collect its taxes**. However, because the tax collection procedure meets constitutional due process and is established by statutory law, **the fairness question if for the legislature**, not for the judiciary." [emphasis added]

Although the Appellate Court was attempting to do what it believed was "equity" in favor of the respondents in finding that the Rosados were denied due process, the facts of the case do not support its finding.

Were the facts of this case that the Tax Assessor had been sent a change of address request or that a letter which clearly indicated its purpose to be to change the tax rolls, the results might be different. But no such letter was ever sent to the tax assessor and furthermore, and perhaps even more significantly, even the letters that were sent to the tax collector and clerk, respectively, merely ask them to change their records.

What records the Rosados were alluding to in their letters is completely unclear as no mention of the tax roll is contained in either letter and neither department has authority or the duty of updating the tax rolls, which are the only source from which the tax collector can prepare its statement to be delivered to the clerk, Section 197.520(4) Florida Statutes (1996) and said statement is the only source from which the clerk is authorized to use in sending out the certified letters, Section 197.522(1)(a).

Neither letter was ever sent to nor delivered to the tax assessor, the only entity having responsibility for updating the tax rolls. Of course Mrs. Rosado has an explanation for this also, claiming that she called someone, she doesn't indicate who, at the courthouse and she was instructed to mail the first letter to the tax collector and the second letter to the Clerk of the Court.

She did not indicate the name nor what department the person who she called worked for [T. 53, lines 7-9], but there is no evidence whatsoever to suggest it was the tax assessor's office that she called.

Furthermore, neither letter states its purpose as being to change the address on the

tax rolls, rather, both letters simply request the recipient, the clerk and the tax collector, to update their records. What records are not stated, and in fact the clerk's office doesn't maintain any records of the current addresses of all citizens of Seminole County or has anything to do with the maintenance of the tax rolls. Nor, on the date the letter was sent to the clerk, February, 2000 did the clerk have a tax deed file yet for a pending tax sale for the Rosados as it was another eight months before the clerk received the tax collector's statement and was sending out the statutory notice and as to the letter sent previously, in 1998, to the tax collector, well that was over two years prior to the tax collector prepaying its statement for the clerk.

Additionally, as to the letter sent to the Tax Collector, the same request is made, but once again the Tax Collector does not have any involvement with the tax rolls but rather its duties and function are likewise merely ministerial, to wit: the mailing out of notices of the annual taxes and to collect payment. Section 197.332, Florida Statutes (1996) "**as shown on the tax roll".**

Section 197.520(4) Florida Statutes (1996) states the duties of the Tax Collector specifically with respect to a tax deed sale and states, in pertinent part:

> "The tax collector shall deliver to the clerk of the court a statement ....stating that the following persons are to be notified prior to the sale of the property: (a) Any legal titleholder of record if the address of the owner appears on the record of conveyance of the lands to the owner. However, if the legal titleholder of record is the same as the person to whom the property was assessed on the tax roll for

> the year in which the property was last assessed, then the notice may only be mailed to the address of the legal titleholder as it appears on the latest assessment rolls" [emphasis added]

So there are no records in the tax collector's office that it uses or are to be used for either the collection of taxes or as the basis for the statement required to be given by the tax collector to the clerk, as in both instances, the tax collector is to rely on the tax rolls created by the tax assessor, as evidenced by Section 193.114(1), Florida Statutes (1996) which states the duties of the tax assessor:

> Each property appraiser shall prepare the following assessment rolls. Subsection (a) lists "Real property assessment rolls. Subparagraph (2) states " The department shall promulgate regulations and forms for the preparation of the real property assessment roll to reflect: [subparagraph 2(e)] The owner or fiduciary responsible for payment of taxes on the property, his or her address, and an indication of any fiduciary capacity...." [emphasis added].

It is clearly the duty of this office to keep current addresses and update the tax rolls. Only, in the instant case this office never was sent a letter and never received notice of a change of address.

And finally, as to the specific duties of the Clerk of Court in respect to tax deed sale, Section 197.522(1)(a) states:

> "The clerk of the circuit court shall notify, by certified mail with return receipt requested ...., the persons listed in the tax collector's statement ..."

In their opinion below, the Fifth District Court of Appeal at page 20 quotes from DAWSON v. SAADA, 608 So2d 806 [Fla. 1992] for the proposition that quoting from MULLANE v CENTRAL HANOVER BANK & TRUST CO, 339 U.S. 306 (1950) and MENNONITE BD. OF MISSIONS v. ADAMS, 462 U.S. 809 (1983) "that knowledge of delinquency in the payment of taxes [as Section 197.332, Fl. Statutes (1987] is not equivalent to notice of a tax sale is pending" thereby suggesting some question as to the validity of Section 197.522(1)(a) as satisfying constitutional "due process".

However, the Fifth District Court of Appeal's statement on page 921 that "First, the issue in **Dawson** was not whether section 197.522(1)(a) was constitutional" is incorrect. It fails to recognize the conclusion reached by our Supreme Court in DAWSON, supra [at page 808], "Section 197.522(1) meets constitutional due process requirements by mandating notice reasonably calculated to apprise landowners of the pending deprivation of their property".

The decision in DELTA PROPERTY MANAGEMENT, INC. v. PROFILE INVESTMENTS, INC. 875 So2d 443 (Fla. 2004) as indicated by the Appellate Court below [at page 918] is clearly distinguishable from the instant case, as is the decision in BRIAN v RHEFF, 847 So2d 1032 (Fla. 4th DCA 2003) which the Fifth District Court also quotes from, as in both cases the Clerk of the Court waited an inordinate period of time after receiving the tax collector's statement and in the intervening time the tax assessor had received a request to change the address and a newer tax roll existed and the

address on the tax rolls had been changed to reflect the new address.

No such fact exists in this case. The Rosados and the Appellate Court now wish to extend the principals announced in the two foregoing decisions to include two ambiguous letters sent to the wrong departments, one sent over two years earlier to the tax collector and the other sent to the Clerk of Court approximately eight months before the tax collector sent its statement to the clerk and a file was created for a pending tax deed sale, to constitute grounds for finding that "due process" has not be satisfied.

Additionally, the Fifth District Court in its opinion quotes from Judge Harris's dissenting opinion in KIDDER v CIRELLI, 821 So2d 1106 (Fla. 5th DCA 2002) at page 916, in support of its contention that Section 197.502(4) was unconstitutional when applied to the facts of the instant case.

But a more careful reading of Judge Harris's dissent reveals that what he found troubling was that the statute required the notice to be sent certified mail and asks [at page 1108]:

> "But what happens if the return shows that the address selected by the taxing authorities does not exist so that the clerk, prior to the sale which will deliver the owner's title to the tax certificate speculator, knows that the owner has not been given notice? [emphasis added]

Judge Harris then proceeds to review the Supreme Court decisions in MULLANE, supra, and MENNONITE, supra, finding that both cases support his opinion that the clerk should be required to do more.

> [at page 1109]:
> "In the case at bar, the address listed on the tax collector's statement was a nonexistent address. The certified mail return advised the clerk that there was `no such number' recognized by the post office. [1110] Therefore, the clerk proceeded to sell the owner's property **knowing full well that the owner was not notified of the sale**." Even though the Florida Supreme Court upheld a tax deed involving service sent to an incorrect address in Mullin V Polk County, 76 So2d 181 (Fla. 1954), concluded its opinion by stating:
> `We do not think in all circumstances we are justified in deciding that the decree was void because due process was denied the appellant by the clerk's acting in accordance with the statute but not meanwhile detecting a mistake that there was no reason to expect him to discover.' In the case at bar, the return of the certified mail indicating that the address was nonexistent gave the clerk every reason to expect that a mistake had been made and that at least a minimal efforts should be made to find the landowner." [emphasis added]

Under the facts of KIDDER, supra, perhaps Judge Harris's opinion in his dissent that due process was not satisfied is understandable, **although it amounts to an even further extension of the position of this Court in DELTA, supra and would impose a further duty on the clerk of court not expressly contained within the reasons set out in DELTA, ie. the existence of updated records**. However, the instant case is factually distinguishable from those relied upon by Judge Harris in KIDDER, supra even if this court is now inclined to extend its opinion in DELTA, supra, to include the KIDDER factual pattern and approve of the opinion of Judge Harris as to the proper standard for due process.

Unlike KIDDER, supra. the notice sent by the Clerk of Court in the instant case

was not returned "undeliverable" or "address unknown". Instead, the return receipt came back signed for. Would Judge Harris have required the clerk to have to inspect the signature on the return receipt and determine whether that person had authority to sign for the owner, especially in light of the fact that the ROSADOS were claiming this property as being their homestead. I think not. Nor do I believe this Court should now find that the request of a property owner addressed to the Clerk of Court to change it's records should be deemed to impose upon the Clerk of Court a standard of care so as to find that it was the duty of the clerk to be so clairvoyant and intuitive as to have perceived that this letter really should be sent to the tax assessor and were meant to change the tax rolls.

Perhaps, were this prior to the amendment to Section 197.522(1)(a), Florida Statues made in 1985 and the clerk's duties extended to all public records, an argument could have been made that the clerk's own records constitute public records, and that the clerk's records should include all ambiguous letters sent to it even though at the time sent the clerk had not yet established a tax deed file for the ROSADOS, from which it could have found this letter sent nearly eight month's earlier.

CONCLUSION

Were this Court to affirm the decision of the Fifth District Court of Appeals it would impose the intolerable burden mentioned in ALWANI v. SLOCUM 540 SO2d 908, 909 (Fla. 2d DCA, 1989), on the Clerk of Court and disrupt the ability of the government to obtain the needed funds to operate as every sale would become suspect to potential claims of one kind or another about some ineffective efforts to try and give notice.

As quoted in the decision of the Fifth District Court of Appeals, the opinion of Judge Griffin articulates most clearly the position of the taxpayers' duty.

> "That does not mean, however, that the owner does not bear any responsibility for his correct address being on the tax roll so that he may receive notices. **This is not a game of hide and seek. The appellant knew he owed taxes and had not paid taxes. Presumably he was also not receiving tax bills..."** [emphasis added] DAWSON v. SAADA 608 So2d 806 (FLA 1992)

Nor is petitioner attempting to play the "blame game" either. Rather, petitioner believes that under the facts of this case, the Rosados were provided "due process".

The Rosados had not paid taxes for three consecutive years [R 82]] and were still claiming entitlement to their homestead exemption.[R 94 and T. 109, lines 15 through 16, T. 111, lines 4 through 23).

The term "taxing authorities" has been a term too loosely used by our courts in its previous decisions, although since most predate the 1985 amendment to Section 197.552(1)(a) this might be the reason for mentioning the clerk in these opinions, leading to confusion as to what authority a titleholder can send effective notice to.

The present day reality is that neither the tax collector nor the clerk of the court have the duties of the tax authority. Only the tax appraiser and the tax assessor engage in determining the value, location, current names and addresses of the titleholder, the amount of taxes due, and consider applications for exemptions.

And so, the letters failing to specifically request a change of address on the tax rolls, but instead simply requesting that the tax collector and clerk **correct "their records"**, neither of whom maintains any records related to the tax rolls or the updating of addresses thereon, they cannot be used to set aside the tax deed in the instant case or to say that due process was not given or the clerk failed to satisfy the statutorily required notice to owner, as it is only the tax assessor who updates and establishes the tax rolls.

Nor do the facts of this case give any reason for the clerk to believe that the titleholder did not receive the notice, as the titleholders were still claiming a homestead exemption, and a signed return receipt was sent back to the clerk of court.

And finally, no revisions of the tax rolls occurred subsequent to the tax collector's statement being issued and the sending of the statutory notice by the clerk of court in the

instant case.

For all of the foregoing reasons, the decision of the Fifth District Court of Appeals should be reversed and the trial courts judgment affirmed.

It is also petitioner's suggestion that this court clarify the entity to whom a request for change of address of the tax rolls can be sent to and it is respectfully suggested that it is only the tax assessor's office that any such notice can go to and have a consequence on the validity of a tax deed.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing initial brief was served upon Sherri K. DeWitt, Esq., as attorney for Respondents by mailing the same to 37 N. Orange Ave., Ste. 840, Orlando, Fl. 32802-2625 on this 25th day of October, 2005.

_____
STEPHEN P. SAPIENZA
Attorney for Petitioners

CERTIFICATE OF COMPLIANCE

I do hereby certify that the foregoing Initial Brief has a typeset of Times New Roman 14.

_____

STEPHEN P. SAPIENZA
FBN 268471
P.O. Box 635
Bunnell, FL 32110
Telephone: 386-437-1814
Fax: 386-437-1815
Counsel for Petitioners