

IN THE CIRCUIT COURT OF JACKSON COUNTY,  
SIXTEENTH JUDICIAL CIRCUIT  
AT KANSAS CITY

Honorable Karen Krauser, Judge

STATE OF MISSOURI, ex rel. )  
Attorney General )  
Andrew Bailey, et al., )  
Relators and Plaintiffs, )  
vs. ) Case No. 2316-CV33643  
JACKSON COUNTY, MISSOURI )  
et al., )  
Respondents/Defendants. )

TRANSCRIPT

June 28, 2024

Kathy J. Foley, Certified Court Reporter #446/1449  
Official Court Reporter, Division 19  
Sixteenth Judicial Circuit

1

June 28, 2024.

THE COURT: Good morning. Going on the  
record in 2316-CV33643, State of Missouri versus  
Jackson County. If I can have your appearances?

MR. MORGAN: Yes, Your Honor. Jeremiah  
Morgan on behalf of the Plaintiffs in this case.  
I'm here joined by Steven Reed, Travis Woods, and  
Jason Lewis. As well as our client, Greg  
Allsberry.

MR TAYLOR: And Ryan Taylor on behalf of  
Jackson County defendants. Along with my  
co-counsel, Jason Haner and Joyce Johnson.

THE COURT: I did receive your motion.  
Looks like you had a very late night. It was  
sent out at a little bit before 2:00 in the  
morning.

MR TAYLOR: I did. I apologize. It was  
just a lot of documents and stuff to gather.

THE COURT: Well, which got me thinking this  
morning, before we take it up, I want to ask, the  
remedies that you asked for in your motion, what  
is the prejudice of letting the witness testify?  
And if I chose to exclude it later, I could do  
that. Giving you the ability to cross-examine  
the witness regarding the incident.

2

MR TAYLOR: I don't know. I guess I hadn't  
considered it.

THE COURT: Just -- what I'm thinking is, is  
you didn't get done with it until, you know,  
1:30 in the morning. I gave up at 9:00 and  
turned off my iPad. So I got it this morning. I  
have not had a chance to look at the deposition.  
And I don't want to have to stop and think about  
it. I know that -- I assume that they -- that  
the Plaintiffs probably got it at the same time,  
when they woke up this morning.

MR TAYLOR: Sure. I guess the one thing I'd  
thought about is -- since we are going to be here  
on a third day anyways, that would give everybody  
time to review the motion, respond to it. And  
we'd take it up that day the first thing and,  
depending on the ruling, then they could testify  
or not on that third day.

MR. LEWIS: Your Honor, we are ready to go  
today. Again, I don't want to necessarily go  
into a substantive response right now. I know  
Your Honor is just offering a reasonable  
compromise right now. We're ready to go today.  
Judge Dandurand has addressed all of these  
issues. Has ordered relief already.

3

We had a corporate representative  
deposition. We think that -- we believe Sean  
Smith is here today, ready to testify. We're  
ready to go. I think, all things considered,  
that is probably the most reasonable remedy.  
They have not articulated any prejudice in their  
motion or today.

The fact they may need to take several  
seconds to think about this, that is an  
appropriate remedy. We're ready to go. This  
needs to be done. It's already been -- it needs  
to be done today.

THE COURT: I am going to give them a little  
bit of time to think about it. We are here  
early, ready to argue it. But I have a feeling  
it's going to take us longer than half an hour to  
get through it. Plus, I would have to be looking  
at the deposition. It's going to take a little  
bit of time.

MR TAYLOR: Yeah. And just based on what  
you said about, you know, maybe addressing -- let  
him testify and addressing it later -- I guess my  
only concern with that would be -- and that kind  
of effects, you know, how the case is presented.  
So if he's allowed to testify, then we don't know

4

1 whether it's going to come in or not. That could  
2 change what we may do in response, our case, and  
3 that sort of thing.

4 Your Honor, and that's why -- so that's why  
5 I would suggest that, you know, under the  
6 circumstances, we understand people need time to  
7 digest everything. We have a built-in time  
8 period between the second and the third day.

9 I think it would be appropriate to, you  
10 know, have everybody digest and take it up first  
11 thing on the third day.

12 MR. LEWIS: Your Honor, we don't need to  
13 digest this anymore. We are ready to go with  
14 Sean Smith. This is no different than a voir  
15 dire of a witness or an offer of proof. I think  
16 Your Honor can do the best assessments. We are  
17 ready to go. This needs to be done today.

18 THE COURT: And I'm going -- we will take --  
19 what I'm going to do is go ahead and allow Sean  
20 Smith to testify. You will be able to make any  
21 offer of proof that you want to go along with  
22 your motion, during your cross-examination of  
23 him. And I will make a ruling before you have to  
24 present any witnesses. So it should not effect  
25 your defense.

1 MR. TAYLOR: Understood. Well, I guess one  
2 other thought. We were -- just as we're talking  
3 about it, that's a -- that's appropriate. We'll  
4 do that. But another remedy that I thought is,  
5 you know, they already had an opportunity to  
6 depose him. They have his deposition.

7 I think we talked it, previous hearing, that  
8 we might be doing depo designations, given the  
9 time frames and everything. So that's another  
10 remedy that we can discuss when we're arguing  
11 that they be allowed to designate whatever they  
12 want out of the deposition but not allowed to ask  
13 in trial testimony.

14 THE COURT: I'm going to allow him to  
15 testify. But you are going to be given a little  
16 bit wider range of cross-examination, as a result  
17 of waiting on this. Okay? Mr. Morgan, I saw you  
18 stand up and about to say something. Do you have  
19 something you wanted to say?

20 MR. MORGAN: I'm just -- I don't mean to  
21 speak over Jason. I was going to say, I mean, if  
22 the Court wants to -- any other small remedies  
23 that we can do, we do have rights because of  
24 what's alleged against us. So having that  
25 interaction with that examination of him, I

1 think, will inform -- help to inform the Court as  
2 well about those things.

3 THE COURT: Okay.

4 MR. LEWIS: Your Honor, if I might? Just as  
5 a housekeeping matter. Since there was actually  
6 a motion filed seeking relief, are we to take  
7 that the Court is denying the motion at this  
8 time? Or would the Court --

9 THE COURT: -- I have not denied it. And we  
10 will take it up on the July 8th morning.

11 MR. LEWIS: Thank you.

12 THE COURT: So that gives you the  
13 opportunity to put anything you want in there. I  
14 am not going to anticipate a long hearing on  
15 that. So whatever you want me to know, please  
16 put in your motion. That means, Mr. Taylor,  
17 since you were up until 2:00 in the morning, if  
18 there's something you think, you know what, I  
19 should have put this in there; I am allowing you  
20 to reply or to supplement. Because I know I put  
21 you under pressure to get it done by this  
22 morning.

23 MR. TAYLOR: I appreciate that, Your Honor.

24 THE COURT: Okay. Are we ready to take up  
25 evidence now? Or do you want to take a break

1 until 8:30?

2 MR. MORGAN: The question is, is Sean Smith  
3 ready? Is he here?

4 MR. TAYLOR: Is that who you want to call?  
5 We can contact him.

6 MR. MORGAN: Yeah. We're ready to call him.  
7 We can enter in some exhibits. I don't know that  
8 it's going to take a long time to do that.

9 THE COURT: Okay.

10 MR. MORGAN: But we could do that.

11 MR. TAYLOR: I don't know if he's in the  
12 building or not but we can contact him and see if  
13 he's here.

14 MR. MORGAN: We'll do it. Let's take it.  
15 Your Honor, I know it's controversial, but we do  
16 want to move for the admission -- might as well  
17 do that now -- of the auditor's report. It is a  
18 self-authenticating document and the statute  
19 provides that it is evidence in any court of law.  
20 It is Exhibit No. 15.

21 Move for admission of the, of the  
22 preliminary report of the auditor's office.  
23 Dated December 18, 2023, which comes with  
24 attachments.

25 THE COURT: Any objection?

1 MR. HANER: Yeah. Just a brief objection,  
2 Your Honor. I admit that it comes into evidence,  
3 pursuant to the statute. I would just -- my  
4 objection would be to the hearsay on it,  
5 contained in it, and the legal conclusions.

6 Those do not come in as substantive evidence. A  
7 lot of hearsay. There's going to be hearsay on  
8 hearsay in there. And many legal conclusions the  
9 auditor is not able to conclude as an auditor.

10 And I would also note this is a preliminary  
11 report.

12 But, subject to what -- those objections to  
13 the legal conclusions, the hearsay, I do  
14 understand that it can be admitted pursuant to  
15 that statute, but just not for the truth of the  
16 matter asserted.

17 THE COURT: Show that Exhibit 15 is  
18 received.

19 MR. MORGAN: Have we gotten in exhibits --  
20 Your Honor, I move for the admission of Exhibit  
21 53, which is the Defendant Gail McCann Beatty's  
22 Responses to Plaintiff's First Request for  
23 Production of Documents.

24 THE COURT: Any objection?

25 MR. HANER: No objection.

1 THE COURT: Received.

2 MR. MORGAN: Your Honor, I'd move for the  
3 admission of Exhibit 54.

4 THE COURT: 54 is in.

5 MR. MORGAN: Okay. I'm sorry. And I think  
6 Mr. Smith is here. I was just going to do some  
7 of this work here.

8 I'll go ahead and move for the admission of  
9 Exhibit 55, which is a February 5th, 2024 letter  
10 from the Board of Equalization to the Jackson  
11 County -- to Jackson County. Or I guess it's a  
12 letter. It's a public record from the Board of  
13 Equalization, Exhibit 55.

14 MR. HANER: And, Your Honor, I'd object to  
15 that. There's no foundation laid for this  
16 letter. We don't have a witness testifying about  
17 it. It's hearsay. There's many reasons why this  
18 shouldn't be admitted into evidence. And if they  
19 can lay a foundation, have a live witness, we can  
20 discuss it later. But right now it's clearly  
21 hearsay document. No foundation is laid for it.  
22 We don't have any testimony about who wrote it,  
23 what is contained in it. So I'd object.

24 THE COURT: There is no foundation.

25 MR. MORGAN: I agree with that. I was just

1 trying to make things easier.

2 THE COURT: I understand.

3 MR. MORGAN: But if they're going to take  
4 that position, that's fine. We'll take that up  
5 later. Sorry. A little housekeeping there.

6 THE COURT: I've just been told that the  
7 presiding judge needs to talk to me about an  
8 issue with the building. So I'm going to take a  
9 quick recess.

10 (Proceedings go off the record.)

11 (Proceedings returned to open court.)

12 THE COURT: Going on the record in  
13 2316-CV33643. I was just on the phone with Judge  
14 Otto. And there is no water coming to the  
15 building. And, in fact, the only water that is  
16 in the building is there's some sort of tank. So  
17 everyone who has been here today flushing the  
18 toilet and everything has taken from this  
19 reserve.

20 They are closing the courthouse today  
21 because it's unsafe to have people in a building  
22 with no water. So I can throw out a couple of  
23 options. And we don't know when it's going to be  
24 fixed. Talking to Judge Otto, she said, well,  
25 they said maybe 11:30, maybe 2:00. She said the

1 courthouse is closed until further notice. Okay?

2 So I don't want to make everybody come back  
3 this afternoon in the hopes that it's fixed when  
4 we don't even know what the problem is. I could  
5 have everybody come to Clay County and we could  
6 try to do it there. But your TVs and stuff are  
7 set up here. So I'm throwing it out there.

8 MR. MORGAN: The alternative is?

9 THE COURT: Come back on the 8th.

10 MR. MORGAN: We'll go to Clay County.

11 MR. REED: I have got several lay witnesses,  
12 citizen taxpayers who I think they have trouble  
13 getting downtown, to here. So I'm not sure I can  
14 ask them to go to Clay.

15 MR. MORGAN: If we can't get them to come  
16 up, we could ask them to come back on the 8th.

17 THE COURT: Wonderful court reporter just  
18 said we could always set up a WebEx to have them  
19 testify. If you are comfortable. I am not a  
20 huge -- I love WebEx but not for testimony. But  
21 if that's something that everyone agrees to, I'm  
22 more than happy to do that considering this  
23 unusual circumstance. I haven't heard from  
24 Jackson County if you want to come to Clay  
25 County.

1 MR. TAYLOR: I think we're open to that. But  
2 the WebEx thing, I don't know.

3 MR. HANER: We'd like the witnesses live as  
4 we'll have documents for them -- and WebEx and  
5 documents.

6 THE COURT: I understand. I can tell you,  
7 in my courtroom --

8 MR. MORGAN: -- we can cross that bridge.

9 THE COURT: We can do what we can in Clay  
10 County. I can tell you in my courtroom -- my  
11 courtroom is Division 6. So you can come to Clay  
12 County. How about I say -- can everybody be  
13 there at 10:00? That should be enough time.  
14 It's only going to be about 20 minutes to get  
15 there.

16 I -- if you have your laptop, I have TVs in  
17 the courtroom that you can plug in that have a TV  
18 screen for me to look at, for the witness to look  
19 at, and be projected to everyone. Okay? So  
20 everybody is good at 10:00 in Clay County? All  
21 right. Let's do it then. Court will be in  
22 recess.

23 (Court adjourned.)  
24  
25

13

1 THE COURT: On the record in 2316-CV33643.  
2 State of Missouri, et alia, versus Jackson  
3 County, et alia. Thank you so much for being  
4 amenable to coming up here to Clay County. Are  
5 the parties ready to get started?

6 MR. TAYLOR: Yes, Your Honor.

7 THE COURT: All right. If I could have  
8 formal entries of appearances.

9 MR. MORGAN: Yes, Your Honor. Jeremiah  
10 Morgan, Missouri Attorney General's Office on  
11 behalf of -- I'm joined also by Steven Reed as  
12 well as the Travis Woods and Jason Lewis, who are  
13 here as attorneys as well. And our client for  
14 the State Tax Commission, Greg Allsberry.

15 MR. HANER: And, Your Honor, Josh Haner,  
16 Joyce Johnson, and Ryan Taylor on behalf of all  
17 County defendants.

18 THE COURT: Thank you. Ready to call your  
19 first witness?

20 MR. MORGAN: We are. I did want to move for  
21 the admission of Exhibit 19, which is the  
22 judgment of Judge Spencer. Appointed to the  
23 Jackson County case. He made findings of fact  
24 and conclusions of law judgment. It is -- you  
25 can take judicial notice of it. But we want

14

1 to -- I'd like to officially move for the  
2 admission.

3 MR. HANER: Your Honor, I would object to it  
4 being entered into evidence for its findings of  
5 fact and conclusions of law. This is not a  
6 collateral estoppel issue. That's a completely  
7 separate case matter. Different, different  
8 plaintiffs, different claims. So I don't believe  
9 it should be admitted as substantive evidence in  
10 this matter.

11 THE COURT: Show it being admitted over your  
12 objection.

13 MR. MORGAN: Thank you, Your Honor.

14 MR. WOODS: Plaintiffs call Sean Smith as  
15 their next witness.

16 SEAN SMITH

17 called as a witness herein, having been first duly  
18 sworn by the Court, was examined and testified as  
19 follows upon,

20 MR. WOODS: May we proceed now, Your Honor?

21 THE COURT: You may.

22 DIRECT EXAMINATION

23 BY MR. WOODS:

24 Q. State your name for the record.

25 A. My name is a Sean Smith. S-E-A-N.

15

1 S-M-I-T-H.

2 Q. And what is your connection to Jackson  
3 County?

4 A. I am a Jackson County legislator. I serve  
5 in the Sixth District. I was elected in November of  
6 2022(sic) and was sworn in January 1, 2022.

7 Q. Have you heard of any problems with the  
8 Jackson County 2023 real property assessment?

9 A. Yes.

10 MR. HANER: And I'll object. Calls for  
11 hearsay.

12 THE COURT: Overruled. Let's not get into  
13 the details of it. But he's heard issues.  
14 That's fine.

15 BY MR. WOODS:

16 Q. So in terms of court filings, are you aware  
17 of what a caption is?

18 A. Am I aware of?

19 Q. Are you aware of what a caption is?

20 A. A caption?

21 Q. So this is the part of a filing where  
22 plaintiffs, the plaintiffs are stated, the defendants  
23 are stated. There's the case name and case number.

24 A. I have seen those parts of the filing in  
25 this case. Yeah. I didn't know it was called a

16

1 caption.

2 Q. So as far as you know, are you yourself

3 named in the caption of that, of the --

4 A. -- yeah. My understanding is that the

5 Jackson County Legislature is listed as a defendant

6 and that included me.

7 Q. Are you, yourself, named by name in the

8 caption of the case?

9 A. I believe so. I'm not -- can't say I'm

10 certain. I scanned by it and --

11 Q. -- okay. Do you think that Jackson County

12 attorneys' statements and defenses in this case are

13 accurate?

14 A. I don't know what those statements are.

15 Q. Are you aware of any of their arguments in

16 this case?

17 A. Not really. I mean, you know, I'd get

18 updates periodically, say from Mr. Covinsky, the

19 County Counselor, on generally the fact that the case

20 was proceeding. But that was about it.

21 Q. Do you think that Jackson County has

22 violated the law in connection with the 2023

23 assessment?

24 A. Yes.

25 Q. So when did you begin to hear about problems

1 in connection with the 2023 assessment?

2 A. In the spring of 2023. I think my first

3 hint was that Gail McCann Beatty, our assessor, was in

4 front of us. She was talking about the implementation

5 and preparedness for the 2023 assessment, the

6 implementation that is of Tyler Technologies. She

7 made some statements that, for many people, might not

8 have sounded all that concerning.

9 But for me, my job has been for 25 years in

10 software implementation and helping clients with big

11 software projects. So when she said things like: We

12 bit off more than we can chew. We were still

13 frantically reviewing values. That was at our

14 May 15th meeting. Those things concerned me. And I

15 started to try to dig in and learn more about how the

16 process was working.

17 Q. So did any other, any other types of

18 individuals bring problems to your attention?

19 A. Many. Predominately taxpayers. There's

20 social media outlets that people would post questions,

21 concerns. People would contact me via phone, via

22 email as a legislator. And I did my best to help in

23 individual circumstances. I would say across social

24 media, email, phones, it's in the thousands of people

25 that I had some level of connection with. Most of

1 those numbers through social media.

2 Q. Do you have an approximation of how many

3 taxpayers brought issues to your attention about the

4 2023 assessment?

5 A. Because it's spread out across so many

6 different channels by which they communicated, I

7 couldn't even really hazard a guess. Like I said,

8 certainly thousands that I communicated with that had

9 concerns. A lot of that through social media where

10 it's large groups of people that you're communicating

11 with simultaneously.

12 Q. And so what would be time frame that you

13 were hearing -- that you're hearing about these

14 concerns from taxpayers?

15 A. From taxpayers, as property tax notices

16 started to arrive with people, they called to express

17 concern at large increases or communicated concerns

18 about large increases. And then as the appeal opened

19 up -- I believe it was in June -- there was problems

20 with the phone lines. People couldn't get through to

21 make an appeal. There was problems with the website

22 where people couldn't file an online appeal.

23 So those kinds of concerns. People started

24 to communicate early in the process of just the

25 ability to get their appeals started.

1 Q. As far as you know, are these -- are any of

2 those problems still ongoing?

3 A. We, from time to time, have phone capacity

4 issues. But, at this point -- as I later learned from

5 the assessor -- Tyler was contracted to provide some

6 phone services for us. Kind of like a call center.

7 It was above and beyond their capacity. Because it

8 had been anticipated there would be a large volume of

9 calls.

10 And, you know, we had instances where people

11 were on hold for hours and then they would be told

12 they were next and then the phone would disconnect.

13 Those kinds of things. That level of issue -- because

14 a lot of the appeals had been resolved, to some

15 extent, at this point, I haven't heard about those at

16 this stage.

17 I have heard other technical challenges.

18 People receiving email notice about a hearing that

19 they're supposed to attend. Only they received the

20 notice two weeks after the hearing date. So

21 there's -- continue to be challenges in the overall

22 process, for sure. Even now.

23 But those first couple that I mentioned

24 about people not being able to file their appeals,

25 those were back in the summer of '23.

1 Q. So when you have thousands of property  
2 owners bringing concerns to your attention about a  
3 significant county matter like the assessment process,  
4 is that significant to you? Like this --

5 A. -- extremely. So, you know, I was elected  
6 to serve people. And when I hear people having  
7 concerns with their ability to do something as basic  
8 as get through or they're concerned about an  
9 assessment that seemed to show such a high value on  
10 their property that they felt like it was inaccurate;  
11 that combined with the concerning things that I had  
12 heard from the assessor about the status of kind of  
13 the implementation of the project, it all melded in my  
14 mind to say we have a problem.

15 And I started to try to do things to learn  
16 more, as well as to try to help my colleagues  
17 understand and take action.

18 Q. So in terms of taking action, do those  
19 concerns that are brought to your attention inform the  
20 sort of actions you're going to take as a legislator?

21 A. Yeah. Absolutely. And so, I mean, one of  
22 the most obvious ones, we passed four separate  
23 resolutions. The first one was 21324, which was  
24 asking the county executive to utilize his authority  
25 that exists in the county charter to correct errors in

1 the assessment. You know, we felt like -- and that  
2 was, I believe, a unanimous vote, if I recall  
3 correctly, back in -- I think that was June of '23.

4 MR. WOODS: Your Honor, may I approach the  
5 witness?

6 THE COURT: Yes, you may.

7 BY MR. WOODS:

8 Q. So we have certified copies of the  
9 resolutions entered in evidence. And do you recognize  
10 this resolution?

11 MR. HANER: Your Honor, do you know what  
12 exhibit we're talking about?

13 MR. WOODS: This is Exhibit 46A.

14 A. Yes, that's -- this is Resolution 21324. It  
15 was passed July 10th of 2023.

16 Q. And you can keep that iPad with you. So  
17 what was the purpose of this resolution?

18 A. The intent and purpose was to say to the  
19 county executive we, as a legislative team, have seen  
20 enough problems with this assessment cycle that action  
21 needs to be taken that is above and beyond just  
22 letting the appeals process continue. That we felt  
23 like there was enough errors in the assessed values  
24 that went out that we really needed to see him step in  
25 and use his power to correct errors. Maybe that could

1 have meant a cap. Maybe that could have been a  
2 reversal and trying to work another year or two.

3 It, it left it up to him what action he  
4 would take. But we were saying to him, in this  
5 resolution, that we -- you know, we felt like  
6 something needed to be done. And that we saw it was  
7 in his authority the opportunity to do that. Whereas  
8 it didn't seem to exist in our authority.

9 I remember this resolution because our  
10 county counselor actually argued with me and said it  
11 would be illegal for us to pass this on the dais. And  
12 I asked him what would be illegal. This is a  
13 statement of our collective opinions.

14 MR. HANER: And, Your Honor, I'm going to  
15 object to what is going into the attorney/client  
16 privilege.

17 A. This was on the dais, at a public meeting.

18 THE COURT: Hold on. Hold on. Sounds like  
19 attorney/client privilege to me.

20 BY MR. WOODS:

21 Q. Was this a public hearing?

22 A. Yes.

23 THE COURT: This was said during a public  
24 hearing?

25 THE WITNESS: Yes. This was during a

1 legislative meeting.

2 MR. HANER: All right. I'll withdraw my  
3 objection.

4 THE COURT: Okay. You may proceed.

5 BY MR. WOODS:

6 Q. Okay. So did you vote for this resolution?

7 A. I did. I voted in favor.

8 Q. Do you know what the composition of this  
9 vote was? You can turn to page two of the  
10 resolution -- or page three of the resolution, if you  
11 don't remember.

12 A. Seven said "yes." One was absent. And one  
13 abstained. I believe the "abstain" was Charlie  
14 Franklin. Charlie indicated that, as a property owner  
15 in Jackson County, he felt like there was a potential  
16 conflict of interest.

17 Q. And so informing your vote what sort of  
18 concerns were you relying on in voting "yes" for this  
19 resolution?

20 A. Yeah. By this point, we had seen examples  
21 where -- given a neighborhood that has largely  
22 identical houses had very vast swings in values that  
23 the assessment department had established. I had a  
24 constituent bring a neighborhood like that to my  
25 attention. I thought, okay, that's interesting.

1 Looks problematic.

2 But out of all the neighborhoods I thought,

3 maybe, that's just one that somebody happened to

4 notice and it's just a fluke. I decided to, on my

5 own, to say, okay, this portion of my neighborhood

6 where all the homes are largely identical, I wonder

7 what they look like.

8 So I sent somebody out. Had them specify

9 all the values. And we just put them in a

10 spreadsheet. And the average was, let's say, 300.

11 But the variance was as much as 40 percent higher than

12 the average and 40 percent lower than the average. So

13 there was an 80 percent swing on homes that were

14 largely identical.

15 So I brought that to the attention of the

16 assessment department and Tyler Technologies. We

17 actually had a phone call where they kind of went

18 through how their CMA system, worked with me, just as

19 a kind of one-off. And it helped to inform my opinion

20 that we had not hit the mark on this implementation

21 for accuracy.

22 Q. And so what was the -- it states here, under

23 the first paragraph, that starts with "Whereas." That

24 the Legislature recommends setting aside the current

25 valuations calculated by the new software/process and

25

1 like their values were too high. And then, with those

2 issues, probably even more than that, that just gave

3 up. And then a similar number that were too low.

4 We're literally, at that point, talking

5 about over a third of the properties in the county

6 where, potentially, they were drastically off and just

7 didn't pass the smell test. And it seemed appropriate

8 to say to the county executive, please look at this

9 and use your power to fix it.

10 Q. If you look at paragraph two. Starting in

11 the second sentence with the word "request." Request

12 the County Executive to use his authority to establish

13 an RFP for an unbiased third party review of all

14 parcels.

15 As far as you know, did the county executive

16 take any action similar to this?

17 A. As far as I know, he did not.

18 Q. And, in connections with the problems that

19 you were concerned about in the 2023 assessment, did

20 you ever request information and data from county

21 officials to explain some of those issues?

22 A. Yeah. Frequently. So I'll go back to the

23 phones as an example. Right? We knew that there was

24 a lot of people getting hung up on because we were

25 hearing about it from our constituents. I have run

27

1 temporarily utilize the flat increase of 15 percent of

2 the 2019 tax assessment rates.

3 So were you aware that this was the remedy

4 that you were recommending by voting for this

5 resolution?

6 A. Yes.

7 Q. Why did you think that it was appropriate to

8 set aside the current valuations from the 2023

9 assessment?

10 A. Just the large number of errors that were

11 coming into, not just my attention, but most of us, as

12 the legislators were hearing, to varying degree of

13 people that had concerns. And when I say "concerns,"

14 I mean just things that didn't pass what I'll call the

15 smell test.

16 So it's fine that the CMA system calculated

17 a value. And yet no reasonable person could observe

18 that property and say that that was an accurate value.

19 We had 54,000 appeals eventually. And given that I

20 have seen swings that were both high and low, people

21 who are under assessed weren't going to appeal.

22 So that suggests that if we have 54,000

23 people who, through the struggling process of not

24 being able to get through on the phone, not being able

25 to use the website, at least 54,000 people who felt

26

1 call center implementations. You get data that says

2 how many dropped calls did you have? We were asking

3 for data like that.

4 We were asking for data about how many

5 appeals had taken place and for those who came in and

6 came to a resolution, how many resolutions resulted in

7 a decrease and by how much. We asked for data about

8 which personnel from the assessment department or

9 Tyler were making those adjustments.

10 And, in various ways, we were never provided

11 any of that data. We were, in a lot of cases, told it

12 didn't exist.

13 Q. Who did you request this data from?

14 A. From the county administration, which would

15 be Caleb Clifford and Troy Schulte. On the rare

16 occasion when he would be present in a legislative

17 meeting, Frank White. For the most part, during the

18 summer, he wasn't there. Requested it from Gail

19 McCann Beatty when she was present.

20 So they frequently, over the summer, when we

21 were seeing these challenges, they would frequently be

22 in the legislative meetings. These are open public

23 meetings where we were asking for information.

24 There's probably also some emails that went back and

25 forth that requested things.

28

1 But the legislative meetings, when it's open  
2 public forum seems like the ones that are, to me, the  
3 most, like, direct. Like, we're asking for this as a  
4 legislative body. And then we were told we can't have  
5 it or that it doesn't exist.

6 Q. Do you know if that is accurate that that  
7 information didn't exist?

8 A. I don't. I did my best to poke around a  
9 little bit. I will say that, eventually, going back  
10 just a couple of months ago, a member of the BOE  
11 staff -- so separate from the assessment department --  
12 eventually was able to give me information about what  
13 the home values were, where people had appealed, and  
14 what their resolved value was or adjusted value after  
15 the appeal. So we had asked for that for months. Not  
16 been provided it.

17 What I really needed was to see where they  
18 were started and where they ended. Fortunately, I was  
19 able to merge a dataset that I had that showed where  
20 they all started. On my own, I was able to merge that  
21 with where they ended up after the appeals.

22 Q. But it took months to get that data?

23 A. Yeah.

24 Q. Area you aware of another resolution passed  
25 by the County, Resolution No. 21336?

1 A. 21336 doesn't ring a bell. But if you have  
2 something that will remind me what it was?

3 Q. Yes. If you turn to Exhibit 46B. So this  
4 was a resolution expressing the intent of the  
5 legislature to request that the county executive issue  
6 a request for proposals or, in contrast, to help  
7 constituents find a fair market value? The code is  
8 1111.

9 A. That's not very secure.

10 Q. It's Exhibit 46B.

11 A. I'm not sure what I'm doing as far as  
12 navigating here.

13 Q. Have you turn to the final page of this  
14 resolution. So scroll down to the second page.

15 A. Yep.

16 Q. What does it say at the: Be it resolved?  
17 What does that sentence say?

18 A. Be it resolved by the County Legislature of  
19 Jackson County, Missouri, that the Legislature does  
20 hereby express its intent that the County set aside  
21 the current valuations and allow the continuance of  
22 appeals regarding assessment.

23 Q. And did you vote for this resolution as  
24 well?

25 A. I believe I did. Although it says that

1 there's one absent and I honestly don't remember. I'd  
2 have to check my calendar to see if I was present that  
3 day.

4 Q. Let's turn to another resolution. This is  
5 Resolution No. 21358. This is Exhibit 46C.

6 A. Got it. I am capable of learning.

7 Q. And do you -- are you familiar with this  
8 resolution?

9 A. I am.

10 Q. And what is the subject matter of this  
11 resolution?

12 A. This had to do, I believe, with holding  
13 future payments to Tyler Technologies. We had been,  
14 you know, concerned whether they delivered and  
15 performed in accordance with their contract. So we  
16 asked the county administration in this resolution to  
17 not continue to actually disperse cash to them, as  
18 they issued invoices to us.

19 At the time, I believe that there was  
20 6 million out of \$17.9 million contract outstanding is  
21 what our County Administrator Troy Schulte told us.

22 Q. Did you vote for this resolution?

23 A. I did.

24 Q. Do you know what the composition of this  
25 vote was?

1 A. It was unanimous, I believe.

2 Q. And if you scroll down, past the text of the  
3 resolution, it does show the vote. It says nine  
4 "Yeas."

5 A. That's correct.

6 Q. And so the third paragraph under "Introduced  
7 By." It says: Whereas, there has been a lack of data  
8 displaying Tyler Technologies' effectiveness and  
9 measurable success.

10 So was this an example of the data that you  
11 were asking for and not receiving?

12 A. Correct. So if a call center can't give you  
13 data about how many people hung up, that's not doing a  
14 very effective job as a call center.

15 Q. And the paragraph above that: Whereas, the  
16 assessment process has generated a substantial amount  
17 of appeals due to the computerized mass appraisal  
18 system used by Tyler Technologies.

19 Can you speak to the concerns you had  
20 underlying this?

21 A. Absolutely. So when Tyler walked through  
22 with me kind of how their software worked, it's very  
23 similar to software that I have worked with for over a  
24 decade. The ideal modeling. And when I say it's  
25 similar, what it's doing is taking a bunch of



1 attributes, a bunch of information about a thing. And  
2 then predicting something.

3 The example that I can give you is Mattel  
4 was one of my customers. We could forecast, globally,  
5 how many Barbies they would sell to within  
6 one percent. The analogy that I used is when I saw  
7 how Tyler's software was working, that while I can say  
8 that, in aggregate, forecasts and predictions based  
9 upon these kind of attributes can be relatively  
10 accurate.

11 When I get more detailed, the accuracy  
12 starts to not be as precise. So the Barbie example, I  
13 can tell you globally for the year how many Barbies  
14 are going to sell within a fairly close approximation.  
15 But if you ask me how many Barbies are going to sell  
16 on December 27th at Target in Lee's Summit, when I  
17 start to say I'm forecasting that, I'm going to be --  
18 on a much more precise level of thing that I am trying  
19 to the forecast, the aggregate math and forecasting  
20 capabilities just tend to be less accurate.

21 That's why we have so many checks and  
22 balances we have in statute to make sure, as we use  
23 the CAMA system, that there's things like inspections  
24 and comparable sales used to kind of validate that the  
25 CAMA system was accurate.

1 Q. So you had doubts about whether the -- those  
2 micro aspects of the data would show that the  
3 assessment process could be completed?

4 A. Yeah. And for any given home, the CAMA  
5 system may or may not actually get the value right on  
6 that particular home. And that those safeguards  
7 should be in place to make sure that, you know, if the  
8 CAMA missed the mark, as any predictive software, any  
9 modeling software is going to become, miss the mark  
10 once in a while. And that's why you kind of have some  
11 human rationale applied to it, to make sure that  
12 you're not totally trusting the mathematics of the  
13 system.

14 Q. And so is that another type of data that you  
15 were not getting to address your concerns?

16 A. So the data that we weren't getting, for  
17 example, would have been, okay, people have come in  
18 and they've settled. How much variance was there?  
19 Was their home estimated at 650 and turned out it was  
20 really only worth a hundred? That's a demonstration  
21 that something really went wrong.

22 As opposed to we guessed 650 in the CAMA  
23 system and it went down to 600. Okay. We're in the  
24 right ballpark. Right? So we wanted that data. And  
25 we were really concerned with the appeal process,

1 including those informal reviews.

2 And we wanted to know if there was a degree  
3 of evenness amongst the people who were trained and  
4 conducting those informal reviews with the taxpayers.  
5 And, unfortunately, we were never able to get that  
6 data on a timely basis.

7 Q. So the -- what you were requesting in this  
8 resolution for future financial disbursements to be  
9 withheld for Tyler Technologies, do you know if that  
10 request was granted?

11 A. So that request was ignored, at least,  
12 eventually. So we checked in early this year with  
13 county administration. Asked how much was still  
14 outstanding and the number was much smaller than the  
15 six million that was outstanding when we first passed  
16 this resolution. So the administration ignored this  
17 resolution.

18 Q. And continued payments to Tyler  
19 Technologies?

20 A. That's my understanding.

21 Q. I want turn your attention to  
22 Resolution 21360. This is Exhibit 46D. Are you  
23 familiar with this resolution?

24 A. I am.

25 Q. And who introduced this resolution?

1 A. That would be my colleague Manny Abarca.

2 Q. Is this Resolution 21360, 46D?

3 A. I'm sorry. I clicked to the wrong -- 46D?  
4 So this resolution, 21360, was introduced by me.

5 Q. Can you tell me then what this resolution  
6 was about? What you were seeking to resolve?

7 A. So this was, again, seeing if there had been  
8 challenges with the accuracy of the assessed values.  
9 And we were asking the Board of Equalization, similar  
10 to how we requested this of the county executive to  
11 use his authority to correct errors.

12 We were asking the Board of Equalization to  
13 take a broader action and say, okay, there's enough  
14 problems with this particular assessment cycle that we  
15 can't rely on it at all. And we need to set it aside  
16 and do something different.

17 Q. So what action were you requesting at the  
18 Board of Equalization?

19 A. I think the idea was something called an  
20 equalization order is -- meaning they say, okay, we  
21 missed the mark. We know property values have gone  
22 up. So maybe we're just going to apply a cap or do  
23 something else that sets aside the preponderance of  
24 the values if there's a belief that there was too much  
25 inaccuracy.

1 Q. From your perspective, as a legislator,  
2 would this have been an appropriate application of  
3 statutes?

4 MR. HANER: I'll object. It calls for a  
5 legal conclusion.

6 MR. WOODS: Your Honor, it's asking his  
7 perspective as a legislator.

8 THE COURT: Overruled.

9 A. Yeah. As I read statute and understand the  
10 authority, the Board of Equalization, we -- I believed  
11 and my colleagues believed -- that the Board of  
12 Equalization would be permitted to do this, if they  
13 chose to.

14 BY MR. WOODS:

15 Q. And so if you go down the third "whereas,"  
16 It says: Members of the Legislature have heard  
17 evidence that the available appeal methods of assessed  
18 values were not easily and universally accessible to  
19 all Jackson County taxpayers.

20 Can you expand on that?

21 A. Yeah. Well, I mentioned the phone problems.  
22 So if people can't phone in and they're trying to  
23 create an appeal over the phone -- I mentioned the  
24 online submission problems. There were issues that as  
25 people started to conduct appeals, they would have

1 hearings scheduled.

2 And in one instances which included  
3 thousands of emails to taxpayers, I believe, they got  
4 notice that their hearing was coming up. But it  
5 didn't have a date. It would just have a time. That  
6 actually -- my colleague Mr. Abarca has a specific  
7 example. That specifically happened to him. But it  
8 wasn't just him. This was a mass email.

9 There were challenges with the facility that  
10 we had. The county administration chose to have these  
11 informal reviews take place in a building at 1300  
12 Washington that had been acquired a year or two  
13 before. But it hadn't yet been fully remodeled. It  
14 was not ready for occupation yet, technically.

15 So the staff was working with temporary  
16 tables and chairs. Taxpayers were having to wait for  
17 extremely long periods of time to get in. You know,  
18 they would instruct each other, via social media,  
19 like, take snacks, take food, take lunch, take water,  
20 because you're going to be there for a while.

21 There was one handicapped park space at that  
22 building. So when it comes to actual access to the  
23 appeals system, we just, in our opinion, missed the  
24 mark as far as making appeals universally accessible  
25 and equitable.

1 Q. Was one handicapped parking space  
2 sufficient, based off of the type of populace that was  
3 intended to use it for these hearings?

4 A. No.

5 Q. And were these mostly young people that were  
6 attending these hearings that could stand and wait all  
7 day and ...

8 A. It's certainly all ages. But a  
9 preponderance of folks that were older, for sure.  
10 Partially. So I had done a little bit of data  
11 analysis myself, fairly early on in the assessment  
12 process. So each May 31st, the county assessor is  
13 required to provide a list to the legislature of any  
14 property whose value has increased by more than  
15 50 percent.

16 We got that list and I was able to  
17 cross-reference that with data from voter records to  
18 determine, likely, if the -- same address, same name  
19 on a voter record that had a date of birth. And what  
20 we saw was that a vast preponderance of people -- or I  
21 will restate it this way. If people were over 60 or  
22 65, they were much more likely, much higher  
23 probability that they were going to be on the list of  
24 large increases.

25 Kind of stands to reason. So I don't think

1 it was designed that way. But people who remained in  
2 their homes for a long time, the values go up over  
3 time. And older people would have tended to be in  
4 homes a long time. So, yeah, we saw a  
5 disproportionate number of elderly folks coming to  
6 1300 Washington.

7 Or, in some cases, they were instructed to  
8 attend a hearing via Zoom. Some who wanted a Zoom  
9 call -- because they were physically not able to be at  
10 1300 Washington -- were told they couldn't do Zoom  
11 because the Zoom appointments were all full. So,  
12 yeah, there's numerous issues.

13 Q. And you also mentioned -- it also mentions  
14 in this resolution, the Board of Equalization is the  
15 authority to correct the errors in the assessment  
16 process and has a duty to do so. Is that your  
17 understanding of --

18 A. -- that is.

19 Q. And so, as far as you know, did the Board of  
20 Equalization adopt any of your recommendations from  
21 the resolution?

22 A. They did not.

23 Q. I want to turn now to your final resolution.  
24 This is Resolution 21380. Exhibit 46E. Do you know  
25 who introduced this resolution?

1 A. It was me primarily, with my colleagues  
2 Manny Abarca, and Venessa Huskey, joined me as  
3 sponsors for this resolution.

4 Q. And do you know about this vote? Was this  
5 unanimous? Was it -- where -- was there anyone  
6 opposing it?

7 A. I believe Charlie Franklin was the one "no"  
8 vote. But I'm not a hundred percent. There was one  
9 "no" vote though.

10 Q. And then the rest -- all the rest of the  
11 eight were "yes?"

12 A. Yes.

13 Q. And so what you're requesting here was a  
14 full comprehensive audit by the Missouri State  
15 Auditor; is that correct?

16 A. That's correct.

17 Q. And so when it mentions the problems with  
18 the appeals process and requesting data, that the  
19 administration had been unable to provide. These are  
20 all the same types of issues you were mentioning  
21 before?

22 A. Correct.

23 Q. And you requested that the auditor conduct  
24 an audit, prepare a written report, noting findings,  
25 recommendations, and conclusions. Is that correct?

41

1 A. That's correct.

2 Q. And why did you think that was important?

3 A. Well, I was seeing enough issues and since  
4 we weren't getting data, I thought that the auditor  
5 might be an objective third party to aid and receive  
6 the data. But also be in a position to better analyze  
7 the data. Have the staff, frankly. Our legislative  
8 staff, we have a few folks that work for us that are  
9 legislative auditors. But they're pretty well  
10 consumed with their regular day-to-day duties.

11 So -- and I really believed that if there  
12 was the level of concern that we had, but also noting  
13 that it could be that I'm just a funnel that is  
14 hearing, you know, a small number of people maybe that  
15 have concerns out of the total. That an audit could  
16 really, objectively, say for certain, did this go  
17 properly? Did things work the way they're supposed  
18 to?

19 So it was the independence that, that we  
20 really wanted to have somebody that had the band width  
21 and the scale to dig in and give us feedback, first  
22 off. So that we could see if there was other remedies  
23 that we could pursue to correct the 2023 assessment as  
24 well as to instruct future legislation where we might  
25 clarify how future assessments are supposed to go.

42

1 Q. So the Missouri State Auditor has -- is in  
2 the process of an audit. Do you know if that was in  
3 response to this resolution or do you know?

4 A. It is in response to this resolution that  
5 the Missouri State Auditor is in the process. Yeah.

6 Q. So you support those efforts by the auditor?

7 A. I do.

8 Q. So, overall, how would you describe the 2023  
9 assessment?

10 A. Problematic, for sure. And beyond that, I  
11 guess, truly concerning is that there didn't seem to  
12 be a belief on the part of the assessment department,  
13 the administration, the Board of Equalization who were  
14 in a position to potentially say, okay, this didn't go  
15 right and we should do something to put a pin in this  
16 and work to get it more accurate in the future.

17 You know, nobody who seemed to be in a  
18 position to remedy the situation seemed to be taking  
19 any action is my concern. That they dug their heels  
20 in and said, nope, this is all expected. All will be  
21 expected. That the appeal procedures works.

22 And, therefore, if we had errors that the  
23 appeal process would be adequate to uncover those  
24 errors and allow for corrective action. And I know  
25 for certain -- because I have been contacted by

43

1 constituents -- that they didn't notice that their  
2 values had gone way up and their taxes had gone way up  
3 until after the appeal window had closed.

4 Maybe it was January or February when their  
5 mortgage payments suddenly increased dramatically.  
6 And that was the first time that they noticed.  
7 Whether that was because these weren't sent to the  
8 correct address or to them in the mail. Or whether  
9 that was that they saw something and it didn't look  
10 important and they set it aside. I don't know all the  
11 reasons.

12 But that's continued to happen into 2024  
13 quite frequently, where people didn't appeal because  
14 they didn't know something terrible was happening and  
15 the window was closed.

16 Q. And so you believe that the assessment  
17 department violated the law for the 2023 assessment?

18 MR. HANER: And I'll object. Calls for a  
19 legal conclusion.

20 MR. WOODS: I'm asking about what he  
21 believes.

22 THE COURT: Sustained. Move on.

23 MR. WOODS: All right. Withdraw the  
24 question.  
25

44

1 BY MR. WOODS:  
2 Q. So do you view the assessment department's  
3 position on this matter as in conflict with yours?  
4 A. Yes.  
5 Q. And are you generally aware of the positions  
6 taken in this case by the assessment department and  
7 other defendants?  
8 A. I would say that it doesn't appear that they  
9 believe that things went wrong. Just based on the  
10 fact that they're mounting a defense instead of trying  
11 to solve the problem.  
12 Q. And is that in conflict with your views?  
13 A. Yes.  
14 Q. And so the statements that are made in  
15 support of that defense, did you authorize those type  
16 of statements to be made on your behalf?  
17 MR. HANER: I'll object, Your Honor. I'm  
18 not sure what we're getting into. But it appears  
19 deposition statements of other parties. And so I  
20 don't know how Mr. Smith would be able to speak  
21 on those statements of others that he hasn't  
22 reviewed.  
23 MR. WOODS: Your Honor, he's speaking to  
24 whether he's authorized certain statements be  
25 made on his behalf. He's not speaking to

1 statements other people made. He's speaking to  
2 his own authorization.  
3 THE COURT: How is that relevant?  
4 MR. WOODS: This is relevant to his position  
5 and to matters that the defense may be bringing  
6 up.  
7 THE COURT: Move on.  
8 MR. WOODS: Okay.  
9 BY MR. WOODS:  
10 Q. And do you still consider it important to  
11 fix the problems with the 2023 assessment?  
12 A. Absolutely.  
13 MR. WOODS: Thank you for your time. I need  
14 to confer with my co-counsel. No further  
15 questions. Thank you.  
16 THE COURT: Cross-examination?  
17 MR. HANER: Yes, Your Honor. On the topic  
18 of cross-examination, given the situation and the  
19 written motion, we would defer our  
20 cross-examination to the day when we present our  
21 case in chief.  
22 THE COURT: Okay. Any objection with that  
23 then?  
24 MR. LEWIS: Your Honor, we do have an  
25 objection, Your Honor. I think Mr. Smith has

1 made himself available today. We've done our  
2 direct exam. He's been on our witness list for  
3 quite some time. Defendants have raised these  
4 issues for the last several weeks before Judge  
5 Dandurand and this Court. They articulated their  
6 position in a motion.  
7 And this morning Your Honor said we can take  
8 these issues up on direct and cross. I don't  
9 understand why there has to be delay to call him  
10 and have weeks of additional prep time when all  
11 the statements he's made today, I believe, are  
12 consistent with what he's been deposed about  
13 weeks ago.  
14 MR. HANER: Yes, Your Honor. Like I said,  
15 given this fluid situation and even the concerns  
16 that it appears Plaintiffs were trying to raise,  
17 all I'm requesting is additional time to look  
18 into this matter and look into what  
19 cross-examination will be had or not had. And  
20 that's all we're asking. It's a bench trial.  
21 I had no objection to Mr. Jones being held.  
22 I don't know why Mr. Smith is treated differently  
23 than Mr. Jones. But I think it's a very fair and  
24 reasonable reason position for us, given the  
25 fluid motion of the circumstances.

1 MR. LEWIS: Your Honor, we don't understand  
2 what is fluid about the situation. Again, these  
3 issues are --  
4 THE COURT: -- we had a motion that was  
5 filed at 2:00 in the morning last night. I think  
6 that is pretty fluid.  
7 MR. LEWIS: And the content in that motion  
8 has been addressed by Judge Dandurand.  
9 THE COURT: And you have filed a response to  
10 it. So I don't know. All I know is the  
11 substance of what was filed. And you haven't had  
12 the opportunity. Do want to go forward and do  
13 you want to argue it now? Have the witness get  
14 off the stand and go forward with it? Or do you  
15 want time to be able to fully respond to it?  
16 MR. LEWIS: We're happy to present oral  
17 argument on this now. If Your Honor needs  
18 additional time to review more, then I think Your  
19 Honor can take it under consideration. But we  
20 are ready to address these issues today with the  
21 Court.  
22 MR. HANER: Your Honor, I think that kind of  
23 puts us in the same position that we're in now.  
24 So if they want to fully take that up, recess,  
25 have it argued with Your Honor. And then

1 reapproach where we're at after Your Honor makes  
2 rulings. That's all I am asking for.

3 THE COURT: Do you want to go ahead and  
4 cross-examine him on the issues that are not  
5 contained in your motion?

6 MR. HANER: And, Your Honor -- one second.  
7 Yeah. And, Your Honor, I guess if it's cross or  
8 if it's calling him in our own case, we can just  
9 call him in our own case and not do a  
10 cross-examination. Like I said, the fluid nature  
11 of the circumstances. I don't see a rush in  
12 this.

13 And, from our perspective, we want to check  
14 all the boxes and making sure we're fully able to  
15 present what we want to present in the manner we  
16 are and that we're doing it in a proper way.  
17 That's why we're just asking for more time to  
18 review this.

19 THE COURT: Okay. If you don't want to  
20 cross-examine him, you can call him in your case  
21 in chief. So, sir, you can step down at this  
22 time.

23 MR. HANER: And, Your Honor, so would he  
24 still be under oath, kind of like Mr. Jones was  
25 yesterday up until the time we call him?

1 THE COURT: He's not been excused is what  
2 you're saying.

3 MR. HANER: Yes. Thank you, Your Honor.

4 THE COURT: You may step down at this time.  
5 Thank you.

6 THE WITNESS: Judge, can you clarify what  
7 that meant that I'm under oath?

8 THE COURT: You are not to be speaking to  
9 people about this case. You're still a witness  
10 in this case. So don't talk about what you  
11 testified to.

12 THE WITNESS: Got it.

13 MR. HANER: And I'm sure it's understood,  
14 but I just want to make sure that also includes  
15 agents of the Attorney General's Office as well;  
16 correct?

17 THE COURT: Yes.

18 MR. LEWIS: Your Honor, in that case, I  
19 think Mr. Smith is being excluded right now. I  
20 think we will file a written response and we're  
21 happy to take this up today. But in light of  
22 what I think Your Honor's ruling is, we'll file a  
23 written response and we'll take this up with the  
24 Court.

25 THE COURT: And we'll have that hearing on

1 July 8th then. Are you ready with another  
2 witness?

3 MR. WOODS: Yes, Judge. We're going to be  
4 calling our next witness. Your Honor, we didn't  
5 anticipate the defendants not doing  
6 cross-examination, due to them getting the  
7 opportunity to do so earlier.

8 THE COURT: Pardon?

9 MR. WOODS: Due to them being given the  
10 opportunity to do so, we didn't anticipate them  
11 not doing that.

12 THE COURT: Okay. Do you need to have the  
13 T.V. up for this one? This witness for the  
14 exhibits.

15 MR. MORGAN: I do. I have two exhibits.

16 THE COURT: So do you want it?

17 MR. MORGAN: Yes. But not -- you know, we  
18 don't want to show them yet. That would be  
19 great. Plaintiffs call Zach Walker as its next  
20 witness.

21 ZACH WALKER

22 called as a witness herein, having been first duly  
23 sworn by the Court, was examined and testified as  
24 follows upon,

25 DIRECT EXAMINATION

1 BY MR. MORGAN:

2 Q. Good morning, Mr. Walker. Would you please  
3 state your name for the record?

4 A. Yes. My name is Zach Walker.

5 Q. And where do you work? What is your  
6 employment?

7 A. I work for the City of Independence,  
8 Missouri as the city manager.

9 Q. How long have you been working in that  
10 capacity?

11 A. Since October of 2016.

12 Q. Okay. And as the city manager, what are  
13 your responsibilities?

14 A. Independence operates in a charter form of  
15 government. Has an elected mayor and six members of  
16 the council. Under the city charter, the city manager  
17 is hired by the mayor and city council to perform all  
18 the day-to-day administrative tasks for the city.  
19 Things like that managing personnel, ensuring basic  
20 services are delivered consistent with the council's  
21 vision and managing the City's finances.

22 Q. Okay. Yeah. That was going to be one of my  
23 questions. Do you manage the budget and the finances  
24 and all that?

25 A. Yes, sir.

1 Q. Okay. Does that entail, you know, working  
2 with assessments and taxes and so forth?  
3 A. Yes. That's a portion of the revenue that  
4 supports the city's budget.  
5 Q. Very good. And in that capacity, did you  
6 work with or have you worked with the Jackson County  
7 Assessor's Office, Jackson County in that process?  
8 A. Yes, sir.  
9 Q. What does that look like? How have you done  
10 that?  
11 A. The process is performed every two years.  
12 We rely upon the county to provide us with the tax  
13 assessment valuation so that we can set our levy  
14 consistent with the state statute.  
15 Q. So you're -- the work that you do is  
16 dependent upon the work that they're doing, the  
17 information that they're going to give you?  
18 A. Yes, sir.  
19 Q. And to the extent -- well, I'll get to that  
20 with somebody else in just a moment. Have you worked  
21 with Tyler Technologies at all?  
22 A. I am -- not directly. No, sir.  
23 Q. Okay. Were you in your position, I believe,  
24 in 2019 with the Jackson County assessment that  
25 happened in 2019?

1 MR. HANER: And, Your Honor, I'll object to  
2 relevance. I don't know what 2019 assessment  
3 relates to 2023, four years apart, two different  
4 cycles. The whole 2021 cycle happened in  
5 between.  
6 MR. MORGAN: I'm going to do just a little  
7 bit of background. Background in terms of his  
8 understanding, notice also about what was coming.  
9 MR. HANER: And nothing further.  
10 THE COURT: You can go ahead. But let's  
11 keep it very brief.  
12 MR. MORGAN: Yeah. Of course.  
13 BY MR. MORGAN:  
14 Q. Did you have, did you have a role or  
15 participate in that -- not participate -- experience  
16 the 2019 assessment?  
17 A. I was the city manager at that time, yes.  
18 Q. And, just briefly, describe what were the,  
19 what were the issues, challenges that came in that  
20 2019 assessment?  
21 MR. HANER: And, Your Honor, I'll object  
22 again. 2019 reassessment is not related to the  
23 2023 reassessment.  
24 MR. MORGAN: Same response. I mean, this is  
25 just background and notice to Jackson County of

1 the problems, issues that they had and what was  
2 coming.  
3 THE COURT: Move on.  
4 BY MR. MORGAN:  
5 Q. Okay. I'm going to show you, Mr. Walker,  
6 what I've previously marked as Exhibit 14. Do you  
7 recognize that?  
8 A. Yes.  
9 Q. Okay. And what is it?  
10 A. This is an email sent by me to the then  
11 mayor and members of the city council providing an  
12 update to them on the assessment process and also  
13 relaying some communications about what we do as city  
14 managers, what we're told may be coming in the 2023  
15 process.  
16 Q. Okay. And that was actually going to be my  
17 question. Does this email relate to your -- relate to  
18 the 2023 assessment?  
19 A. Yes.  
20 MR. MORGAN: Okay. And the -- Your Honor, I  
21 move for the admission of Exhibit 14.  
22 MR. HANER: And, Your Honor, I object to the  
23 hearsay contained within this exhibit.  
24 MR. MORGAN: It's not hearsay, Your Honor.  
25 It's not being asserted for the truth of the

1 matter in it. It's being asserted for notice to  
2 our client, to the Independence City Manager in  
3 Independence and notice of -- to Jackson County  
4 as well.  
5 THE COURT: It will be received. But it's  
6 not offered for the truth of the matter.  
7 MR. MORGAN: Very good. Okay. Let's go  
8 ahead and display that.  
9 BY MR. MORGAN:  
10 Q. And when you received this email or, say  
11 when you, when you had this communication that this  
12 email reflects, were you surprised, Mr. Walker?  
13 A. Yes.  
14 Q. And why were you surprised?  
15 A. The information that we received as city  
16 managers indicated that not only were we going to  
17 experience some price -- assessed valuation increases  
18 in the 2019 cycle but four years out, even the '23 was  
19 going to continue to see what I would subjectively  
20 call significant price increases of 50 to a hundred  
21 percent.  
22 Q. And this was information communicated to you  
23 from Jackson County's Assessment Department?  
24 A. This actually came from call that the county  
25 administrator had with several of the city managers in

1 Jackson County.  
2 Q. Yeah. But from Jackson County's County  
3 Administrator?  
4 A. Yes, sir.  
5 Q. Okay. And what's the date of this, of this  
6 email or these communications?  
7 A. It's in September of 2020.  
8 Q. Okay. So years -- from your understanding,  
9 years before the 2023 assessment, it was clear to you  
10 that Jackson County knew that assessed values were  
11 going to go up significantly?  
12 A. Yes.  
13 Q. Okay. And why do you think that was  
14 important for you to know at that point?  
15 A. The information that we were provided was  
16 asked to be shared with our governing bodies, in this  
17 case the Independence City Council, so that they could  
18 prepare themselves for what was probably going to be  
19 some dissatisfied constituents, people who were going  
20 to be experiencing these increases.  
21 Q. And part of the reason part -- if you don't  
22 mind, Your Honor, I'm going to circle back on the 2019  
23 assessment. Part of the reason why it was important  
24 to ask you those questions -- and I should have been a  
25 little more clear about that. What kind of challenges

1 did that 2019 assessment process cause you as the city  
2 manager?  
3 MR. HANER: I'll object again, Your Honor.  
4 The 2019 reassessment is not relevant to 2023  
5 reassessment. It was four years later. There's  
6 a whole other reassessment cycle.  
7 MR. MORGAN: So it relates to him being  
8 prepared for the 2023. He knows the challenges  
9 that were faced there and he needs to be prepared  
10 in terms of his processes that he follows.  
11 THE COURT: Okay. How does that relate to  
12 whether Jackson County has or has not violated  
13 the law and whether I need to grant an  
14 injunction?  
15 MR. MORGAN: Yeah. It relates in this way,  
16 they knew the challenges this placed on not only  
17 citizens but also on all of these taxing  
18 authorities. They knew that well in advance.  
19 They knew it because they had experienced it.  
20 They had done it in 2019. And now they're back  
21 in 2023. They've already communicated well in  
22 advance that this is going to happen. So it's a  
23 continuing notice and intent on the part of  
24 Jackson County.  
25 THE COURT: You have the email in evidence.

1 You can move on.  
2 BY MR. MORGAN:  
3 Q. Okay. All right. So this -- so let's go to  
4 2023 then. When the assessments began, what  
5 challenges did that place on you as an administrator  
6 for the City of Independence?  
7 A. The challenges really came in the fall,  
8 closer -- so by October 1 of each assessment year,  
9 municipalities have to adopt and set their levy and  
10 communicate what that levy rate was going to be back  
11 to the county so they can start to prepare to send out  
12 the tax assessments. At this time, there was still  
13 appeals pending before the County's Board of  
14 Equalization. And not knowing what that total  
15 assessment amount was going to be made us set a levy  
16 rate that may or may not accurately reflect the true  
17 cost for our community.  
18 Q. What is does that -- and how does that  
19 effect your community, things you have to do?  
20 A. If, if we don't have the levy set at an  
21 amount that is reflective of the true valuation, then  
22 when property owners go before the Board of  
23 Equalization to make an appeal, if that appeal is  
24 adjusted in their favor, then municipalities have set  
25 the levy at such a rate that we have to -- for lack of

1 a better term -- reimburse the county so that they can  
2 work with the property owner to make sure they have  
3 not overpaid for their property.  
4 With our municipal budget, the -- that is  
5 heavily reliant upon, in part, this tax, real estate  
6 property taxes. So it makes it difficult to make  
7 budgetary plans and preparations, to enter into  
8 contracts for the year ahead, to understand what our  
9 cost of living adjustment is going to be for our work  
10 force, for our employees. We just don't have that  
11 level of confidence that we would like to have to make  
12 accurate planning for our fiscal year.  
13 Q. And is this something that was communicated  
14 to, fully communicated to Jackson County in that  
15 process? They're aware of it?  
16 A. Yes.  
17 Q. And is it, is it still the case of that you  
18 have lots of uncertainty around the 2023 assessment as  
19 well?  
20 A. I don't have a recent figure. But it is my  
21 understanding that there are still some appeals  
22 pending before that body.  
23 Q. And I know not all of these were related to  
24 Independence. But this is the most appeals you have  
25 ever seen in this process?

1 A. For the '23 cycle?  
2 Q. '23 cycle, yeah?  
3 A. It's certainly the most in my experience as  
4 a manager. I can't speak to the previous years. But  
5 in my experience, yes, I believe so.  
6 Q. Okay. I want to turn to -- briefly -- the  
7 constituents, the impact on constituents. Did you  
8 receive any information from constituents about the  
9 concerns or issues that they had from the 2023  
10 assessment?  
11 A. A lot of my -- so, again, I'm hired by the  
12 mayor and council. I meet weekly with each of them to  
13 discuss their concerns, needs, et cetera. And, yes,  
14 during this process this was a heavy topic of  
15 conversation, frequent conversation piece for us in  
16 our weekly one-on-ones that they were hearing from  
17 their constituents and wondering what, if any, role  
18 the city had to help intervene in that process.  
19 Q. Were there issues about the dramatic  
20 increases in values in the City of Independence?  
21 A. That was the primary line of questioning  
22 from the council was their constituents wanting to  
23 know if the city could do something to help cap or  
24 limit those increases.  
25 Q. Were there issues that they -- your

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1 constituents raised with respect to appeals and the  
2 appeals process?  
3 A. Yeah. Again, the mayor and council, in my  
4 weekly meetings with them, would convey lines of  
5 questioning about had I heard anything about the  
6 timeline for that, scheduling. You know, did we need  
7 to do anything to make sure our representative on the  
8 Board of Equalization was, was doing their duty. Just  
9 wanting to help facilitate to bring it to a  
10 conclusion.  
11 Q. Okay. And it was apparently bad enough that  
12 the City of Independence filed a lawsuit; is that  
13 right?  
14 A. Yes.  
15 Q. Okay. And what was at issue -- without  
16 going into attorney/client privilege -- what initiated  
17 that lawsuit?  
18 A. Our mayor and council wanting to, to try to  
19 intervene into that process to draw that to a  
20 conclusion.  
21 Q. Okay. And did you, Mr. Walker, testify in  
22 that hearing?  
23 A. I did.  
24 Q. Okay. And they ruled against the City of  
25 Independence?

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1 A. Yes.  
2 Q. As a judgment?  
3 A. Yes, sir.  
4 Q. But have you read the judgment?  
5 A. Yes, sir.  
6 Q. Okay. I'm going to show that you judgment.  
7 It's Exhibit 19. Pull it up here. I'll direct you to  
8 paragraph 11. Judge found that Jackson County  
9 officials knew years in advance that they would raise  
10 assessments substantially come 2023. Was that your  
11 testimony to Judge Spencer?  
12 A. Yes.  
13 Q. Okay. And let me go ahead and turn you to  
14 page 14. Did the judge conclude that the county had  
15 violated statutes? This is the conclusion portion.  
16 A. Yes. I see that sentence. Yes, sir.  
17 Q. And is that something that the City of  
18 Independence had asked the judge to rule on? Did they  
19 violate statutes?  
20 A. Yes.  
21 MR. MORGAN: Okay. No more questions.  
22 Thank you, Your Honor.  
23 THE COURT: Cross-examination?  
24 MR. HANER: Certainly.  
25 CROSS-EXAMINATION

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1 BY MR. HANER:  
2 Q. Mr. Walker, I'm Josh Haner. I think we have  
3 had a back-and-forth in trial before. Is that fair?  
4 A. Yes, sir.  
5 Q. And you testified in court on the City of  
6 Blue Springs lawsuit; correct?  
7 A. Yes, sir.  
8 Q. And there was one other witness; correct?  
9 A. Yes, sir.  
10 Q. That was the city manager?  
11 A. For Blue Springs, yes, sir.  
12 Q. And was there any other witnesses?  
13 A. Not that I recall.  
14 Q. Okay. And you would agree with me, outside  
15 of the letter that was discussed and admitted into  
16 evidence earlier today, that you provided no documents  
17 or any other reports that you admitted into evidence?  
18 A. Not that I can recall.  
19 Q. And so you provided your testimony and the  
20 email but no other further evidence; is that fair?  
21 A. That's my recollection. Yes, sir. I would  
22 agree.  
23 Q. And would you also agree with me that you  
24 have sat in the courtroom when Ms. Cates(sic)  
25 testified as well; correct?

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1 A. Yes, sir.

2 Q. Did you see her admit any document evidence

3 into the court record?

4 A. No, sir.

5 Q. What was your understanding of what the

6 evidence that the judge relied on in his judgment was?

7 MR. MORGAN: Your Honor, I'm going to

8 object. This is totally irrelevant and also

9 lacks foundation. Speculation on behalf of this

10 witness.

11 THE COURT: I don't know. Unless he's had a

12 personal conversation with the judge, can he say

13 what the judge relied on? Know that it is

14 admitted into evidence. And it is just an

15 opinion of another judge.

16 MR. HANER: Okay.

17 THE COURT: So just know that I take that as

18 it is the findings of another judge, which has no

19 precedential effect upon me.

20 MR. HANER: Okay. Streamlines that for me,

21 Your Honor. Thank you.

22 BY MR. HANER:

23 Q. How would you describe your testimony in the

24 Blue Springs court case?

25 A. I would say my testimony largely focused on

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1 the administrative impacts of the assessment process

2 on setting and developing the City's annual budget.

3 Q. Okay. And going back to the City's annual

4 budget, what would happen to the City's budgets if the

5 Attorney General got the relief they sought and

6 property values were rolled back to 2021?

7 MR. MORGAN: Objection as speculation.

8 Lacks foundation.

9 THE COURT: Overruled.

10 BY MR. HANER:

11 Q. You may answer.

12 A. It's my understanding that the total

13 revenues received from that, that source would be

14 reduced and the city would have to correspondingly

15 reduce its spending.

16 Q. And so it's your understanding that the city

17 would just reduce its spending and that's all it would

18 do?

19 A. That would certainly be significant in terms

20 of -- right now, I would tell you our city budget

21 is -- we have to be balanced under state law. And

22 we're balanced to the penny right now. There's not a

23 surplus anywhere in that. So it would require

24 adjustments in either personnel or service levels to

25 the community.

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1 Q. So you wouldn't try to recoup it through a

2 tax break?

3 A. Well, we wouldn't be able to do that

4 immediately. Obviously, there's a lag there. But, in

5 the immediate term, it would require some adjustments.

6 Q. But your testimony today is, in the

7 immediate term, what you guys would do would be cut

8 staff and cut services?

9 A. That would certainly have to be taken under

10 consideration. Again, the City's -- is not carrying a

11 surplus in this fiscal year and our reserves currently

12 fall short of the council's 16 percent on balance

13 requirement. So the rainy day fund isn't even at the

14 level it should be right now.

15 Q. And what services would be cut?

16 MR. MORGAN: I'm going to object to

17 speculation, Your Honor. We're way afield.

18 THE COURT: How is that relevant?

19 MR. HANER: I guess, Your Honor, if it goes

20 into mandamus should not issue, if there's a

21 public harm also, if it's more -- if it offers

22 more injury than help. And I guess what I'm

23 trying to go into is that he's saying services

24 would be cut if property values were rolled back

25 and I think that would be relevant in our

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1 defense.

2 MR. MORGAN: If they overcome a violation of

3 the law? Is that what you're saying?

4 THE COURT: Well, let's not argue with each

5 other. Is he qualified to say? It's not going

6 to be his choice what happens. So he's going to

7 have to speculate.

8 MR. HANER: I understand that.

9 THE COURT: Okay. Move on.

10 MR. HANER: Okay.

11 BY MR. HANER:

12 Q. In your role as the city manager, do you

13 work -- or in your role as city manager, you work with

14 the Independence School Board?

15 A. My relationship as city manager is more

16 closely aligned with the school district

17 superintendent.

18 Q. Okay. And are you aware of, are you aware

19 that an amicus brief was filed in this lawsuit?

20 A. I'm not aware.

21 Q. Okay. And if you're aware that an amicus

22 brief was filed by the Independence School District --

23 involved in that, how would that -- are you not aware

24 of that?

25 A. I am not. No, sir.

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1 Q. Okay. And going back to the services, what  
2 services does the city provide its constituents?  
3 A. Just to be the clear, list out all of the  
4 city services that we provide?  
5 Q. Yes.  
6 A. Okay. We provide electric, water, sewer,  
7 and storm water services, police and fire, parks and  
8 recreation facilities. And then all public streets,  
9 sidewalks, bridges, and curbs. Building permits.  
10 Plan reviews for new construction and remodeling.  
11 Compliance with city zoning. And public health  
12 services.  
13 Q. And going back to the tax levy rate. If the  
14 Attorney General's got through the -- you said in the  
15 immediate time -- you couldn't do much other than cut  
16 staff and services; correct?  
17 A. That's correct.  
18 Q. But in the long run, you could change your  
19 tax levy rate or increase it the following year?  
20 A. Yes, sir.  
21 Q. What is your understanding of that process?  
22 A. If there's that -- and this is my  
23 interpretation -- but if there's an imbalance, the  
24 cities or the taxing jurisdictions are authorized to  
25 adjust their levy to recoup what otherwise would have

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1 been that level, had we known those factors at that  
2 time and set our levy accordingly.  
3 Q. And the recoupment level -- the recoupment  
4 levy is a way for the city to catch up?  
5 A. Yes, sir.  
6 Q. And what actual impact does having --  
7 raising the recoupment levy rate -- what impact does  
8 it have on -- for citizens?  
9 A. That I'm not as familiar with. I apologize.  
10 That is just not something I am as personally familiar  
11 with.  
12 Q. So you're not familiar with how a recoupment  
13 levy would impact the taxes of your citizens?  
14 A. No. On that kind of stuff, I tend to rely  
15 more on our finance department as subject matter  
16 experts.  
17 Q. And sitting here today, although it may not  
18 be your subject matter expert, is it fair to say that  
19 if you raise the recoupment levy, that citizens' tax  
20 bills would go up?  
21 A. Yes. Intuitively that makes sense.  
22 Q. So, intuitively, if you have this clawback  
23 from the Attorney General's lawsuit for 2023,  
24 intuitively when that new recoupment levy rate is set,  
25 the tax bills for the year would go up for citizens;

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1 correct?  
2 MR. MORGAN: I'm going to object as  
3 speculation.  
4 THE COURT: Overruled.  
5 A. That's my understanding.  
6 BY MR. HANER:  
7 Q. And have you heard of the term -- I believe  
8 it's rob Peter to pay Paul?  
9 A. Yes.  
10 Q. What is your understanding of that?  
11 A. I'm taking from one to give to another.  
12 Q. And you'd agree with me that if the Attorney  
13 General's got what they're requesting, we'd be taking  
14 from 2023, giving money back, and then taxes would  
15 increase in subsequent years to recoup for the year;  
16 fair?  
17 MR. MORGAN: I'm going to object as  
18 speculation, argumentative.  
19 MR. HANER: I don't know what's  
20 argumentative about it, Your Honor. I think it's  
21 fair for him to speculate, as city manager, what  
22 the general impacts would be. And I think he's  
23 kind of already testified to it. I was just  
24 trying to ask a clarifying question.  
25 THE COURT: Overruled.

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1 A. May I ask that you repeat the question?  
2 BY MR. HANER:  
3 Q. Yeah. So is it -- going back to the topic  
4 of where we said robbing Peter to pay Paul, if the  
5 Attorney Generals got what they're requesting today  
6 and roll all the values back, then the city would have  
7 to claw money back and then issue a higher recoupment  
8 levy, which you agree with me, would cause higher  
9 taxes for the citizens; fair?  
10 A. Yes.  
11 Q. And you spoke about kind of how when the  
12 properties are on appeal at the SITC, and how the city  
13 is somewhat notified of that?  
14 A. So my understanding of that is the first  
15 level of relief is the County's Board of Equalization.  
16 And if the taxpayer does not agree with that outcome,  
17 then they have an another level of relief, which is  
18 the State Tax Commission.  
19 Q. And what happens to the tax money for the  
20 cities when cases are at the State Tax Commission?  
21 A. It is, it is held in reserve pending the  
22 outcome of that decision.  
23 Q. And once there's a decision at the SITC, then  
24 the money is released to taxing jurisdictions?  
25 A. If the decision is made in favor of -- to

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1 where that money -- but any reduction would then,  
2 obviously, go back to the taxpayers themselves.  
3 Q. Certainly.  
4 A. But whatever's left is then released to the  
5 taxing jurisdictions.  
6 Q. And there's been previous testimony at this  
7 trial that the State Tax Commission is currently  
8 holding stipulations. And a stipulation is when the  
9 assessor and the taxpayer agrees to a value and they  
10 just want to settle their SIT case. Is that -- are  
11 you aware of that?  
12 MR. MORGAN: Your Honor, I'm going to  
13 object. I don't think that that is the evidence.  
14 I don't know that that's come in as evidence.  
15 THE COURT: That's new information to me.  
16 MR. HANER: Okay. Sorry.  
17 THE COURT: So the objection is going to be  
18 sustained unless he has personal knowledge about  
19 that.  
20 BY MR. HANER:  
21 Q. Okay. Do you have any knowledge of what's  
22 going on with the stipulations in the State Tax  
23 Commission?  
24 A. I do not.  
25 Q. And have you received money from State Tax

1 Commission decisions since February of 2024?  
2 A. Yes.  
3 Q. And about how many cases?  
4 A. That I'm not personally familiar with.  
5 Q. Okay. But you would agree with me, in your  
6 experience, you're not familiar with the practice of  
7 the SIT of potentially holding stipulations from the  
8 taxpayers agreed to the value; is that fair?  
9 MR. MORGAN: Your Honor --  
10 THE COURT: -- you need to repeat that  
11 question again.  
12 BY MR. HANER:  
13 Q. Is it your understanding at the State Tax  
14 Commission level that if the constituent -- or if the  
15 taxpayer and assessment agree to a value that their  
16 SIT case can be dismissed?  
17 MR. MORGAN: I'm going to object to lack of  
18 foundation.  
19 THE COURT: If he has personal knowledge  
20 about that, he can answer. If not you, should  
21 not speculate.  
22 A. That's fairly far afield from my personal  
23 level of knowledge. I apologize.  
24 BY MR. HANER:  
25 Q. And going back to the city manager and

1 property taxes, what -- are you concerned about new  
2 construction that occurs in your city?  
3 A. Absolutely.  
4 Q. Can you describe why new construction is  
5 important?  
6 MR. MORGAN: Your Honor, I'm going to  
7 object. It's outside the scope of my  
8 examination. I didn't talk to him about anything  
9 related to new construction.  
10 MR. HANER: And, Your Honor, it's  
11 cross-examination. I'm certainly entitled to get  
12 into what I want in cross-examination.  
13 MR. MORGAN: No. It has to be within the  
14 scope of the direct examination.  
15 MR. HANER: Then that would always limit the  
16 scope because we could never cross-examine the  
17 person.  
18 THE COURT: You may continue.  
19 A. New construction is one of the few ways that  
20 new revenues can be raised through the assessment  
21 process. Because those properties weren't previously  
22 on the books, adding those into the calculation helps  
23 raise the overall assessed valuation of communities  
24 city-wide.  
25

1 BY MR. HANER:  
2 Q. And does the city assist the assessment  
3 department in spotting new construction?  
4 A. Yes. It's my understanding we are sending  
5 building permit reports to the assessor's office  
6 routinely.  
7 Q. And so those permit reports are kind of a  
8 cue to assessment, you know, there's new construction.  
9 Make sure you get it on the books?  
10 A. Yes, sir.  
11 Q. And you put new construction on the books  
12 every year, once it's occupied?  
13 A. Yes, sir.  
14 Q. And you understand that the Attorney  
15 General's requested relief is to roll all property  
16 values back to 2021; correct?  
17 A. Yes.  
18 Q. What would happen about new construction  
19 that was constructed in 2022? How would that be  
20 captured?  
21 A. I truly don't know. I'm not as familiar  
22 with the law on that. I apologize.  
23 Q. But you would agree with me, construction  
24 built and occupied in 2022 would have a 2021 assessed  
25 value?

1 A. I would certainly be very curious about how  
2 that would be calculated, if that would be allowed to  
3 continue or not.  
4 Q. And as a city manager, does this cause you  
5 concern?  
6 A. If that weren't counted in there? That  
7 would be problematic.  
8 Q. And I believe you testified earlier that --  
9 actually withdraw that.  
10 MR. HANER: I have no further questions.  
11 Thank you.  
12 THE COURT: Mr. Morgan?  
13 MR. MORGAN: Yeah. Just a couple.  
14 REDIRECT EXAMINATION  
15 BY MR. MORGAN:  
16 Q. On the recoupment front you were asked some  
17 questions about that. That supposes that you won't  
18 have to make adjustments to your expenditures to  
19 balance out that budget; right?  
20 A. If revenues fall short of expenditures?  
21 Q. Right.  
22 A. Right. We endeavor to not spend more than  
23 what we collect as a municipality. But, yes, that  
24 makes that assumption.  
25 Q. And on the -- at the same time, do you have

1 any familiarity with the BOE, the Board of  
2 Equalization's decisions in the 2023 assessment?  
3 A. Not --  
4 Q. -- not specifically?  
5 A. Not specific.  
6 Q. Just generally?  
7 A. Just generally. Yes. I know people have  
8 been going before the board and making those appeals.  
9 Q. And we have talked a little bit about  
10 that -- were you aware that the Board of Equalization  
11 simply canceled all their hearings and stopped holding  
12 hearings?  
13 A. Yes. There was a period of time there.  
14 Q. And does that effect your -- the income, the  
15 tax income that comes to you as well?  
16 A. It further delays the period of time in  
17 which we're trying to know the outcome of this and  
18 make some of those financial decisions as a  
19 municipality.  
20 Q. Creates more uncertainty for you?  
21 A. Yes, sir.  
22 Q. And also if people file their taxes under  
23 protest, does that create uncertainty for you as well?  
24 A. Yes.  
25 MR. MORGAN: Okay. No further questions.

1 Thank you, Your Honor.  
2 MR. HANER: No recross, Your Honor.  
3 THE COURT: You may step down at this time.  
4 Do you want to call your next witness?  
5 MR. REED: Larry Watts. Judge, can his  
6 wife --  
7 THE COURT: -- hold on just a second. As  
8 you were -- I'm printing something so I can't  
9 hear what you're saying.  
10 MR. REED: This is Larry Watts, the next  
11 witness, and his wife is here. I just want to  
12 make sure they're -- where do you want her to put  
13 her chair?  
14 THE COURT: That's a great question. I'm  
15 not wanting her to be up right next to him. So  
16 if you could just back up in the alleyway there.  
17 Okay.

18 LARRY WATTS

19 called as a witness herein, having been first duly  
20 sworn by the Court, was examined and testified as  
21 follows upon,

22 DIRECT EXAMINATION

23 BY MR. REED:  
24 Q. Sir, state your name for the record?  
25 A. Larry Watts.

1 Q. Your wife is Monty?  
2 A. Yes, sir.  
3 Q. And we met her just a moment ago; right?  
4 A. Yes.  
5 Q. She's here. How old are you, sir?  
6 A. I'm 56.  
7 Q. And how old is your wife?  
8 A. 69.  
9 Q. Are you a Jackson County resident?  
10 A. Yes, sir.  
11 Q. Do you own real property in --  
12 A. -- yes --  
13 Q. -- Jackson County? Wait for the question.  
14 A. Oh, I'm sorry.  
15 Q. You own real property in Jackson County;  
16 right?  
17 A. Yes, sir.  
18 Q. How many parcels?  
19 A. There's three parcels to our property.  
20 Q. Describe those three.  
21 A. There's our home. And then in the side yard  
22 is -- for some reason it's a separate parcel. And  
23 then there's a little seven foot strip of land and  
24 it's separated off on it own parcel for some reason.  
25 Q. So it's three pieces?

1 A. It's three pieces to make our home.  
2 Q. Did you get a notice of reassessment for the  
3 2023 Jackson County assessment process?  
4 A. Yes.  
5 Q. And can you tell me -- are you familiar with  
6 the market values that were stated in that notice?  
7 The values?  
8 A. The values, yes.  
9 Q. All right. Tell me what it was in 2022?  
10 A. It was 70,000.  
11 Q. Okay. And in the 2023 assessment what was  
12 the market value?  
13 A. It went to 204,000.  
14 Q. So from 70,000 to 204,000?  
15 A. Yes, sir.  
16 Q. Okay. Had you made any improvements or  
17 additions to your property --  
18 A. -- I --  
19 Q. -- wait for the question -- between 2022 and  
20 2023?  
21 A. Absolutely not.  
22 Q. Do you remember when you received that  
23 notice of reassessment?  
24 A. It was after June the 15th, because I  
25 remember our anniversary is on June 15th.

1 Q. It was after that?  
2 A. It was after that.  
3 Q. Did you appeal?  
4 A. We did appeal, yes.  
5 Q. How did you do the appeal?  
6 A. We had to appeal each piece.  
7 THE COURT: I'm sorry. Could you repeat  
8 that?  
9 A. We had to appeal each parcel. And we did  
10 that online.  
11 BY MR. REED:  
12 Q. Online. All right. Before you got the  
13 notice of reassessment and you made the appeal, had  
14 anyone, as far as you know, come to inspect your  
15 property?  
16 A. No.  
17 Q. Had someone from the assessment department,  
18 I mean?  
19 A. No.  
20 Q. Okay. You filed the appeal. What happened  
21 next? Did you get a review of some kind?  
22 A. We did get notice for review in July.  
23 First, middle part of July. Yes.  
24 Q. Do you remember the date about when it --  
25 A. -- I think it was on the 10th.

1 Q. And that was in '23?  
2 A. Yes.  
3 Q. Okay. All right. You went to the meeting?  
4 A. We did.  
5 Q. And who did you meet with?  
6 A. We went to a gentleman named Hoyt. I  
7 believe it was his last name. Mr. Hoyt.  
8 Q. And who was he employed by?  
9 A. With Jackson County Assessor's Office, I  
10 guess.  
11 Q. What time was your meeting?  
12 A. We got there around 10:00. We had called  
13 and they said come earlier because there was limited  
14 disabled parking. We got there around 10:00. Seems  
15 like we were scheduled for 1:00, maybe.  
16 Q. When did you get your meeting?  
17 A. Oh, we didn't, we didn't get it until after  
18 5:00 that evening. We were there all day.  
19 Q. Okay. When you got there, where did you go  
20 to? Was there a room you waited in?  
21 A. There was no room left. There was a main  
22 room. And people were lined up against the wall,  
23 sitting on the floor there, and standing. There was  
24 another room in back and it was just packed with  
25 people, like sardines. You couldn't fit no more in.

1 My wife and I had to stand right at the door. And she  
2 had her wheelchair so we just -- the front lady at the  
3 desk kinda just said stay right there. There was no  
4 way to even get into the room anymore.  
5 Q. You met with Mr. Hoyt you said?  
6 A. Hoyt.  
7 Q. And tell me about the meeting.  
8 A. Well, he looked at all of our stuff. He  
9 agreed that -- with this. He said, yeah, they should  
10 have -- this looks feasible. It should go back down  
11 to what your value was. And, anyway, when he took  
12 that, he took all of our information. He took it over  
13 to the Tyler Technologies individual. And, anyway, he  
14 come back and I noticed that the Tyler Technology  
15 person had not looked at any of our estimates or any  
16 of our pictures or anything. And Hoyt came back and  
17 sat down in front of us and, said, I don't know. He  
18 wouldn't look at any of your folder. Said he's all  
19 pissy for some reason.  
20 Q. Okay. You are talking pretty fast. I want  
21 to make sure I understood you.  
22 A. Okay.  
23 Q. So you took some documentation to Mr. Hoyt?  
24 A. Yes.  
25 Q. What'd you take?

1 A. We took pictures of damage, roof damage, rot  
2 on the home, floor joists that are touching the  
3 ground, into the ground. Foundation that's just  
4 falling out. And estimates of repair. Pictures of  
5 roof and estimates of damage replacement of that. And  
6 we gave that to Hoyt.

7 Q. Okay. Hoyt took it to someone else?

8 A. He took it to a gentleman down the line on  
9 the table. From Tyler Technologies. Said he had to  
10 have them look at it. And he said, I think this will  
11 be fine. I think this -- it'll go back where it was.  
12 No problem. Well, when he came back to us with his  
13 results, he sat there and he said, I could not -- I  
14 mean, he never even looked at it. I couldn't get him  
15 to look at it. He's all pissy for some reason.

16 Q. Oh, okay. I understand now. All right.

17 A. That was his words. I quoted him.

18 Q. So did you achieve a resolution that day to  
19 lower the assessed -- the market value of your home?

20 A. We did not. We did not get offered  
21 anything. In fact, they -- at that time, they claimed  
22 we had not even appealed on the other parcels which  
23 are part of the property. And they said they did not  
24 find them. We brought one with us. And so, you know,  
25 it was there. But they ever even addressed it.

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1 were all way under what they assessed our property at.  
2 In fact, like 125,000. And I said, Well, if you put  
3 this one with one of these houses that are the  
4 Sunshine Law, they've already used? Oh, no. We can't  
5 use that. She's looking on the computer. And then  
6 she found one on there and she said, oh, I can't do  
7 that. It was lower than the 69. I said, Why not?  
8 Use that one. And she says, Oh, I couldn't take that  
9 back to them. I wouldn't have a job. They'd fire me.

10 Q. Did you did achieve any resolution --

11 A. -- no --

12 Q. -- wait for the question.

13 THE COURT: Okay. Wait for a moment.

14 Repeat your question, so that I can hear what the  
15 objection is.

16 BY MR. REED:

17 Q. Did you achieve any resolution that day?

18 THE COURT: Okay. Hold up.

19 A. No, sir.

20 THE COURT: You're not supposed to answer.

21 A. Oh, I'm not?

22 MS. JOHNSON: I'm going to move to strike  
23 his previous statements for hearsay. He said,  
24 basically, the comment about losing her job.  
25 That individual is not here to testify on that.

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1 Q. Did you try again? Did you have another  
2 meeting with Jackson County?

3 A. We did. Put in for another meeting. And we  
4 went, I believe, around October.

5 MRS. MONTY WATTS: Yes.

6 A. And the lady that we met -- her name, I  
7 believe, was Mary if I believe correctly. And she  
8 did -- we took all of our paperwork again and  
9 estimates and everything. And she -- and I had a  
10 comparable for her. And she finally did accept it.  
11 It was a home that sold right across from city hall,  
12 off of Main Street, one block from our home for  
13 \$69,000. She didn't want to take it. And I pointed  
14 out to here, here's the sale date Peggy Ragan sold it  
15 as the realtor.

16 BY MR. REED:

17 Q. Right.

18 A. And anyway she said, Okay, I'll accept that.

19 Q. Yes.

20 A. Because she accepted that. And I had  
21 paperwork with us from where you put in for  
22 information for the Sunshine Law.

23 Q. Yes.

24 A. To know the houses that they used to come up  
25 with this amount for our property. And those houses

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1 THE COURT: Overruled. We're already past  
2 that. On to the next question. And did you have  
3 a resolution that day was the question.

4 A. No.

5 BY MR. REED:

6 Q. During those meetings, did you ask about  
7 whether your home, your property was inspected?

8 A. I was not asked about it, no.

9 Q. Did you ask about it?

10 A. No. I didn't that day.

11 Q. I wondered if you had asked, you had asked  
12 somebody at Jackson County whether your home was  
13 inspected?

14 A. No. I don't recall.

15 Q. Okay. How many Sunshine Law requests did  
16 you make?

17 A. We had to make three requests to finally get  
18 the Sunshine Law.

19 Q. So made three. Made one, what response did  
20 you get?

21 A. And the response said, We do not have any  
22 information for this.

23 Q. You made a second Sunshine Law request?

24 A. The same thing. They did not have  
25 information for this. And I still have those emails

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1 on my computer.  
2 Q. And a third?  
3 A. And the third time, it came in. And that's  
4 how I knew what homes they used against us.  
5 Q. Did you ever get an agreement on a reduction  
6 in value of your market value?  
7 A. We did not get an agreement on reduction.  
8 If I can say, she had to look up a house. They  
9 wouldn't -- they would not use the ones from the  
10 Sunshine Law that they had previously used. She tried  
11 to compare a two story brick home to our wood  
12 structure.  
13 Q. So you're, currently, paying taxes, real  
14 estate release taxes on the value of \$204,000?  
15 A. Yes, sir.  
16 MR. REED: Okay. That's all I have.  
17 MS. JOHNSON: May it please the Court?  
18 THE COURT: You may proceed.

19 CROSS-EXAMINATION

20 BY MS. JOHNSON:  
21 Q. Good morning, Mr. Watts.  
22 A. Good morning.  
23 Q. My name is Joyce Johnson. I'm with the  
24 county. So you indicated previously that you had  
25 received notice? You received the impact notice;

1 correct?  
2 A. Can you speak up just a little bit?  
3 Q. Did you receive the impact notice that  
4 stated your new value?  
5 A. We did receive that. It was after our  
6 anniversary. And our anniversary is June 15th.  
7 Q. Okay. One moment. I'm going to show you an  
8 exhibit.  
9 MS. JOHNSON: Can I approach the witness?  
10 THE COURT: You may.  
11 BY MS. JOHNSON:  
12 Q. Exhibit three and --  
13 THE COURT: -- I'm sorry? What number?  
14 MS. JOHNSON: Exhibit 3, Your Honor. I have  
15 a copy for you.  
16 THE COURT: I would love that. Thank you.  
17 BY MS. JOHNSON:  
18 Q. I just want to go over this with you. Do  
19 you recognize this document?  
20 A. Yes.  
21 Q. Is that your name at the top left?  
22 A. Yes, ma'am.  
23 Q. And your address below it?  
24 A. Yes, ma'am.  
25 Q. And I gave you three different impact

1 notices. You had previously indicated that you had  
2 three different parcels; is that correct?  
3 A. Yes.  
4 Q. And if you look at the parcel numbers,  
5 you'll see that it's -- to the top right -- 70-710-07.  
6 And then all three of them are either 01, 02, or 04;  
7 is that right?  
8 A. That is correct. I'm aware of that.  
9 Q. Okay. And if you go to the middle of the  
10 pages, are those the correct values that you received  
11 mid-2023?  
12 A. It does appear to be, yes.  
13 MS. JOHNSON: Your Honor, I'd move to admit  
14 Defendant's Exhibit 3.  
15 MR. REED: No objection.  
16 THE COURT: Received.  
17 BY MS. JOHNSON:  
18 Q. So you received these a little after  
19 June 15th?  
20 A. Yes, ma'am.  
21 Q. And was it within a month of that?  
22 A. I would say probably so, yes.  
23 Q. And then you indicated that you had appealed  
24 to the BOE; correct?  
25 A. We did appeal, yes.

1 Q. Okay. So it was before the deadline. You  
2 received it before the deadline to appeal to the BOE;  
3 right?  
4 A. No, we didn't. We had -- before the  
5 deadline for the appeal?  
6 Q. Correct.  
7 A. I believe so, yes.  
8 Q. Okay.  
9 A. Yes.  
10 Q. And you indicated that you had an  
11 opportunity to discuss the -- one of the appeals, I  
12 think, with the hearing officer on one of the parcels?  
13 A. One of the parcels with Mr. Hoyt?  
14 Q. Yes.  
15 A. Yes.  
16 Q. And then, again, with -- in October with  
17 Mary?  
18 A. Seems right. Seems correct. Yes.  
19 Q. Okay. And then you received a decision;  
20 correct?  
21 A. We have never received a decision.  
22 Q. Okay.  
23 A. There's supposed to be a Board of Alderman  
24 meetings but they never were. I met with these  
25 people, Hoyt and this Mary. And I believe that was in

1 October.

2 Q. In October. So --

3 A. -- seems like.

4 Q. So did you ever receive a decision at all?

5 A. No. We, we -- they put for another appeal.

6 And we were supposed to go in January. And a lady

7 called from the assessor's office and said they

8 canceled our Board of Equalization meeting in January.

9 If you want look at my phone and see what her name is.

10 Q. No.

11 A. Anita Bradley, I think.

12 Q. So --

13 A. -- still --

14 Q. -- did you ever appeal to the SIT?

15 A. Yes, we did.

16 Q. And when was that?

17 A. It was after. It was after there was no

18 resolution. And they sent us a paper, a notice from

19 the assessor's office that we couldn't -- that we were

20 allowed to appeal to the SIT.

21 Q. Okay.

22 A. And then there was -- but then they still

23 left out the other property that makes up our

24 property. And the SIT had an open time to file, so

25 they all got there.

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1 Q. So you went to the SIT?

2 A. Well, yeah.

3 Q. Did you -- let me rephrase. Did you ever

4 appear in front of the SIT?

5 A. We had a, we had a conversation on the phone

6 with the SIT. But there was a, there was a mix up and

7 when we kept trying to call in, we kept getting

8 disconnected. And then we finally did get in --

9 because I had the code to put in. And then they said

10 we were in wrong room. That they changed our room.

11 And they had to give me another code. And by the time

12 we got in, it was less than five minutes. We never

13 got to talk much. And, no, there was no resolution

14 whatsoever.

15 Q. Okay. It was a little bit confusing?

16 A. It was a, it was a jumbled mess.

17 Q. Okay.

18 A. I mean, just things did not collaborate

19 through the phone interview type deal.

20 Q. Okay.

21 A. Connection problems. Didn't have the --

22 they admitted it. I don't know who. It was moved.

23 Q. Do you remember who the hearing office was?

24 A. I didn't hear you.

25 Q. Do you remember -- sorry. Let me ask a

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1 different question. Do you remember when it was that

2 you called into the SIT?

3 A. Do I remember when?

4 Q. Yes.

5 A. Right -- just right off, I don't. I would

6 have to look at my phone. Do you want me to look and

7 see when -- because I have the exact date.

8 Q. It's okay if you don't know right off your

9 head.

10 A. Right.

11 Q. I'm going to hand you Defendant's Exhibit 4.

12 MS. JOHNSON: May I approach?

13 THE COURT: Yes, you may.

14 MS. JOHNSON: Thank you.

15 BY MS. JOHNSON:

16 Q. Mr. Watts, would you please -- do you

17 recognize this document?

18 A. You're going to have to speak up.

19 Q. Do you recognize this document?

20 A. Okay. I'm looking at it. It looks

21 familiar. Yes. This is a --

22 THE COURT: If you want to use the podium,

23 that might help.

24 THE COURT REPORTER: It would help if she

25 would be closer and could speak up.

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1 A. Okay. Yes. This is the appeal, I believe.

2 And the appeal number. I don't know if that's the

3 code. Seems like this on the computer, I seen it.

4 It's on the email. There's a code, you know. I don't

5 see the code.

6 BY MS. JOHNSON:

7 Q. I want to point out to the second to the

8 last page?

9 A. Okay.

10 Q. And there is an Appendix A. And about

11 towards the bottom it says your name, Larry Dean

12 Watts; is that correct?

13 A. On the list you mean?

14 Q. Yes.

15 A. Yes.

16 Q. And right next to it has the beginning of

17 your parcel number. Is that correct? 23-31?

18 A. That's beginning of what?

19 Q. Your parcel number?

20 A. Well, it could be. I didn't know that.

21 What that was.

22 Q. So 70 --

23 A. -- that is not. That's not my parcel

24 number.

25 Q. Could it be your appeal number?

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1 A. I have no idea what that is.  
2 Q. But that is your name; correct?  
3 A. It is.  
4 Q. Okay. So I want to ask you, was your STC  
5 appeal dismissed?  
6 A. A gentleman spoke up and said, well,  
7 there's -- we can get no resolution. It's like five  
8 minutes in. And there was no resolution whatsoever.  
9 Q. Uh-huh. So do you have active appeals in  
10 front of the STC right now?  
11 A. I guess so. I guess it's still active, yes.  
12 Q. But you don't know for certain?  
13 A. They've not -- they've not got back with us,  
14 with no dates or anything.  
15 Q. Okay.  
16 MS. JOHNSON: If I could have a moment,  
17 please? Your Honor, I'd move to admit Exhibit 4.  
18 MR. REED: I object, Your Honor, to lack of  
19 foundation and it's not relevant.  
20 MS. JOHNSON: And, Your Honor, this is an  
21 STC court record. It also has -- it is relevant  
22 because it is Mr. Watts' appeal. And it is the  
23 issue of his complaint against my client.  
24 THE COURT: Show that it will be received.  
25 MS. JOHNSON: And I no further questions.

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1 Thank you, Mr. Watts.  
2 MR. REED: Nothing further.  
3 THE COURT: You may step down at this time.  
4 And I think this is a good time to take an hour  
5 lunch break. There are many restaurants around  
6 the Square. I know that none of you were  
7 planning on being in Clay County today. So, yes,  
8 there are numerous restaurants just up the hill.  
9 We have barbecue, Mexican, sandwich place, a bar  
10 place. Italian. So please enjoy the favor here  
11 in Liberty.  
12 And I'll see everyone back here at 12:45.  
13 Court will be in recess.  
14 (Recess.)  
15 (Proceedings returned to open court.)  
16 THE COURT: All right. Let's go on the  
17 record then in 2316-CV33643. State of Missouri,  
18 et alia, versus Jackson County, et alia.  
19 Whenever you're ready.  
20 MR. REED: Plaintiff calls Mary West.  
21 MARY WEST  
22 called as a witness herein, having been first duly  
23 sworn by the Court, was examined and testified as  
24 follows upon,  
25 DIRECT EXAMINATION

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1 BY MR. REED:  
2 Q. State your name for us, please?  
3 A. Mary West.  
4 Q. Mary, you're familiar with the courtroom;  
5 aren't you?  
6 A. A little bit.  
7 Q. Where did you work?  
8 A. Jackson County courthouse.  
9 Q. Right. Are you a Jackson County resident?  
10 A. Yes, I am.  
11 Q. And what city do you live in?  
12 A. Lee's Summit, Missouri.  
13 Q. Ma'am, how old are you?  
14 A. I am 68.  
15 Q. Are you married?  
16 A. Yes, I am.  
17 Q. What's your husband's name?  
18 A. Frederick West.  
19 Q. Is here today too?  
20 A. Yes. Yes, he is.  
21 Q. In the back of the courtroom, is that him?  
22 A. Yes.  
23 Q. Okay. Very good. I wanted to ask you about  
24 the 2023 Jackson County reassessment. Did you get a  
25 notice of reassessment for your property?

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1 A. Yes, we did.  
2 Q. Do you remember when you got it?  
3 A. We received it on June the 26th.  
4 Q. How do you know that date?  
5 A. I wrote it on the envelope and the letter,  
6 the day that we received it.  
7 Q. Okay. I wanted to ask you, do you recall  
8 what the market values were in that notice of  
9 reassessment? In other words for 2022 and for 2023?  
10 A. I believe in 2022, the value was 277,000.  
11 And then in the next year, it went up to 670,000 or --  
12 620,000. I can't remember. But it was on the  
13 assessment. It went up quite a bit.  
14 Q. I think you had more than one piece of  
15 property; correct?  
16 A. We only have one.  
17 Q. You have one. Okay. Let's go over those  
18 numbers again. In 2022, what was it again?  
19 A. \$277,000.  
20 Q. Okay. I have got 258,000. Does that sound  
21 likely?  
22 A. My math -- I mean, if that's what you have,  
23 that's probably right.  
24 Q. And what did you have for 2023?  
25 A. \$677,000.

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1 Q. So it went up by nearly, what, two or three  
2 times in value?

3 A. I think we calculated about 120 percent.

4 Q. Did you -- have you done any improvements or  
5 additions to your real estate in the last couple of  
6 years?

7 A. No, we have not.

8 Q. After you received the notice, you saw that  
9 the values were going up so much, did you file an  
10 appeal?

11 A. Yes, we did.

12 Q. An appeal with the Board of Equalization;  
13 correct?

14 A. Correct.

15 Q. How did you file the appeal?

16 A. My husband got online and set up an  
17 appointment.

18 Q. Did you have any problems setting that up?

19 A. No.

20 Q. Okay. When did you have an appointment or  
21 meeting?

22 A. We met on July the 31st.

23 Q. So I guess about a month later you got an  
24 appointment?

25 A. Correct.

1 Q. What did you do in the meantime to prepare  
2 for that meeting with the assessment department?

3 A. I have real estate friends who were aware of  
4 the -- obviously -- the increase in the tax  
5 assessment. They gave us comps to do -- we kinda did  
6 some research, reading, trying to keep up. I mean, it  
7 just kind of blasted us. So we were trying to keep up  
8 and figure out what to do. Hit us broadside.

9 Q. Okay. And then did you -- did you ask the  
10 county for any documentation regarding the valuation  
11 of your property?

12 A. We asked for a Sunshine Law.

13 Q. So you made a Sunshine Law request?

14 A. Correct. Yes.

15 Q. All right. And what you did get in response  
16 to the Sunshine Law request?

17 A. The first request was returned and said that  
18 there was -- they had nothing in their files.

19 Q. The county said they had nothing in your  
20 files?

21 A. They had nothing.

22 Q. And did you try again? Did you make another  
23 Sunshine Law --

24 A. -- in February we requested again. And,  
25 again, we received that they had nothing in their

1 files.

2 Q. Okay. Let's make sure we have the dates. I  
3 think you indicated the first one was in June?

4 A. About June 28th, I think is when they gave  
5 us the report.

6 Q. And that's 2023?

7 A. Correct. Uh-huh.

8 Q. And the next one was when?

9 A. I believe February of 2024.

10 Q. Okay. But you did have your appointment.  
11 And you went with some information you were hoping  
12 might prove the valuation of your property?

13 A. Correct. We had the comps. We had some  
14 photographs we took of some improvements that were  
15 needed on the home. We took prior appraisals that we  
16 had, that we had on the home, that we had done. Kind  
17 of a list of what we needed to improve the house.  
18 Evidence that they told us that we should take to --

19 Q. -- who'd you meet with?

20 A. It was someone from Tyler. His name was  
21 Alec. And he had a blue shirt on. And he was a Tyler  
22 employee.

23 Q. How do you know it was a Tyler employee?

24 A. It had Tyler on it.

25 Q. On the shirt?

1 A. Yeah.

2 Q. Okay. Tell me about the meeting. How did  
3 it go?

4 A. Well, parking was a fiasco to go down there  
5 that early in the morning to try to find something.  
6 But once we found a parking place, we went in. We  
7 sat. We didn't have to stand in line. It was within  
8 reason, probably 20 minutes or so. And then we met  
9 with Alec. He showed us to his table. We sat down.

10 Q. You shared what you had with him?

11 A. Well, as soon as we sat down, he was not  
12 friendly. It was like we were putting him out to be  
13 there. So he opened up his computer and started  
14 typing and brought up our parcel. And started asking  
15 my husband and I questions about any -- if porches  
16 were still there or the size of the house, you know,  
17 different rooms. And the blueprint that he had on his  
18 computer, if it was similar to what we had. So we  
19 were helping him update his information in the first  
20 ten minutes that we sat there.

21 Q. Did you, did you talk to Alec about whether  
22 your property was inspected?

23 A. Well, he informed us that we had refused an  
24 inspection.

25 Q. That you had refused?

1 A. That we had refused an inspection on the  
2 house.  
3 Q. That is --  
4 A. -- we were very surprised. We said, that's  
5 false. Because nobody, nobody came to the house. We  
6 didn't know anything about someone wanting an  
7 inspection.  
8 Q. Were you able that day to reach any  
9 resolution on the value, the market value of your  
10 home?  
11 A. No. We tried to give him the information.  
12 We handed him our prior appraisals. And he kind of  
13 threw those out. We can't use that. They were too  
14 old. The comps that we had, he looked at one. He  
15 said that was too old. And he didn't look at the  
16 pictures. He didn't listen to anything we had to say.  
17 And he got up from his chair and he went and talked to  
18 somebody. Came back and said, you know, there's  
19 nothing we can do. And we kept trying to say --  
20 explain to him. And he got up again and came back.  
21 And he said, Well, look at this property. And he  
22 showed us a property that was right next door. And he  
23 showed us the list price of the house that -- it's on  
24 the market at \$1.4 million. And he was -- he sat back  
25 in his chair and he said, So that's where your value

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1 other direction, we jumped on that and filed for an  
2 appeal with the State Tax Commission.  
3 Q. And have you resolved that appeal?  
4 A. We have.  
5 Q. Okay. You have settled on a value, a  
6 different value now?  
7 A. Correct. Yes.  
8 Q. Okay. And is that lower than what your --  
9 A. -- yes.  
10 Q. What is the value now?  
11 A. 495,000.  
12 Q. 495?  
13 A. Uh-huh.  
14 MR. REED: Thank you. That's all.  
15 MR. HANER: Your Honor?  
16 THE COURT: You may proceed.  
17 CROSS-EXAMINATION  
18 BY MR. HANER:  
19 Q. Ms. West, you'd agree with me that when you  
20 went to the informal appeal on July 31st, you  
21 testified you only waited for about 20 minutes; is  
22 that correct?  
23 A. 20 or 30, we were waiting. It wasn't -- it  
24 was no more than that.  
25 Q. Okay. And you said you had issues with

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1 is.  
2 Q. I see.  
3 A. But the house was -- it was not a comp. It  
4 was currently -- it's still currently on the market.  
5 Q. I see. So this meeting you had, tell us  
6 about when that was, with Alec?  
7 A. July 31st.  
8 Q. July 31st, 2023?  
9 A. Correct.  
10 Q. Okay. Did you feel like the information  
11 that you brought to prove the valuation of your home  
12 was fairly considered by Jackson County?  
13 A. No. No. He didn't look at it. He didn't  
14 want to hear anything. He didn't want to hear  
15 anything. And he didn't hear anything. He took his  
16 values and was not cooperative at all. We had all  
17 this information and he would not even look at it.  
18 Q. How about since that time? Has your appeal  
19 proceeded? I mean, what is the status of the appeal?  
20 A. In December we learned that we could file  
21 with the State Tax Commission. Since -- when we left  
22 the meeting with Alec, he said, Well, you'll have to  
23 hear from the BOE. So we waited from July. Hadn't  
24 heard anything. We learned in December that the State  
25 Tax Commission was opening up appeals. So with no

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1 parking?  
2 A. Yes.  
3 Q. Okay. And you'd agree with me that you did  
4 receive notice of the value increase; correct?  
5 A. Yes, we did.  
6 Q. And because of that notice you filed a BOE  
7 appeal?  
8 A. Correct.  
9 Q. And is it fair to say that you wanted your  
10 assessed value lowered at the BOE appeal?  
11 A. Yes.  
12 Q. And you mentioned that you made a Sunshine  
13 request; is that correct?  
14 A. Yes.  
15 Q. What was your Sunshine request seeking?  
16 A. To reveal or supply any photos or time  
17 stamps or pictures or whatever they would have that  
18 would show that they had come out to the property or  
19 how did they come up with the amount that they  
20 assessed.  
21 Q. Okay. And did that Sunshine request also  
22 include like GPS location data?  
23 A. I believe the second one was more specific.  
24 And it did ask that, in February, yes.  
25 Q. Okay. And then what did you do from

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1 July 31st to the time that you filed the State Tax  
2 Commission appeal?  
3 A. We were -- well, there was a Facebook group  
4 that we were kind of watching, listening to, listening  
5 to what other people had gone through. Kind of just  
6 comparing notes, trying to learn what to do. We were  
7 kind of -- we didn't know. We didn't get directions  
8 on what to do. So we were trying to listen and learn  
9 and see what the next step might be.  
10 Q. Okay. And was -- do you recall what that  
11 Facebook group was?  
12 A. It's a Jackson County group. I can't -- I  
13 don't remember the exact name. Jackson County.  
14 Q. Would it be Fighting Jackson County  
15 Assessment?  
16 A. It's not "fighting." Huh-huh. Starts  
17 Jackson County Assessments or something good and bad.  
18 Something like that.  
19 Q. And were there certain people in that  
20 Facebook group that you relied on their information?  
21 A. Yes.  
22 Q. And who were those people?  
23 A. There were some realtors that I knew. And  
24 Sean Smith was one. And Preston Smith was another.  
25 Q. And so you were seeking advice from Preston

1 Smith?  
2 A. We were seeking direction. I mean, he's not  
3 a lawyer. So we -- you know, we were just trying to  
4 figure out, by hit and miss, who -- what direction.  
5 We were to follow a path and trying to follow where  
6 other people had gone and what their success stories  
7 were.  
8 Q. And did you hear about success stories?  
9 A. There were a few. Uh-huh. There were some.  
10 Q. And then, when you're just trying to learn  
11 about the process, when did you get the idea to appeal  
12 to the State Tax Commission?  
13 A. It was -- someone had posted that the State  
14 Tax Commission was taking appeals. And so we said,  
15 well, we haven't heard from the BOE. It's  
16 December 25th or 26th. So we want to get this  
17 resolved quickly. And so we filed on it. Better to  
18 file and be rejected than not get into the loop.  
19 MR. HANER: Your Honor, may I approach?  
20 THE COURT: Yes, you may.  
21 MR. HANER: Here's a copy for you as well.  
22 BY MR. HANER:  
23 Q. Ms. West, here's a copy for you as well. I  
24 have handed to you what is marked as Defendant's  
25 Exhibit 5. Is this the value increase notice that you

1 would have received?  
2 A. Yes.  
3 Q. And does your property have residential and  
4 agriculture on it?  
5 A. Yes, it does.  
6 Q. About how big is your property?  
7 A. Five acres.  
8 Q. And there's a house on it as well?  
9 A. Yes.  
10 Q. Are there any other structures on it?  
11 A. We have a three-sided barn. And a wooden  
12 shed that's moveable. It's not on concrete.  
13 Q. Okay. And this property is located in  
14 actual Lee's Summit; correct?  
15 A. Yes.  
16 Q. It's not in unincorporated Jackson County.  
17 It's in Lee's Summit?  
18 A. Yes, it is.  
19 Q. So you have a property of five acres with a  
20 few structures on it in Lee's Summit?  
21 A. Correct.  
22 Q. Okay. And about how many bedrooms is your  
23 home?  
24 A. It's a three bedroom home.  
25 Q. Okay. And so you appealed to the State Tax

1 Commission. Can you tell me about that process?  
2 A. The appeal was fairly easy. We finally  
3 received notice, I think it was early April. And they  
4 sent us a hearing date April 23rd of this year.  
5 Q. I'm sorry. So you filed your appeal in  
6 December with the State Tax Commission. And then  
7 first heard back from them in April?  
8 A. Correct.  
9 Q. And then they set you for a hearing on  
10 April 23rd?  
11 A. Correct.  
12 Q. Can you describe that hearing?  
13 A. It was a phone hearing. It was with a Emily  
14 Rose Pelz, who was on the phone. And there were other  
15 people that were coming in and out. I don't know the  
16 names. But I think someone from the State Tax  
17 Commission and I know Emily Pelz, I believe, is an  
18 attorney with the county.  
19 Q. Correct.  
20 A. And she had her information in front of her.  
21 She was asking -- she told us that because we had not  
22 had our BOE hearing that she may not be able to reach  
23 any agreement here. But that since we filed our  
24 appeal, if we didn't -- like we have the state  
25 appeal -- would still be open. So but she said she

1 was able to make us an offer on the house. So she  
2 offered 495. In your appeal to the BOE in July, we  
3 valued the house at 490,000. So when she came with a  
4 value of 495, we agreed to it.

5 Q. Certainly.

6 MR. HANER: And just to be clear for the  
7 record, move into evidence what is marked as  
8 Defendant's Exhibit 5.

9 MR. REED: No objection.

10 THE COURT: Received.

11 BY MR. HANER:

12 Q. Ms. West, I'm going to hand you what's  
13 marked as December Exhibit 6. Is this the stipulation  
14 or, essentially, the agreement that you reached at the  
15 State Tax Commission level?

16 A. Correct.

17 Q. And are you satisfied with this outcome?

18 A. Yes. I guess I was incorrect. It was  
19 495,000 that we agreed to.

20 Q. Certainly. And so you're very satisfied  
21 with this outcome?

22 A. It's reasonable, yes.

23 Q. And have you gotten your refund back yet?

24 A. No.

25 Q. What is your understanding of the status of

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1 the stipulation today?

2 A. All Ms. Pelz indicated was that we would be  
3 getting a refund. But she didn't put a date on it.  
4 She didn't say when. So we've just been waiting.

5 Q. And are you -- withdraw that question.

6 MR. HANER: I'll move to admit into evidence  
7 Defendant's Exhibit 6.

8 MR. REED: No objection.

9 THE COURT: Received.

10 MR. HANER: Ms. West, I have no further  
11 questions. Thank you for your testimony today.

12 MR. REED: That's all I have too, Judge.

13 Thank you.

14 THE COURT: You can step down at this time.  
15 Thank you.

16 MR. REED: Your Honor, can this witness be  
17 released?

18 MR. HANER: Yes.

19 THE COURT: She is released.

20 MR. REED: We would call Glenn Meinershagen.

21 GLENN MEINERSHAGEN

22 called as a witness herein, having been first duly  
23 sworn by the Court, was examined and testified as  
24 follows upon,

25 DIRECT EXAMINATION

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1 BY MR. REED:

2 Q. Good afternoon, sir.

3 A. Good afternoon.

4 Q. Tell us your name.

5 A. Glenn Meinershagen.

6 Q. Maybe spell that last name for us.

7 A. M-E-I-N-E-R-S-H-A-G-E-N.

8 Q. You live in Jackson County?

9 A. I do.

10 Q. You a property owner?

11 A. I am.

12 Q. Whereabouts in Jackson County? What area?

13 A. Lake Tapawingo.

14 Q. Okay. How old are you, sir?

15 A. 78.

16 Q. I want to get right into this. Did you get  
17 a notice of reassessment from Jackson county, from the  
18 2023 tax year?

19 A. Can you repeat that, please?

20 Q. Did you get a notice of the reassessment for  
21 the value of your real estate?

22 A. Yes.

23 Q. For the 2023 reassessment; right?

24 A. Yes.

25 Q. Okay. I wanted to ask you about the values

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1 that were contained in that document you got.

2 A. Okay.

3 Q. What was the fair market value or rather the  
4 set market value for 2022?

5 A. I don't recall. 229,000, I think.

6 Q. Okay. And what about for 2023?

7 A. 581-something.

8 Q. Okay. So it more than doubled; correct?

9 A. Yes.

10 Q. All right. Had you done any improvements or  
11 additions to your property in last couple of years?

12 A. No.

13 Q. Are there any issues with your home that  
14 might need some work?

15 A. Yes. I have 14,000 worth of furnace being  
16 installed.

17 Q. All right. Sir, did you file an appeal? Do  
18 you know what I mean by that?

19 A. Yes, I do and I did.

20 Q. You did file?

21 A. Yes.

22 Q. Did you get a date to come in and have a  
23 hearing?

24 A. I did.

25 Q. And what happened?

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1 A. I had to cancel it because I had a surgical  
2 appointment that day.  
3 Q. And did you let the Jackson County  
4 Assessment Department know that you couldn't make it?  
5 A. I did.  
6 Q. Was it rescheduled?  
7 A. Not that I'm aware of.  
8 Q. So since then, you have not had a hearing  
9 or --  
10 A. -- no --  
11 Q. -- review?  
12 A. No.  
13 Q. Okay. I want to make sure we're not talking  
14 over each other. You have not had a hearing or  
15 review; correct?  
16 A. Right. I have had no contact since the  
17 first.  
18 Q. All right. You did file an appeal though.  
19 And did you try to get some information from Jackson  
20 County about the valuation of your property?  
21 A. Yes. I went to the website and I got my  
22 property card. And looked it over. And saw what I  
23 needed to do for the appeal. Tried to do it. Was  
24 unable to upload the documents. And, by that time, my  
25 mortgage company had paid the money. And I sort of --

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1 I couldn't -- I wasn't smart enough to figure out how  
2 to do it.  
3 Q. You tried to upload some documents?  
4 A. Yes. I had an assessment done and I tried  
5 to upload that.  
6 Q. An appraisal?  
7 A. An appraisal. That's what I meant. I'm  
8 sorry.  
9 Q. That's what you meant; right? So did you  
10 hire somebody to do an appraisal?  
11 A. I did. I paid \$400.  
12 Q. Let me ask you this, based on that  
13 appraisal, do you have an opinion about the value of  
14 your home?  
15 A. According to the appraisal, you mean?  
16 Q. Yeah.  
17 A. He valued it at around 320,000.  
18 Q. Okay. Well, you haven't had a hearing or a  
19 review and you haven't had an appeal; correct?  
20 A. Right.  
21 Q. What's the status of all this now?  
22 A. I have no idea. This. I don't have any  
23 idea what is going on with it now.  
24 Q. All right. But you are paying more in real  
25 estate taxes for 2023?

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1 A. Yes.  
2 Q. Do you know the difference between 2022 and  
3 2023?  
4 A. Not what it's going to be after I get my  
5 escrow paid up. I don't know what it will be then,  
6 no.  
7 Q. Well, do you pay your real estate taxes as  
8 part of your mortgage payment?  
9 A. Yes.  
10 Q. How much did it go up with the 2023  
11 assessments?  
12 A. A thousand dollars a month.  
13 Q. A thousand a month?  
14 A. (Non-verbal response given.)  
15 Q. Is that a yes?  
16 A. That makes up the escrow that's short and  
17 pays for the yearly at this time.  
18 Q. You're retired?  
19 A. I am.  
20 Q. Do you work part-time?  
21 A. No. That's not retired.  
22 Q. All right. Are you keeping up with those  
23 payments?  
24 A. I'm sorry?  
25 Q. Are you keeping up with those payments?

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1 A. So far, yes.  
2 Q. Okay. Well, let me ask you this,  
3 Mr. Meinershagen, having gone through this and such an  
4 increase in the value of your property, do you have  
5 any confidence in the assessment and taxing system in  
6 Jackson County?  
7 A. Absolutely none.  
8 Q. All right. Thank you.  
9 A. I don't think they even looked at my house.  
10 MR. REED: Thank you. That's all I have.  
11 (The following statement was said as an aside to the  
12 court reporter and is included as it was said in open  
13 court and while on the witness stand.)  
14 THE WITNESS: I thought I was going to get  
15 the cute one.  
16 CROSS-EXAMINATION  
17 BY MR. HANER:  
18 Q. Good afternoon, sir. Just have a few quick  
19 questions. So your property was valued in 2022 at  
20 \$229,000; correct?  
21 A. I'm having trouble hearing you, sir.  
22 Q. Yeah. Sorry. In 2022, your value -- your  
23 property was valued at \$229,000; is that correct?  
24 A. That's as close as I remember, yeah.  
25 Q. And because the BOE hasn't heard your case

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1 yet, your value is still at \$581,000 for 2023;  
2 correct?  
3 A. Yes.  
4 Q. And can you go back to the circumstances to  
5 where I believe you said you had a medical issue that  
6 made you miss the first BOE hearing?  
7 A. Yes.  
8 Q. Were you instructed to do anything after  
9 that BOE hearing that you missed in order to make sure  
10 you got a hearing?  
11 A. They said -- I don't recall what it was.  
12 There was something they said about rescheduling it.  
13 But nothing ever came of it.  
14 Q. And, sir, I'm going hand to you what's been  
15 marked as Defendant's Exhibit 7. It is an interview  
16 that you did with the Attorney General and their  
17 lawyers. Do you remember that interview?  
18 A. I do. Not word-for-word.  
19 Q. And who set up that interview?  
20 A. I do not remember his name.  
21 Q. Did you set it up or did the State set it  
22 up?  
23 A. It depends on what you mean. I contacted  
24 the Attorney General to begin with. And then someone  
25 else contacted me about this interview.

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1 A. No.  
2 Q. So it was the State typed this up after they  
3 spoke with you?  
4 A. I assume.  
5 Q. Kind of like a witness in a police  
6 statement; is that fair?  
7 A. I assume.  
8 Q. Okay. And if we go to the third page.  
9 A. Would you like me to turn to the third page?  
10 Q. Yes, please. If you can, sir. Yes. Going  
11 to paragraph number 21.  
12 A. Okay.  
13 Q. And the question is: What data concerning  
14 your home was available to you, i.e., was there a web  
15 page or other medium by which you could access info  
16 about your home? What did the data consist of? Was  
17 there a photograph and/or multiple photographs? Were  
18 the photographs up to date and time stamped?  
19 Do you see that?  
20 A. I see that.  
21 Q. And then below in the not bold font, it  
22 appears to be your response; is that correct?  
23 A. That's what it looks like.  
24 Q. And, sir, just so I don't misstate your  
25 name, is it Meinershagen?

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1 Q. And how did you contact the Attorney  
2 General?  
3 A. I think online. I'm not sure. I don't  
4 really remember.  
5 Q. So do you believe you did it online?  
6 A. I think so.  
7 Q. And was it through like a -- their website?  
8 Maybe they had a form?  
9 A. Yeah. If I did it online, that's the way I  
10 would have done it.  
11 Q. Okay. And are you a computer savvy person?  
12 A. Marginally. Generally, when I have trouble,  
13 I contact one of my sons.  
14 Q. Okay. But, based on your testimony today,  
15 you would agree that you were savvy enough to file a  
16 complaint through the Attorney General's Office  
17 online; correct?  
18 A. Yes.  
19 Q. And so the document I handed you is marked  
20 Defendant's Exhibit 7. And it looks like a  
21 questionnaire.  
22 A. Okay.  
23 Q. Can you see that? It's in front of you?  
24 A. I see it in front of me, yes.  
25 Q. Did you type this up?

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1 A. That's good.  
2 Q. Okay. Meinershagen said, he was --  
3 MR. REED: -- hold on. I object. That's  
4 improper impeachment. Let's establish the  
5 witness' position first before you read his  
6 statement.  
7 THE COURT: Yes. Ask him the question  
8 before you try to impeach him with it.  
9 MR. HANER: Okay.  
10 BY MR. HANER:  
11 Q. Okay. Is it fair to say that you believe  
12 you weren't -- had enough computer skills to file the  
13 BOE information online?  
14 A. Yes.  
15 Q. But you agree with me you had enough  
16 computer skills to file your AGO complaint online;  
17 correct?  
18 A. The skills are widely divergent.  
19 Q. In what way?  
20 A. One, you are filling in a form that's  
21 provided to you. And the other you have to copy a  
22 document and then somehow transfer that document to  
23 their web page. Those aren't the same skills.  
24 Q. Okay. So filling out the prefilled form  
25 that the Attorney Generals(sic) have provided is

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1 easier than doing your BOE appeal; correct?

2 A. Do it every day on Amazon. Yes.

3 Q. But the computer system was too hard for

4 your BOE appeal; correct?

5 A. I don't know if it was the computer system

6 or the way the web page was set up. Something was

7 beyond me, yes.

8 Q. And you would agree with me that your

9 statement in question 21 indicates that he is not, not

10 computer skilled. And everything they asked for was

11 to be completed online; correct?

12 A. I'm not sure what you're asking.

13 Q. So the second sentence towards the end. It

14 says --

15 A. -- that paragraph?

16 Q. Yeah. It says: My understanding is that he

17 felt like this process was very biased against older

18 residents as he is not computer skilled and everything

19 they asked for was to be completed online.

20 Did I read that correctly?

21 A. I'm not seeing that sentence. But that's a

22 problem with my eyes. I'm sure. It's dark up here.

23 Meinershagen says he didn't receive an email.

24 Meinershagen said he contacted the county.

25 Meinershagen said he said in the process of having a

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1 pacemaker -- I'm not seeing that sentence. Are we

2 still on 21?

3 Q. Yeah. 21, the very top of the statement

4 where it says: Meinershagen said. It's that two

5 sentence.

6 A. Requested a meeting for an appeal.

7 Meinershagen said he felt this process -- okay. Was

8 very biased against older residents as he's not

9 computer skilled in everything they asked for. Yeah,

10 I agree with that.

11 Q. Okay. But, like you said, you were able --

12 you had enough computer skills to submit your

13 complaint online because it was an easier form. Is

14 that fair?

15 A. Like I said, it's not the same skill.

16 Q. Certainly. And what do you believe your

17 house is valued at as of today?

18 A. 320,000.

19 Q. And so you agree that your belief is that

20 your 2022 value of 229,000 should be at least raised

21 to 320,000; correct?

22 A. That's what the appraiser said.

23 Q. And is that --

24 A. -- I think it should be 300,000. But ...

25 Q. Okay. But you would agree with me that

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1 that -- at least that \$90,000 increase, according to

2 your appraiser is correct; fair?

3 A. I would say that was acceptable.

4 Q. Okay.

5 A. Hell of a lot better than what I got.

6 Q. I understand, sir.

7 MR. HANER: I appreciate your testimony. I

8 have no further questions. Thank you.

9 MR. REED: Nothing further.

10 THE COURT: You can step down at this time.

11 THE WITNESS: I'm sorry?

12 THE COURT: You can step down. Thank you

13 for coming.

14 MR. REED: Plaintiff calls Shirley Jenkins.

15 SHIRLEY JENKINS

16 called as a witness herein, having been first duly

17 sworn by the Court, was examined and testified as

18 follows upon,

19 DIRECT EXAMINATION

20 BY MR. REED:

21 Q. Ms. Jenkins, hi.

22 A. Hi.

23 Q. State your name for us.

24 A. Shirley Jenkins.

25 Q. Do you live in Jackson County?

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1 A. Yes.

2 Q. Are you a residential real estate owner?

3 A. Yes.

4 Q. How old are you?

5 A. 80. I just had a birthday.

6 Q. Good for you.

7 A. Three weeks ago.

8 Q. You know, you and I have spoken before. I'm

9 going to ask you about your -- the notice of

10 reassessment you got for 2023?

11 A. Okay.

12 Q. All right?

13 A. Yes.

14 Q. Do you remember what the market value was

15 set at in 2022?

16 A. In 2022, the value of my house was appraised

17 at \$267,000.

18 Q. And then for 2023, what did the notice tell

19 you the value was?

20 A. They said 410,000 -- I believe. 410, I'm

21 sorry. 410 -- 405. I'm sorry. 405,910. I was about

22 to fall asleep.

23 Q. You filed an appeal of that?

24 A. Yes, I did.

25 Q. And I think you filed it before you got the

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1 notice of these --  
2 A. -- right.  
3 Q. Why did you do that?  
4 A. Because I heard on the news that they were  
5 increasing our taxes. And I asked my daughter if she  
6 could find out what was going on and she did the  
7 research and she told me what was happening. So  
8 that's why we filed, immediately we filed an appeal.  
9 But we hadn't gotten anything in the mail.  
10 Q. Did you have some meetings with the  
11 assessment department about the value of your home?  
12 A. Yes.  
13 Q. And who was the first meeting with?  
14 A. It was with Kennedy Jones. On -- it was on  
15 August 11th, 2023.  
16 Q. Did you collect some information to take to  
17 that meeting?  
18 A. Yes.  
19 Q. What did you do? What did you put together?  
20 A. What information did I bring? I'm sorry.  
21 Q. Yes.  
22 A. My, my daughter loaded some pictures and  
23 information about my house for that to be seen by  
24 Mr. Jones. And she made some comparisons to homes  
25 that were in our area. And she put all that on -- so

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1 that they could have it when I went for my house.  
2 Q. You presented that to Mr. Jones at the  
3 meeting?  
4 A. Yes. He had the information. He pulled it  
5 up.  
6 Q. Because you had uploaded it?  
7 A. Yes. Yes.  
8 Q. How did the meeting go? Did you resolve  
9 that?  
10 A. No. Mr. Jones went back and talked with  
11 the --  
12 THE COURT: -- hold on just a second. Yes,  
13 ma'am?  
14 MS. JOHNSON: We object to the ...  
15 THE COURT REPORTER: I'm sorry. I cannot  
16 hear you at all.  
17 MS. JOHNSON: We object to the extent that  
18 it goes to hearsay.  
19 A. Okay. I can tell you --  
20 THE COURT: -- hold on just a second. Are  
21 you -- any response to the hearsay objection?  
22 MR. REED: I'm going to withdraw the  
23 question and try again.  
24 THE COURT: You can ask another one.  
25 MR. REED: I'll try again.

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1 BY MR. REED:  
2 Q. You met with Kennedy Jones; right?  
3 A. Uh-huh.  
4 Q. Presented the information?  
5 A. Correct.  
6 Q. What did Mr. Jones do with the information  
7 you gave him?  
8 A. Mr. Jones, he came back -- well, he went  
9 back. He said he was going to talk with the people  
10 from -- he told us they were from --  
11 MS. JOHNSON: -- objection. This is going  
12 into hearsay again.  
13 A. Oh, sorry.  
14 MR. REED: Well, Kennedy Jones works for the  
15 assessment department. So she's going to tell us  
16 what Kennedy Jones told her.  
17 MS. JOHNSON: Yeah. He was a contractor,  
18 not an employee.  
19 THE COURT: I don't know any of this  
20 information. Because nobody has testified. This  
21 person hasn't testified. I don't know who --  
22 MR. REED: -- Kennedy Jones --  
23 THE COURT: -- Kennedy Jones is?  
24 MR. REED: -- he testified yesterday.  
25 THE COURT: Was he?

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1 MR. REED: Contractor for the --  
2 THE COURT: -- oh, that gentleman. Now I  
3 remember. Okay. Overruled.  
4 BY MR. REED:  
5 Q. What did Kennedy Jones tell you?  
6 A. Mr. Jones said that when he went back to  
7 talk with the people -- representative from Tyler  
8 Technologies that they had changed their or reduced  
9 their appraisal from the price that they had  
10 originally said, to \$261.  
11 Q. Let's make sure we get the number right.  
12 A. I'm sorry. \$261,000. I apologize.  
13 261,000.  
14 Q. Are you sure it wasn't 300?  
15 A. That Tyler Technologies said?  
16 Q. Yes.  
17 A. It was 351,000. I guess my nap at lunch  
18 time was kind of -- I was in here since 8:00.  
19 Q. I understand. Did you reach an agreement  
20 that day about the valuation of your home?  
21 A. No.  
22 Q. Did you go back again?  
23 A. Mr. Jones -- do you want to know what he  
24 told me? That he presented to me a recommendation  
25 that --

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1 Q. -- when did he -- what did Mr. Jones say?

2 A. He said \$325,000.

3 Q. All right. But you did reach an agreement?

4 A. No.

5 Q. Okay. Did you have another -- you didn't

6 reach an agreement. Did you try again later --

7 A. -- yes --

8 Q. -- and have another meeting?

9 A. Yes.

10 Q. Who did you meet with that time?

11 A. I made a call.

12 Q. Yes.

13 A. To the Board of Equalization and -- because

14 they had canceled my appointment that I was supposed

15 to have had by phone on January 25th. They canceled

16 it on January the 11th of 2023(sic). And they didn't

17 reschedule it. So I just kept calling until I got

18 someone. I kept calling the Board of Equalization.

19 And when I called them, I get a lady by the name of

20 Bee -- or I'm sorry -- Gaye(ph). That's the way she

21 pronounced her name.

22 So she made an appointment for a lady by the

23 name of Latonya or Tonya Davis to contact me. And I

24 thought Ms. Davis was with the Board of Equalization.

25 But when Ms. Davis contacted me on March 13th, she

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1 said that she was a hearing officer, just like

2 Mr. Kennedy Jones was. And she had changed -- she had

3 increased the value of it.

4 I'm not sure exactly -- I can't -- I think

5 she increased the value to -- it was more than

6 Mr. Jones had said that the technology -- Tyler

7 Technologies had said that it would be. She had, she

8 had increased it. And she said that she had compared

9 my home to other people in the area. And she said

10 that it was being increased.

11 Q. Did you get an appraisal of your property?

12 A. No.

13 Q. Okay.

14 A. I asked her when she come in, would she send

15 someone to see my house in person? And she said no.

16 Q. Did you ask if an inspection of your home

17 had been done?

18 A. I believe I asked. I'm not sure. I knew

19 there had not been an interior inspection. But I'm

20 not sure if I asked her if there had been an exterior

21 inspection or if they had just driven by, if that's

22 what you're referring to. Is what you're asking?

23 Q. Yes. Let me ask you this, so the 2023

24 market value of your home was 405,910 that you

25 testified to?

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1 A. Yes.

2 Q. And has there been any reduction in that

3 number any time now? Has the assessment --

4 A. -- no. It's been an increase. Has it had a

5 reduction from the 405? Yes. There have been

6 reductions. Mr. Jones said that the Tyler

7 Technologies had resisted. And but then Ms. Davis

8 increased it. But not to the \$410,000.

9 Q. All right. This is my question. There have

10 been now reduction in that value, 405,000, you have

11 not reached an agreement with the assessment

12 department?

13 A. No, I have not.

14 Q. All right. And is your appeal finished yet?

15 A. No.

16 Q. Okay. But you are paying real estate taxes

17 on the higher assessment?

18 A. Yes. Yes, I am.

19 Q. How much more per month are you paying?

20 A. \$367 a month more.

21 MR. MORGAN: Okay. That's all I have.

22 She's going to ask you some questions. He or

23 she.

24 THE WITNESS: Okay. Thank you.

25 CROSS-EXAMINATION

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1 BY MS. JOHNSON:

2 Q. Good afternoon, Ms. Jenkins. My name is

3 Joyce Johnson. I'm with the county. I just have a

4 couple of questions. You testified earlier that your

5 2022 amount was 267,000; is that right?

6 A. Right.

7 Q. And that than you received a new valuation

8 in 2023 for about a little over \$400,000; is that

9 right?

10 A. 405 --

11 Q. -- something like that --

12 A. -- 910.

13 Q. So when you spoke with Mr. Jones about a new

14 value potentially, he said his offer was \$325,000.

15 Was that correct?

16 A. No. It wasn't an offer. He recommended.

17 But he didn't -- he was -- he said that I am going to

18 recommend it. But he didn't offer it to me. He said,

19 you know, but I had my -- I said, I wanted to see --

20 have a hearing before the Board of Equalization.

21 Q. So from 267,000, he still thought it should

22 increase to that 325. Is that a fair representation?

23 A. He thought that it should have been reduced

24 to \$325,000. That was his recommendation.

25 Q. From the 2023 valuation?

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1 A. Yes.

2 Q. But from the 2022 valuation, he thought it

3 should still increase to 325,000; right?

4 A. Could you repeat that?

5 Q. So based on the 2022 valuation, what it was

6 previously --

7 A. -- of 267,000 --

8 Q. -- it should have --

9 A. -- yes --

10 Q. -- still have increased to 325,000; is that

11 correct?

12 A. He was recommending that. That's what he

13 said.

14 MS. JOHNSON: Okay. I have no further

15 questions. Thank you.

16 MR. REED: That's all I have.

17 THE COURT: You can step down at this time.

18 Thank you, ma'am.

19 MR. REED: Linda Pool.

20 LINDA POOL

21 called as a witness herein, having been first duly

22 sworn by the Court, was examined and testified as

23 follows upon,

24 DIRECT EXAMINATION

25

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1 BY MR. REED:

2 Q. State your name for us.

3 A. Linda Pool.

4 Q. You live in Jackson County?

5 A. Yes.

6 Q. How old are you?

7 A. 75.

8 Q. You live out near Lone Jack; right?

9 A. Yes.

10 Q. Okay. You got a notice of reassessment for

11 2023; correct?

12 A. Yes.

13 Q. Tell me about the increase in the fair -- in

14 the market value of your home?

15 A. Okay. It used to be the market value was

16 303,000, I think, or 306,000.

17 Q. Yes.

18 A. Then they sent me an increase to 925.

19 Q. 925,000?

20 A. Yes.

21 Q. So you do have some agriculture property;

22 right?

23 A. Yes.

24 Q. You've got a residential property?

25 A. Yes.

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1 Q. Okay. So it, it tripled; is that right?

2 A. Yes.

3 Q. Did you file an appeal?

4 A. Yes.

5 Q. And did you, did you have a meeting with the

6 assessment department?

7 A. I had three.

8 Q. Three meetings?

9 A. Three meetings. And then several zoom or

10 phone meetings.

11 Q. Okay. Tell me about the first meeting. How

12 did things go?

13 A. I went to -- down to, I think it was 12th

14 and -- it was downtown. And met with someone from the

15 county. And she was very nice. She spent a lot of

16 time listening to me. And she lowered it somewhat.

17 She couldn't tell me why she lowered it. She couldn't

18 tell me which -- how much she was allowing for damage

19 to the house. But it wasn't lowered enough that I

20 could handle it, that I thought was fair.

21 Q. And you had, you had a one-on-one meeting?

22 A. Yes.

23 Q. Have you reached a resolution to reduce the

24 value?

25 A. No.

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1 Q. No? What kind of offers have they made?

2 A. The first one was four and a quarter. And

3 then this last zoom meeting, they offered 575, I

4 believe it was.

5 Q. Okay. Did you ever ask if your home was

6 inspected?

7 A. No. I asked them about inspections. I

8 asked them, in the same conversation, that inspections

9 and that 15 percent limit. And they never could give

10 me an answer. They just skirted around it.

11 Q. Right.

12 A. Someone did, in this last -- it was the

13 State Tax Commission call, they called me back right

14 after the meeting. And they asked me if I wanted to

15 have an inspection.

16 Q. Oh, really?

17 A. That was two weeks ago, I think.

18 Q. I see. All right. Let me ask you this, I

19 imagine your real estate tax bill has gone up.

20 A. Yes.

21 Q. How much?

22 A. I think I had been paying about 4,000 a

23 year. And now it's going to be almost 12.

24 Q. Okay. Do you think, you know, the meetings

25 you have had with the assessment department, with the

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1 county, has the evidence that you brought them, your  
2 argument, been fairly considered by them?  
3 A. No.  
4 MR. REED: Okay. That's all I have. They  
5 may have some questions for you, Ms. Pool.  
6 CROSS-EXAMINATION  
7 BY MR. HANER:  
8 Q. Hello, ma'am.  
9 A. Hi.  
10 Q. So you'd agreed with me that you did receive  
11 the assessment notice that kind of had a significant  
12 increase in it; correct? Of your property value?  
13 A. Yes.  
14 Q. And then you appealed to the BOE; correct?  
15 A. Yes.  
16 Q. And the first meeting with the BOE, can you  
17 describe that process?  
18 A. The meeting with the BOE, if I am not  
19 mistaken, I think that was a phone call that we just  
20 had this week. Okay.  
21 Q. So you had a BOE hearing this week?  
22 A. Yes.  
23 Q. And what date that was?  
24 A. I think that's right. I don't know. It was  
25 this week. It was a phone meeting.

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1 Q. And did you --  
2 A. -- maybe that was the SIC. I get so  
3 confused.  
4 Q. I understand.  
5 A. Meetings in person were downtown with the  
6 assessment people.  
7 Q. Certainly. And was that the first meeting  
8 you said you had with a pleasant woman?  
9 A. Yes. They were all pleasant.  
10 Q. All people you interacted with were  
11 pleasant?  
12 A. Yeah.  
13 Q. And, safe to say, they weren't trying to  
14 coerce you or pull your arm into doing anything;  
15 correct?  
16 A. Probably not.  
17 Q. Okay. And I believe you said the first  
18 offer you had was four-and-a-quarter, or 425,000?  
19 A. Yes.  
20 Q. And prior to that, your home was valued at  
21 303,000; correct?  
22 A. Yes.  
23 Q. And is your home -- does your property -- is  
24 it residential and agricultural?  
25 A. Well, it's a home on acreage. So, yes.

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1 Q. And about how much acreage?  
2 A. About 20, 21 acres. Always been there. I  
3 built it.  
4 Q. And there's a house also on the 21 acres?  
5 A. Yes.  
6 Q. And about how many bedroom is that house?  
7 A. Three.  
8 Q. Three bedrooms. Is there any other  
9 structures on the 21 acres?  
10 A. I have a barn.  
11 Q. A barn?  
12 A. Uh-huh.  
13 Q. I believe you testified this is in Lone  
14 Jack; correct?  
15 A. Yes.  
16 Q. It's not in unincorporated Jackson County?  
17 A. You know, that might be unincorporated  
18 there. I'm on Blue and Gray Park. It's not in the  
19 city limits.  
20 Q. Okay. And did you appeal to the State Tax  
21 Commission?  
22 A. Yes.  
23 Q. What happened at the State Tax Commission?  
24 A. That is who we talked to over the phone. I  
25 think it was this week. God, I get confused between

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1 the BOE and the State Tax Commission. They couldn't  
2 really do anything. But that is the group that once  
3 we hung up, the guy called back and said, Would you  
4 like an inspection?  
5 Q. The State Tax Commission said they'd like to  
6 do an inspection?  
7 A. No. They didn't say that. They asked me if  
8 I would like to have one.  
9 Q. The State Tax Commission asked that?  
10 A. Yes.  
11 Q. Okay.  
12 A. Maybe it was the BOE. I'm telling you, I  
13 get confused.  
14 Q. I understand. And do you currently believe  
15 that your case is pending in front of the State Tax  
16 Commission?  
17 A. Yes.  
18 Q. And why do you believe that?  
19 A. Why do I believe that? Because that's  
20 another avenue that I have to try to get something  
21 done on this.  
22 Q. So you're not aware that the State Tax  
23 Commission has dismissed your appeal?  
24 A. No.  
25 Q. Okay.

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1 A. Did they dismiss it?  
2 Q. I'm going to hand you a document, ma'am.  
3 And we can work through it together. And what I'm  
4 handing you is marked as Defendant's Exhibit 9. This  
5 is Defendant's Exhibit 9, Ms. Pool. Have you ever  
6 seen this document before?  
7 A. I don't remember seeing it.  
8 Q. Would you agree with me that the document  
9 right under the paragraph says --  
10 MR. REED: -- objection, Your Honor.  
11 There's no foundation for this document. It  
12 hasn't been admitted into evidence. It can't be  
13 used for impeachment.  
14 MR. HANER: I don't know if it has to be  
15 admitted into evidence to be used in impeachment,  
16 Your Honor. But this is an order dismissing her  
17 own appeal. I don't know what is more relevant  
18 than this document.  
19 THE COURT: I understand it might be  
20 relevant. But you can't read from it if it's not  
21 in evidence.  
22 BY MR. HANER:  
23 Q. Okay. And so you're unaware of the current  
24 status of your State Tax Commission appeal?  
25 A. Well, I thought I was still due for that. I

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1 thought I was still supposed to be able to go before  
2 the State Tax Commission. Because I recognize this  
3 Mr. Slawson.  
4 Q. So you met with Mr. Slawson, a hearing  
5 officer?  
6 A. No. I didn't meet with him. He sent me an  
7 email. And I thought he had a meeting scheduled or  
8 was going to schedule it.  
9 Q. And will you look at the last page of this  
10 document, ma'am?  
11 A. What is this document? Oh, dismissal.  
12 Okay.  
13 Q. And do you see where it says Appendix A?  
14 A. Okay.  
15 Q. Do you see your name on that list?  
16 A. You know what, I think this is -- and I  
17 don't know. I may be wrong. I have two pieces of  
18 ground. I have like just under 20 acres and then I  
19 have like 1.1 acres. I think they had two different  
20 State Tax Commission appeals. And one of them they  
21 dismissed, because it was the little 1.1 acre  
22 something. But the other one, I think, is still in  
23 effect. Sorry.  
24 Q. No. That's fine. That's your testimony.  
25 A. You just scared me to death. That's not

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1 funny.  
2 Q. I'm just working through the documents and  
3 looking at the names. So didn't mean to scare you  
4 with that at all. So you believe that you had two SITC  
5 appeals?  
6 A. I think they have me scheduled. They made a  
7 mistake.  
8 Q. So you did file two SITC appeals?  
9 A. No. I have two parcels. And I guess when I  
10 filed one, they sent me documents for both.  
11 Q. Okay. And it might be a better way to ask  
12 this. When is your next hearing with the State Tax  
13 Commission for the parcel you're trying to appeal?  
14 A. I don't know.  
15 Q. And when's the last time you heard from the  
16 State Tax Commission about the parcel you're trying to  
17 appeal?  
18 A. That was from Mr. Slawson, when he said that  
19 we had two and one. He canceled one. One was still  
20 good. But I don't have a date.  
21 Q. And what do you believe your property should  
22 be valued at today?  
23 A. Absolutely no more than 15 percent from the  
24 last valuation.  
25 Q. And why is that?

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1 A. Because I think that's Missouri law.  
2 Q. Okay. So you don't believe your property  
3 value is worth anything more than 15 percent above  
4 303,000?  
5 A. That's what I would like to see. You know,  
6 my house has a lot of issues with it.  
7 Q. I understand.  
8 MR. HANER: I'll withdraw this exhibit, Your  
9 Honor. No further questions. Thank you.  
10 MR. REED: No questions.  
11 THE COURT: You can step down at this time.  
12 MR. REED: Your Honor, I was going to call  
13 Dorothy Vandergriff next, which would be my last  
14 witness along these lines. I do have to announce  
15 that this morning I lost track of her. And she  
16 got here. And she sat through the testimony of  
17 Sean Smith. And then while Zach Wilson was  
18 testifying, I located her here and we took her  
19 out to the outside of the courtroom. So I wanted  
20 to let the Court and the parties know that. I'd  
21 still like to put her on the stand.  
22 MR. HANER: Your Honor -- and this is a  
23 taxpayer witness?  
24 MR. REED: Yes.  
25 MR. HANER: We have no objection. It's

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1 fine.

2 THE COURT: Wonderful. Go ahead.

3 DOROTHY VANDERGRUFF

4 called as a witness herein, having been first duly

5 sworn by the Court, was examined and testified as

6 follows upon,

7 DIRECT EXAMINATION

8 BY MR. REED:

9 Q. Dorothy, would you state your name for us?

10 A. Dorothy Vandergriff.

11 Q. Spell your last name.

12 A. V-A-N-D-E-R-G-R-I-F-F.

13 Q. You are a Jackson County resident and real

14 estate owner; correct?

15 A. Correct.

16 Q. How old are you?

17 A. 72.

18 Q. I'm going to ask you about the notice of

19 reassessment of your property for 2023. Did the, did

20 the value of the property go up from 2022?

21 A. The value of the property did not go up.

22 Q. Okay. What about the assessed value?

23 A. The assessed value went up.

24 Q. What was the change?

25 A. It went up from 251,000 to 413,000.

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1 Q. Okay. Did you file an appeal of that?

2 A. I went down to the meeting with Jackson

3 County.

4 Q. How many meetings did you have?

5 A. Couple. Two down there. And two meetings

6 down there and then phone calls.

7 Q. All right. Did you try to collect any

8 evidence that would prove the value of your real

9 estate was lower than it was assessed at?

10 A. Yes. I had an appraiser come out and go

11 around the house and determine what the value should

12 be. And he agreed with the \$251,000 figure.

13 Q. Did you pay for that appraisal? Did you

14 have to pay for it?

15 A. No, I didn't. It was a friend.

16 Q. It was a friend that did it?

17 A. Yeah.

18 Q. Okay. You have gone to meetings downtown

19 with the assessment department?

20 A. Yes.

21 Q. How have those gone?

22 A. They didn't go in my favor.

23 Q. All right. Did you set up appointments or

24 just show up?

25 A. One I set up the appointment. The other, I

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1 just went down because I couldn't believe it was going

2 badly.

3 Q. All right. Have you every reached an

4 agreement on reducing the market value of your home?

5 A. Not at this time.

6 Q. Do you still have an appeal pending?

7 A. Yes, I have on -- filing an appeal based on

8 my age and disability status.

9 Q. I wanted to ask you about your tax bill,

10 real estate tax bill has gone up, I guess?

11 A. Yes. It's more than doubled.

12 Q. How much?

13 A. It's gone from up \$2,300 to 5,100.

14 Q. Per year?

15 A. Per year.

16 Q. All right. You're retired though; right?

17 A. I am supposed to be, at this age.

18 Q. Still working?

19 A. Yes.

20 Q. Are you going to be able to keep up with

21 this tax bill?

22 A. No.

23 Q. Okay. What do you foresee happening?

24 A. I will eventually have to sell my house.

25 MR. REED: That's all I have. Hold on.

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1 CROSS-EXAMINATION

2 BY MS. JOHNSON:

3 Q. Good afternoon. I'm getting my time mixed

4 up. I'm Joyce Johnson. I am with the county. I just

5 had a couple of questions. You indicated that -- did

6 you stipulate your amount with the BOE?

7 A. I went down and showed them my information

8 that it was 251,042. They're asking about them prior

9 years and my appraiser's, you know, estimate also.

10 And they said that, no, that they had a different

11 amount, 417,000. And I said, How did you get that?

12 And they said, Well, that's just what it's worth.

13 Q. Okay. So is the appeal still going or?

14 A. I'll be filing another appeal on it. But,

15 you know, at the moment, the property increase, the

16 tax increase is been in effect and I have been paying

17 on it.

18 Q. You said when you were speaking earlier with

19 Mr. Reed that you appealed based on your age and

20 disability; is that correct?

21 A. Yes.

22 Q. But not on your value or is it altogether?

23 A. It's really all. The value first, because,

24 you know, that is accurate. I felt that was the

25 accurate value for it. But then you should receive a

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1 consideration for the fact that at our age we really  
2 can't work for 60 hours a week that it takes to  
3 support that kind of tax increase.

4 Q. Are you -- when you speak -- when you refer  
5 to your age, are you referring to the SBI90 bill? Is  
6 that why you believe that you should have an appeal on  
7 your age?

8 A. It's -- most people have -- at our age,  
9 begin to see reductions in charges, rather than  
10 increases.

11 Q. Okay. Are you familiar with the SB 190  
12 bill?

13 A. No.

14 Q. Are you familiar with the senior tax  
15 program?

16 A. I understand that there is a form to be  
17 filled out. I have got that, to try that also. But I  
18 really don't have much hope for it.

19 Q. Okay. Have you filled it -- sorry. Just to  
20 clarify, did you fill it out already or --

21 A. -- no, I haven't filled it out.

22 Q. Okay. Have you looked into it at all?

23 A. Yes.

24 Q. Okay. Where did you look into it?

25 A. I was not told anything about it down at

1 Jackson County. What I actually ended up doing, a few  
2 months ago, was going out to Independence. And the  
3 collector out there said, you know -- told me about  
4 it. And I thought, why did I not hear about this?  
5 You know, why was I was not told this, you know, when  
6 I was talking to Jackson County about it? So I  
7 appreciate his telling me. But it would have been  
8 nice to have heard it last year.

9 Q. And you also said an appeal based on your  
10 disability; is that correct?

11 A. I have disability plastic(sic), yes.

12 Q. Okay. Ma'am, if you were to sell your home  
13 tomorrow, for whatever reason, what would you put it  
14 on the market for?

15 A. I would put it on the market for anything I  
16 want. But I think I'd get 251.

17 Q. 251?

18 A. Yes.

19 Q. Okay. I'm just double checking that that's  
20 your value. Okay. Thank you.

21 MS. JOHNSON: I have no further questions.

22 MR. REED: Nothing further, Judge.

23 THE COURT: You can step down at this time.

24 Thank you.

25 TOM SCHULER

1 called as a witness herein, having been first duly  
2 sworn by the Court, was examined and testified as  
3 follows upon,

4 DIRECT EXAMINATION

5 BY MR. MORGAN:

6 Q. Good afternoon.

7 A. Hello.

8 Q. Would you please state your name for the  
9 record?

10 A. Tom Schuler.

11 Q. And, Mr. Schuler, are you --

12 THE COURT REPORTER: Could you spell your  
13 last name?

14 THE COURT: I was just going to ask. Could  
15 you spell your last name?

16 THE WITNESS: S-C-H-U-L-E-R.

17 BY MR. MORGAN:

18 Q. And would you tell us a little bit about  
19 where you work?

20 A. I am an audit manager for the Missouri State  
21 Auditor's Office and work in our Kansas City office,  
22 downtown.

23 Q. Okay. How long have you worked at the  
24 auditor's office?

25 A. Thirty years this month.

1 Q. Congratulations.

2 A. Thanks.

3 Q. Let's talk a little bit, briefly, about your  
4 work experience. Been there for 30 years. What  
5 different roles have you played in the office?

6 A. I started at the auditor's office as an  
7 audit assistant in 1994. And I progressed up to staff  
8 auditor one. Staff auditor two, within probably a  
9 year and a half. And in early '96, I believe I got  
10 promoted to senior auditor, senior auditor one. And  
11 in the fall of '96, I believe I was promoted to senior  
12 auditor two.

13 And, at that time, we opened the Kansas City  
14 branch of the office. And so I moved from Jefferson  
15 City to move to Kansas City. And then in March of  
16 2000, I was promoted to audit manager, which is my  
17 current position.

18 Q. Okay. And just kind of briefly, what does  
19 an audit manager do?

20 A. As audit manager, I am responsible for  
21 multiple audits that are ongoing in versus stages.  
22 You know, some are in field work stage. Some are in  
23 report writing stage. You know, some are in  
24 preplanning stage. They haven't gotten started but we  
25 are planning. I oversee, usually, one to three audit

1 crews. They usually have anywhere from one to four  
2 auditors working on the audit.

3 I'm responsible for, you know, helping to  
4 plan the audit with the audit crew and in conjunction  
5 with my audit director. Notifications, contact with  
6 the auditee, you know, the required communications  
7 that we would send out under the government auditing  
8 standard. And then, you know, just available to  
9 answer questions for my staff.

10 I do review all the work papers prepared by  
11 staff on my audits. And I review the draft report  
12 that is put together by the in charge. And then I  
13 work with the audit director and various upper level  
14 executive staff to work through the report and they  
15 have various level of review. Answer questions. Make  
16 changes.

17 And then I also, I help with recruiting  
18 functions. You know, occasionally go to a college to  
19 do some recruiting. I help with interviewing  
20 candidates for jobs. I teach training in-house,  
21 whenever they need me to, you know, for staff. Put on  
22 various trainings. We have continuing education  
23 requirements.

24 And I occasionally speak at an outside  
25 function, you know, to a group of, say, clerks or city

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1 clerks, county clerks. So that's the general, general  
2 gist of my duties.

3 Q. Great. Thank you so much. What kind of  
4 specialized training -- let me -- you did ask -- you  
5 indicate you oversee the staff. How many staff,  
6 typically, do you oversee at a given time?

7 A. It can depend -- range anywhere from, you  
8 know, sometimes as few as one or two. Sometimes as  
9 many as seven or eight. Yeah, I probably have gone  
10 outside of that parameter occasionally. But that's  
11 usually two to three audits. Usually there's two or  
12 three people on each audit.

13 Q. And that's sort of audit staff, given the  
14 different levels?

15 A. The different levels, yes. There's the in  
16 charge. In charge, which is a senior auditor. And  
17 they take care of the day-to-day duties of their  
18 particular job. And then there would be, you know,  
19 one to two staff, typically, that work under the  
20 senior. And then they would all report to me.

21 Q. Okay. And what kind of specialized training  
22 or licenses do you have?

23 A. I am a licensed CPA. I received my CPA  
24 license in January of 2000. So that is my only  
25 certification. I have a Bachelor of Science in

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1 Business, with a degree in accounting from Emporia  
2 State University. And that is -- I get my 40 hours of  
3 continuing education annually to keep my license and  
4 have to make sure to do that.

5 Q. I'm familiar with that too. I think we're  
6 getting to the end of the reporting year for us as  
7 lawyers.

8 A. Yes.

9 Q. What type of, what type of audits do you  
10 perform? Either you or the office in general?

11 A. The office in general, I mean, we do, we do  
12 financial audits of the State of Missouri. We are  
13 responsible for auditing their ACFA, which is their  
14 Annual Comprehensive Financial Report. And we also do  
15 the single audit for the State of Missouri, which the  
16 single audit is an audit of the federal dollars that  
17 flow through the state.

18 And there are certain requirements that are  
19 put out that indicate what needs to be audited. Our  
20 office is responsible for that. And then we also do  
21 performance audits of a variety of different local  
22 government entities, counties, various licensing  
23 boards, barber's boards. There's various boards that  
24 issue licenses that we have some responsibility for.  
25 But performance audits is the main type of audit that

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1 we perform.

2 Q. Yeah. I was going to ask you a little bit.  
3 Just, you know, you don't have to get into the  
4 details -- the nitty gritty of this -- but what,  
5 generally, is a performance audit? What are you  
6 looking at? What are you looking at? What are you  
7 considering all those things?

8 A. On a performance audit, we, we generally use  
9 three audit, general audit objectives that, that we  
10 use for the majority of our audits which would be a  
11 review of their internal control, policies and  
12 procedures, review of their compliance with state law,  
13 constitutional provisions as well as their own rules  
14 and ordinances. And then we review certain management  
15 practices that we believe, you know, economy or  
16 efficiencies could be, you know -- improve their  
17 operations. So those are kind of the three general  
18 objectives that most of our audits are performed  
19 within those to reach those objective.

20 Q. I don't want to say it's but is it fair to  
21 say that almost all of your performance audits that  
22 you're looking at are they complying with the law?  
23 Are they complying with the constitution? Are they  
24 compliant with the ordinances or their own rules?

25 A. Yes. Every -- almost every performance

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1 audit.  
2 Q. It's hard to say "always" and "never."  
3 A. Sure. Always an exception. But, yes,  
4 generally, that would be -- that would be an  
5 objective.  
6 Q. I think you gave us a little bit of flavor  
7 about what types of entities of auditees.  
8 A. Yes.  
9 Q. That sounds odd to me. Odd joke for the  
10 day.  
11 A. Sure.  
12 Q. What types of auditees are there?  
13 A. We audit counties, cities, which, you know,  
14 there's a little -- certain entities in order to do an  
15 audit, we have to be petitioned. Missouri has a  
16 petition process that citizens can go through to  
17 gather signatures. But if those signatures are  
18 obtained, then we would come and do an audit. That  
19 could be a city, an ambulance district, fire district,  
20 town, village.  
21 Most counties in the state, we do have  
22 responsibility for. Any third class county, we  
23 regularly audit. And then other, other counties,  
24 there just has to be particular circumstances that  
25 would be met. Or if we are requested to come and do

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1 an audit, that does happen occasionally. And we, you  
2 know, it's up to the state auditor to accept that  
3 engagement on not. But I have worked on several  
4 audits where we were requested to come in and we also  
5 do those.  
6 Q. Okay. It's not unusual and certainly within  
7 your purview to audit an assessment department or  
8 assessor's office?  
9 A. Sure.  
10 Q. At a county level?  
11 A. Yes.  
12 Q. Okay. The -- as part of your assessment or  
13 assessments -- part of your audit, what kind of  
14 information, material things like that, do you gather?  
15 A. We would request, on an audit, typically the  
16 minutes of meetings of, you know, boards or  
17 commission. But minutes of their meetings. Raw  
18 financial data. We might request a record of receipt  
19 slips that have been issued. Financials.  
20 Q. Sort of depends upon the auditee, what is  
21 their course of business?  
22 A. Yes. Absolutely.  
23 Q. Okay. And you speak with people in that  
24 process?  
25 A. Correct.

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1 Q. You, you review the law and relevant, you  
2 know, applicable provisions that they would be  
3 controlled by?  
4 A. Yes.  
5 Q. And the -- I want to talk a little bit --  
6 sort of steer ourselves now to what is more relevant  
7 to this case. And that is, did you or the State  
8 Auditor's Office receive a request to do an audit that  
9 is -- as it relates to this case?  
10 A. Yes. The request was received from the  
11 Jackson County Legislature to do an audit of the  
12 assessment department, assessment process, in Jackson  
13 County.  
14 Q. And do you remember -- did they pass an  
15 ordinance to do that?  
16 A. Yes. I believe they passed an ordinance and  
17 they did provide a copy of that ordinance to our  
18 office.  
19 Q. I'm going to show you what's marked as  
20 Exhibit 46E, which has already been admitted. I'll  
21 let you just read the first paragraph or two. And  
22 then I'll ask you a question about it.  
23 A. Yes.  
24 Q. Okay. Is that the resolution that was  
25 passed that -- requesting the auditor's office to do

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1 an audit of the assessment department?  
2 A. Yes.  
3 Q. Okay. In Jackson County, I should say. Now  
4 was this, was this a performance or a finance --  
5 financial audit?  
6 A. This would have been completed as a  
7 performance audit.  
8 Q. Okay. So in what regard, what are you  
9 looking at to determine are they in compliance? Are  
10 they doing what they're supposed to be doing?  
11 A. Just under government auditing standards, we  
12 would be required to determine what our objectives on  
13 the audit were, to communicate those to the, to the  
14 auditee. And then, as I stated earlier, in our  
15 objectives for this audit, the -- were to review  
16 internal controls over assessment department  
17 processes, to review compliance for the assessment  
18 department and the assessment process with statutes,  
19 charter, county code. And then to look at certain  
20 management practices that we believe could be  
21 improved, efficiencies or economies of scale.  
22 Q. Okay. And, in particular, does it say there  
23 what they're asking you to do in that exhibit?  
24 A. They have included several -- there's  
25 several bullet points included here of, of things that

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1 they would like us to -- they have recommended that be  
2 included within the scope. Yes, there are several  
3 things they have suggested, yes.

4 Q. And did the State Auditor's Office accept  
5 that invitation and initiate an audit?

6 A. Yes. The invitation was accepted. And we,  
7 we initiated an audit in, I believe, September of  
8 2023. I did a conference with the legislature and a  
9 public meeting and announced that we were getting that  
10 audit started and the audit commenced at that time.

11 Q. And that sort of leads to the question I was  
12 going to ask. Have you been personally involved in  
13 this audit?

14 A. Yes. Yes.

15 Q. All right. Now, you began that in  
16 September. In December, did the State Auditor's  
17 Office issue a preliminary report?

18 A. Well, it was a letter. We issued a  
19 preliminary letter that contained matters that we had  
20 determined needed to be, you know, should be disclosed  
21 to the, to the auditee, as well as the public. And it  
22 was a preliminary letter. We have yet to conclude our  
23 audit. But under government auditing standards, there  
24 are times where preliminary information can and should  
25 be shared with the entity being audited. And the

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1 decision was made that we would release a preliminary  
2 letter to notify them of our initial, our initial  
3 concerns.

4 Q. And you -- you know, preemptively what I was  
5 going to ask you. This is perfectly in accordance  
6 with auditing standards to issue one?

7 A. Yes. Government auditing standards does  
8 authorize the release, preliminarily, of information  
9 prior to the conclusion.

10 Q. And you have never -- it's a pretty  
11 extraordinary situation in your own personal  
12 experience; right?

13 A. Yeah. I have been -- in my 30 years, I have  
14 personally have not been involved with, you know, the  
15 public release of a preliminary letter. I certainly  
16 have had preliminary discussions with, you know,  
17 people about things that we have -- but, you know,  
18 putting that in a letter for myself, yeah, this was  
19 the first time that I have experienced that.

20 Q. Okay. Now I'm going to, I'm going to begin  
21 to ask you some questions about the -- this  
22 preliminary letter, preliminary report. Would it  
23 assist your recollection or your testimony to be able  
24 to review or have in front of you that report?

25 A. It would.

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1 Q. All right. I'm going to -- it's already  
2 been admitted into evidence. I believe it's  
3 Exhibit 19.

4 MR. TAYLOR: 15. Exhibit 15.

5 MR. MORGAN: Or maybe 15.

6 THE COURT: I'm showing it is 15 and it is  
7 in evidence.

8 MR. TAYLOR: Sounds like he's -- to start --  
9 question --

10 THE COURT REPORTER: -- I can't get you  
11 speaking so quickly.

12 MR. TAYLOR: -- objections earlier. And we  
13 would just reassert our objections about relying  
14 upon this letter because it contains hearsay  
15 within hearsay and legal conclusions. And  
16 that -- comes into evidence under the statute, as  
17 being -- subsequently this information within the  
18 Exhibit 15 should be ...

19 THE COURT REPORTER: Judge, I couldn't get  
20 that.

21 THE COURT: Understood.

22 MR. MORGAN: And I'll respond to that. I  
23 mean, there were two statutes that apply here.  
24 Section 490.180 and 491.190. They don't just  
25 say --

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1 THE COURT: -- it's in evidence.

2 MR. MORGAN: Okay.

3 THE COURT: But I think he's just saying  
4 he's going to argue about the weight of the  
5 evidence, I think --

6 MR. MORGAN: -- and I'm perfectly fine with  
7 that.

8 THE COURT: Okay.

9 MR. MORGAN: It's fully into evidence and he  
10 can argue about the weight of it, you know, in  
11 that regard.

12 BY MR. MORGAN:

13 Q. And just to be fair to the process, I'm just  
14 going to kind of walk through it and not -- we'll see  
15 if I have objections. But I'm going to lead a little  
16 bit. So I don't want to get too far afield in what  
17 the letter report or the preliminary report says.

18 You indicated earlier -- and I think this is  
19 the first paragraph. But what was the genesis of  
20 this, this audit or this -- what were the concerns or  
21 things that led to it?

22 A. There were numerous complaints that were  
23 received. You know, our office received some. I  
24 believe the Jackson County Legislature received some  
25 regarding the assessment process and, specifically,

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1 you know, notices and inspections that were performed  
2 of properties. And the legislature determined that  
3 they would like our office to come in and take a look  
4 and do an audit of that process and, you know, just  
5 specifically look at the procedures for inspections.  
6 And we accepted it.

7 Q. And the letter really is intended to address  
8 the deficiencies and non-compliance of the Jackson  
9 County Assessor's Office and the assessment process?

10 A. Correct.

11 Q. Okay. And you said earlier, you know, sort  
12 of the extraordinary circumstances. You know, this  
13 was released in accordance with general accounting --  
14 excuse me -- auditing standards because of the time  
15 sensitivity and necessary to be disclosed prior to the  
16 completion?

17 A. Yes. The government auditing standards, it  
18 sets forth various requirements and there is guidance  
19 that suggests that if the auditor believes that they  
20 have uncovered a non-compliance or other issue that  
21 is, you know, very significant, if it's of a time  
22 sensitive nature, it does authorize and gives, gives  
23 guidance that the auditor can, can report that  
24 deficiency to the auditee.

25 Q. And just to give context to the time frame

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1 here, this was issued in December. December 18, 2023,  
2 because of the tax bills that were coming due at the  
3 end of the year?

4 A. Yeah. The situation with the tax bills  
5 becoming due at the end of the year, we felt that, due  
6 to the time sensitive nature, getting, getting some  
7 information out to the legislature and the public,  
8 prior to the end of the year, was pertinent and  
9 allowable under the standards.

10 Q. Thank you. And in terms of the objectives,  
11 what you were trying to -- you were trying to and are  
12 trying to do in this audit is determining whether or  
13 not the assessment department actually notified or  
14 conducted physical inspections and did the proper  
15 notifications in connection with those as required by  
16 law?

17 A. Correct.

18 Q. And the auditor's office -- excuse me. Did  
19 the Jackson County Assessor's Office provide you  
20 information and notifications that they sent out to  
21 their taxpayers and their property owners; right?

22 A. Correct. We requested information regarding  
23 notices and other information provided to taxpayers.  
24 And we were provided various information and, yes,  
25 some databases of information. But it included two,

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1 two different notifications or letters, notices that  
2 were sent out to taxpayers.

3 Q. Okay. And the two notifications that are  
4 the ones that they say were the notifications sent out  
5 to taxpayers, to give them their required, written  
6 notice, are the ones that are attached to this, to  
7 this report?

8 A. Yes. The notices included in the back of  
9 the report as the appendices are the only  
10 notifications that we were made aware of that went to  
11 taxpayers. And, yes, I believe the county thought  
12 that was their required notifications.

13 Q. And so, under the law, as you looked at  
14 Section 137.115, it requires clear, written  
15 notification, clear written notice. And these are the  
16 ones that they gave to you in support of that; is that  
17 right?

18 A. These are only the notices we were  
19 provided --

20 MR. HANER: -- Your Honor.

21 THE COURT REPORTER: Mr. Taylor, I can't see  
22 you at all. Thank you.

23 MR. TAYLOR: I'm going to object at this  
24 point. I'm kind of riding a line between what's  
25 in the letter versus kind of outside. Start to

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1 ask him about whether or not -- legal  
2 conclusions, the statute, their work processes  
3 regarding what the notice was. I think that's  
4 beyond the scope of the letter. So we'd object  
5 to on the basis.

6 I don't know if you're aware but during the  
7 deposition we made a record about a number of  
8 these issues. The auditor's office and Jackson  
9 County, as an auditee, made certain objections  
10 based on that. So to raise that now -- because  
11 it's kind of happening again. Because they're  
12 kind of riding the line between talking about the  
13 contents on the face of the letter, which we've  
14 made our objections to.

15 And then kind of going beyond the contents  
16 of the letter. And Judge Dandurand made an order  
17 about that. I could read that now for the  
18 record. And then any future objection, I could  
19 relate back to that. That's fine if that works  
20 for you.

21 THE COURT: Okay.

22 MR. MORGAN: I'm sorry. Was there an  
23 objection or just --

24 MR. TAYLOR: -- yes. I was going to read  
25 Judge Dandurand's order and then finish my

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objection.

So the Special Master in this case, on June 25, 2024, issued an order regarding discovery of evidence at trial in this matter. Said:

The Special Master made ruling on these issues finding anything outside the scope of the Attorney General's Office subpoena was not discoverable and may not be presented in evidence at trial. And, further, even if certain information is within the scope of a subpoena, the provisions of Chapter 29 prohibit discovery into the use of evidence at trial of information related to work papers and work product from the State Auditor's Office.

So I know Mr. Morgan going into kind of red line between that and I interjected now because he started asking him about the auditor's office thoughts about clear notice of what they're looking at when they're reviewing these things.

And so my objection is to ask him questions because it's going into their work product and the work papers and how they're conducting their audit. It's beyond the contents of Exhibit 15. That's a long objection. So I appreciate that.

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MR. MORGAN: I don't know what to say to that. I mean, it's not really an objection.

THE COURT: I think it's just watch what you have asked. Okay? I will leave it at that.

MR. MORGAN: All right.

A. Can I just put the --

THE COURT: -- hold on. I don't think there's a question in front of you at this time.

MR. MORGAN: I think he's just trying to figure out. Just hit the button. And it's 1111.

BY MR. MORGAN:

Q. All right. Okay. Again, back to -- I just want to restate my question. I hope it's clear on the record. These -- when you asked and received the notices under the statute, that went to taxpayers or property owners as required by law, these are the ones that they gave you; right?

A. Correct.

Q. Okay. And we're looking at Attachment A and Attachment B to the, to this Exhibit 15?

A. Correct.

Q. Okay. All right. Now, the assessor's department -- assessment department indicated that approximately 200,000 residential properties were assessed at valuations that were more than 15 percent

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and, therefore, required a physical inspection by law?

A. Based on the information that they provided to us, yes. There was approximately 200,000 parcels of residential property that exceeded a 15 percent increase.

Q. In other words, under the law, there was at least 200,000 -- approximately 200,000 properties that had to get the required notifications for a physical inspection?

MR. TAYLOR: Your Honor, may I object? If the, if the -- if what this information that he just said is contained in this letter, I am not going to lodge the objection I just alleged, which I just asserted. But to the extent he's going beyond what the contents that's in this letter, I reassert the objection that I made under the Special Master's order.

THE COURT: Okay. I'll take it with the case.

BY MR. MORGAN:

Q. Page two. Paragraph that starts with "based on." Basically restating that first sentence. So of those approximately 200,000, the auditor's office received information from the assessment department that approximately 50,000 of them received Attachment

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A notification?

A. Correct.

Q. Okay. And then all of them or it appears to be all of them, received Attachment B; is that right?

A. That's correct.

Q. Okay. And they received them at different times?

A. Correct.

Q. Okay. And the assessment department indicated that they did not send these letters to all of the applicable -- which is Attachment A -- applicable taxpayers during the time frame, due to excessive demand this would have put on the department's officials and resources?

A. Correct.

Q. That happened in, apparently happened, sometime between April and June when they sent out the first set of 50,000 letters?

A. Yeah. Yes. I believe they indicated that the 50,000 letters began to be sent out in April. And, at some point during that process, they were preparing it themselves and they ran out of time.

Q. Yeah. And to be fair, it says: From April to June. It wasn't just in April. From April to June?

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1 A. From April to June, yes.  
2 Q. Yeah. And so that's, what, one-fourth of  
3 the total properties?  
4 A. Correct.  
5 Q. Okay. And as the auditor's office has  
6 described it, they then send a more general letter  
7 which is Attachment B?  
8 A. Correct.  
9 Q. Okay. And for this sort of more general  
10 letter they used a mail vending company?  
11 A. Yes.  
12 Q. They didn't send it out themselves?  
13 A. Correct.  
14 Q. And they send them in the time frame of a  
15 first set, apparently, in May 31, 2023. And the  
16 second set, June 15th, 2023?  
17 A. Correct.  
18 Q. As far as we know, from this report, we  
19 don't know how many were sent out in May 31st or how  
20 many were sent out on June the 15th?  
21 A. Correct.  
22 Q. All right. And in those, the more general  
23 letter, which is Attachment B to the auditor's report,  
24 it doesn't even have a date on letter; is that  
25 correct?

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1 A. There is no date.  
2 Q. And so if they sent it out June 15th, and  
3 the deadline for June 10th -- well, do you have any  
4 experience of how long it takes a letter to get to  
5 somebody when it's mailed out by a mail vendor?  
6 A. No. Not that I can discuss in court.  
7 Just -- I'm no expert on that.  
8 Q. I'm not asking you to be an expert. I was  
9 just like it takes a few days, probably?  
10 A. Typically, yes.  
11 THE COURT: I hate to interrupt. I just  
12 want to make sure I know what you're talking  
13 about when you say Exhibit B. Because what I  
14 have on 15, I have the Jackson County Assessment  
15 Department says Attachment A. But I'm not seeing  
16 where -- I have -- it looks like a hanger for a  
17 door. And then it just says the 2023 assessment.  
18 Those are the three things that are attached.  
19 Which would -- what is B that you're talking  
20 about?  
21 MR. MORGAN: Attachment B should be the 2023  
22 reassessment notice.  
23 THE COURT: And is C a door tag?  
24 MR. MORGAN: Yeah. C is a door tag.  
25 THE COURT: Okay. Thank you.

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1 MR. MORGAN: Thank you.  
2 THE COURT: Just making sure we're on the  
3 same page.  
4 MR. MORGAN: You bet.  
5 BY MR. MORGAN:  
6 Q. And in that Attachment B, the more general  
7 letter, doesn't it also -- doesn't provide the, the  
8 percentage change in the assessment; is that right?  
9 A. Correct. It just shows the prior, prior  
10 assessment value from the previous assessment and the  
11 current year's.  
12 Q. And I'll just direct you to page three.  
13 Okay? Page three, under Physical Inspection Notice.  
14 Why don't you just go ahead and just read that short  
15 paragraph?  
16 A. The AD, assessment department, did not  
17 notify most property owners whose assessed valuation  
18 increased more than 15 percent, in writing, that a  
19 physical inspection was required and did not provide  
20 "clear written notice of the owner's rights relating  
21 to the physical inspection" when conducting its  
22 parcel-by-parcel exterior review, as required.  
23 Q. Okay. Let's -- I'm going to pause. And  
24 let's go to Attachment B, which is the -- well, let's  
25 go to Attachment A first. Let's do this in order. As

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1 you look at that, what they've asserted to be their  
2 notification, written notification to property owners,  
3 is there any statement in there that gives notice of  
4 the right to a physical inspection?  
5 A. No.  
6 Q. Is there any notice that there -- indicated  
7 the right to request an interior inspection be  
8 performed during the physical inspection?  
9 A. No.  
10 Q. Is there any notification in there that the  
11 right -- they have a right to no less than 30 days to  
12 notify the assessor of a request for an interior  
13 inspection?  
14 A. No.  
15 Q. Is there any notification in there of the  
16 right to a physical inspection that shall include but  
17 not be limited to an on-site personal observation and  
18 review of all exterior portions of the land, in any  
19 buildings and improvements to which the inspector has  
20 or may reasonably and lawfully gain external access.  
21 MR. TAYLOR: Your Honor, if I may object?  
22 Probably should have done this earlier. But he's  
23 leading the witness. So I would object on that  
24 basis.  
25 THE COURT: Sustained.

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1 BY MR. MORGAN:  
2 Q. Okay. Let's take a look at, let's look at  
3 the law then. Turn back to -- I'm going to have you  
4 switch back and forth between these two. All right.  
5 Go back to page two.  
6 A. Okay.  
7 Q. All right. So if you go back to page two,  
8 you see the third bullet point there?  
9 A. Yes.  
10 Q. All right. What does that -- do you want to  
11 read that the first sentence of that provision?  
12 A. Sure. Section 137.115.12 RSMo: Requires  
13 the physical inspection to include, at a minimum, an  
14 on-site personal observation and review of all  
15 accessible exterior portions of the land and any  
16 buildings and improvements, and an observation and  
17 review of the interior of any buildings or  
18 improvements on the property upon the timely request  
19 of the owner.  
20 Q. Does the Attachment A include any  
21 notification of that requirement?  
22 A. No.  
23 Q. Does Attachment B include any notification  
24 of that requirement?  
25 A. No.

1 Q. Okay. Does it Attachment -- march through  
2 this again. Does Attachment B require any  
3 notification or a notification that they have a right  
4 to a physical inspection?  
5 MR. TAYLOR: Your Honor, if I may?  
6 THE COURT: Yes.  
7 MR. TAYLOR: I'd like to lodge a cumulative  
8 objection. I mean, he's just asking him to go  
9 through and read the document. You can read the  
10 document. Move on without him reading every  
11 portion of the letter in the document. It's  
12 already in evidence. So I would object.  
13 MR. MORGAN: I am trying to help him out.  
14 That's what -- I was trying to help him out. But  
15 if we want to go through the rigorous process of  
16 going through, having him read the provision and  
17 then asking him is it in the letter? Then I'm  
18 happy to do that too. You choose whichever way  
19 you want, Ryan. I mean, I'm perfectly fine  
20 either way.  
21 MR. TAYLOR: That's my objection. It's  
22 cumulative. You've asked him questions.  
23 THE COURT: It is in evidence and I can read  
24 it. Right now you're just asking him to read  
25 from it; correct?

1 MR. MORGAN: I'm asking him to identify --  
2 look at the, look at the letters and identify  
3 whether or not that required notification by the  
4 statute, which has been cited in here, is in the  
5 letter. That's what I'm asking him to do.  
6 THE COURT: Go ahead.  
7 MR. MORGAN: Okay. How would you like me to  
8 do it, Ryan? You want to go quicker or do you  
9 want to go slower?  
10 MR. TAYLOR: All I am saying is I don't --  
11 you're asking questions about the document. The  
12 document is in evidence. You can ask questions  
13 about it. But I think it's cumulative. I don't  
14 think we need to keep continuing to ask  
15 questions.  
16 THE COURT: You can ask some questions about  
17 it. But, at some point, it does get duplicative.  
18 So you may proceed.  
19 MR. MORGAN: Okay.  
20 BY MR. MORGAN:  
21 Q. I'm happy to -- so I asked the question,  
22 does Attachment A include notice of the rights to a  
23 physical inspection? I asked that with respect to A.  
24 And does Attachment B include that notice?  
25 A. No.

1 Q. And I asked that with respect to does it  
2 include the notice of a right to inspection, interior  
3 inspection, performed during the physical inspection?  
4 I asked that with respect to A. Does Attachment B  
5 include that?  
6 A. No.  
7 Q. And I asked about -- does it give the notice  
8 of the no less than 30 days to notify the assessor of  
9 a request for interior inspection. I asked that with  
10 respect to A. Is it -- is that in Attachment B?  
11 A. There is, there is a sentence included in  
12 Attachment B that discusses that, that the taxpayer  
13 may have the right to request a physical inspection.  
14 And that they need to do it within 30 days. But that  
15 is -- that's one of the deficiencies that we have  
16 cited in the letter.  
17 Q. Okay. Now, I hate to quibble with you. But  
18 let's go to Attachment B. Okay.  
19 A. Okay.  
20 Q. Where in there do you see it has to be done  
21 in no less than 30 days?  
22 A. That they have to notify you to request --  
23 no less than 30 days to notify the assessor of a  
24 request for an interior inspection. I stand  
25 corrected. It does discuss that they may have the

1 right to request. But it does not appear that it  
2 includes any time frame.

3 Q. All right. No -- by this, they have nothing  
4 in this notification that indicates that right?

5 A. Correct. I agree.

6 Q. All right. I was asking about, you know,  
7 when you said, with respect to they shall -- the right  
8 to be notified shall include but not be limited to an  
9 on-site personal observation, et cetera, as required  
10 by law. That was not in Attachment A. Is that in  
11 Attachment B?

12 A. Can you rephrase that?

13 Q. Yeah. I will. Sorry. So the statute says:  
14 Shall have a right, shall include -- the physical  
15 inspection shall include but not be limited to an  
16 on-site personal observation and review of all  
17 exterior portions of land, any buildings, improvements  
18 to which the inspector has or may reasonably and  
19 lawfully gain external access. That is the right. Is  
20 that right identified in Attachment A?

21 A. No.

22 Q. Is that right identified in Attachment B?

23 A. No.

24 Q. Okay. The law further says that: They have  
25 the right to -- the physical inspection shall include

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1 observation and review of the interior of any building  
2 or improvements on the property upon a timely request  
3 of the owner. Is that right identified, notified in  
4 Attachment A?

5 A. No.

6 Q. Is that right identified, notified in  
7 attachment -- identified in Attachment B?

8 A. No.

9 Q. Okay. The law also provide that: Mere  
10 observation of the property, via a drive-by inspection  
11 of the like shall not be considered sufficient to  
12 constitute a physical inspection. Is that right,  
13 notification in Attachment A?

14 A. I can't -- can you repeat that question?

15 Q. Yeah. So the law requires that there --  
16 that mere observation of the property, via a drive-by  
17 inspection, or the like, shall not be considered  
18 sufficient to constitute a physical inspection. Is  
19 there any notification of that right in Attachment A?

20 A. Well, I don't believe I can answer that.  
21 That is not -- I'd have to consult with and get an  
22 opinion from legal counsel. Because I'm --

23 Q. -- well, let's take a look at Attachment A.  
24 Do you have Attachment A there?

25 A. Yes.

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1 Q. Does it use any of those words that I just  
2 recited?

3 A. Well, my concern is that I'm just -- I'm not  
4 sure -- I would have to do -- it's still part of our  
5 ongoing work as to the exact nature of each  
6 deficiency. And I'm just not clear, as I sit here, if  
7 that is a right or just a statement in statute.

8 Q. Yeah. And -- yeah. And that's fair. Thank  
9 you, Mr. Schuler. My only question is, are those, are  
10 those words in Attachment A?

11 MR. TAYLOR: Your Honor, objection. Asked  
12 and answered.

13 MR. MORGAN: Do you want me to respond to  
14 that? He, he -- I'm just trying to clarify.

15 THE COURT: I think he said multiple times  
16 he can't answer without talking to legal counsel.

17 MR. MORGAN: This is a separate question.  
18 It's not the same question. The question is:  
19 Are those words in Attachment A?

20 MR. TAYLOR: Your Honor --

21 THE COURT: -- I can read Attachment A and  
22 know if they're there or not.

23 MR. MORGAN: All right. Okay. I'll move  
24 on.  
25

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1 BY MR. MORGAN:

2 Q. Last one on this one. Does Attachment A  
3 include the name, date, time, and extent of the  
4 exterior inspection?

5 A. There is no information in Attachment A  
6 regarding when the inspection was performed, no.

7 Q. The name, date, time, and extent of the  
8 exterior inspection?

9 A. No.

10 Q. Is there anything -- is there any indication  
11 of the name, date, time, and extent of the exterior  
12 inspection in Attachment B?

13 A. No.

14 Q. Okay. If you turn to page four, there's a  
15 sentence that begins with -- at the first paragraph:  
16 Accordingly. Would you -- I want to just highlight  
17 this conclusion here. You want to read that sentence?

18 A. Accordingly, the AD -- assessment  
19 department -- stating it conducted an exterior  
20 physical inspection for all real estate is not  
21 sufficient to meet notification requirements or  
22 provide property owners due process intended by the  
23 inspection requirements.

24 Q. Okay. And if you look at Attachment A to  
25 the, to this, is this in reference to this first

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1 sentence in the second full paragraph? Where it says:  
2 Reassessment of your property included an exterior  
3 physical inspection.

4 A. Correct.

5 Q. And that's the only thing in there that is  
6 about that exterior inspection, exterior physical  
7 inspection?

8 A. That's the only thing I saw, yes.

9 Q. And is that true also with respect to  
10 Attachment B?

11 A. Correct.

12 Q. Okay. We talked a little bit about how  
13 Attachment B, which was the generalized one, had --  
14 was delivered at certain dates. And there are  
15 deadlines. Did you reach a conclusion -- I will  
16 direct you to the very last sentence of page four and  
17 on the top of the page five. Did you reach a  
18 conclusion as to whether or not that would give an  
19 opportunity for people to exercise their rights for an  
20 interior inspection?

21 A. Yes. Our conclusion was based on the dates  
22 that the impact notice, Exhibit B, was sent out. That  
23 for many of those people, that was mailed June 15th.  
24 The taxpayer would not have had sufficient time to  
25 request an interior inspection, which the statute says

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1 they have at least 30 days to do that, and still have  
2 time to have that accomplished, review the results,  
3 and determine if they needed to file an appeal by  
4 July 10th.

5 Q. Okay. And did the, did you reach -- I'll  
6 direct you to the last page, page five, the auditor's  
7 office reached conclusions about whether or not the  
8 Jackson County Assessor's Office had complied with the  
9 law, in the particular 137.115? What was your  
10 conclusions, speaking about the auditor's office?

11 A. Our conclusion, based on what we had seen,  
12 was that the assessment department had failed to  
13 notify property owners of their assessed valuation  
14 increases over 15 percent and give adequate  
15 notification of their rights, as they related to  
16 physical inspections. And the notifications that we  
17 did look at, were inaccurate and often untimely.

18 Q. And we won't go into them. But the  
19 auditor's office also made some suggestions on  
20 remedies; is that right?

21 A. Yes. I believe part of the letter is -- I  
22 think we, we indicated they should determine what the  
23 remedies would be.

24 Q. Yeah. You made some suggestions in there?

25 A. Yes. There was some suggestions.

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1 MR. MORGAN: All right. That's all I have  
2 for you. Thank you, Mr. Schuler.

3 THE WITNESS: Sure.

4 THE COURT: We're going take a 15 minute  
5 break at this time. See everyone back here about  
6 three minutes after 3:00. Court will be in  
7 recess.

8 (Recess.)

9 (Proceedings returned to open court.)

10 THE COURT: We're back on the record in  
11 2316-CV33643. Defense, ready for  
12 cross-examination?

13 MR TAYLOR: Yes, Your Honor.

14 CROSS-EXAMINATION

15 BY MR TAYLOR:

16 Q. Good afternoon, Mr. Schuler.

17 A. Good afternoon.

18 Q. So I just want to run through a few  
19 follow-up questions.

20 A. Shoot.

21 Q. So you said you've been with the State  
22 Auditor's Office for 30 years this month; is that  
23 correct?

24 A. Correct.

25 Q. And are you one of the longest tenured

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1 employees in the State Auditor's Office?

2 A. One of, yeah. There's a couple with a  
3 little bit more. But I'm up there.

4 Q. And you testified about the government  
5 auditing standards earlier I believe. And I don't  
6 know if you mentioned it, but what is the yellow book?

7 A. The yellow book is the commonly -- common  
8 name for the government auditing standards that are  
9 put out. It's commonly referred to as the yellow  
10 book.

11 Q. Is that somebody who is familiar with the  
12 auditing standards would know? Everybody that's  
13 familiar with the standards would know what the term  
14 yellow book was?

15 A. It is a very common phrase of anyone that is  
16 involved with the audits of governmental entities.  
17 They all have to be to done in accordance with the  
18 yellow book standards.

19 Q. And do you know how -- who puts that out?

20 A. The yellow book is put out by the Government  
21 Accountability Office, also referred to as the GAO,  
22 which is with the federal government. And they put  
23 out the standards that are contained in the yellow  
24 book.

25 Q. So I believe you testified that the audit

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1 for Jackson County Assessment, they discussed during  
2 your direct, the auditor's office accepted that in  
3 September of 2023; is that right?  
4 A. Correct.  
5 Q. And then you were asked questions about  
6 Exhibit 15. Do you still have that document in front  
7 of you?  
8 A. Yes. Yes, I have it.  
9 Q. The date of that, it was issued  
10 December 18th of 2023?  
11 A. Correct.  
12 Q. And I know your audit process is ongoing.  
13 But when do you anticipate concluding and issuing a  
14 final report?  
15 A. Right now I would, I would tentatively  
16 estimate late 2024 is what I'm shooting for. It's,  
17 it's still unknown as to whether that can be  
18 accomplished. But I'm hopeful, end of '24. Probably  
19 sometime early '25 at the outside.  
20 Q. Yeah. So, fair to say, try to accomplish it  
21 but you don't know how it's going to go. So you're  
22 going to be late 2024 or into the spring of 2025, like  
23 you testified in your deposition?  
24 A. Yes.  
25 Q. Going back to -- so fair to say that

1 office audit property tax rates?  
2 A. Yes.  
3 Q. Can you explain what that is, what that  
4 means by an audit of property tax rates?  
5 A. I'm not sure if I would phrase it as an  
6 audit. But we have a property tax rate section in our  
7 office that we are responsible for reviewing proposed  
8 property tax rates from all political subdivisions in  
9 the state that levy a tax. And they send those  
10 proposed rates to our office. And I'm not sure  
11 exactly what is involved with the actual work. But  
12 our office does work to determine whether those rates  
13 are in compliance with -- this is my understanding --  
14 is thought to be in compliance with the Hancock  
15 Amendment.  
16 Q. Right. So -- and when you said taxing  
17 jurisdictions, we're talking about levy rates that's  
18 assessing these property values?  
19 A. Correct.  
20 Q. Around the State of Missouri?  
21 A. Property tax levies assessed by cities,  
22 counties, and other local taxing entities, yes.  
23 Q. And is that done on -- how often are those  
24 audits done?  
25 A. Our property tax rate section reviews levies

1 December 18th of 2023, that was issued pretty early in  
2 the process?  
3 A. Yes. Pretty early in the process.  
4 Q. And I can't remember what you called Exhibit  
5 15 at the deposition. But whatever you called it, is  
6 it a fair statement, given your experience at the  
7 State Auditor's Office, this is the first such time --  
8 document that you're aware of the State Auditor's  
9 Office ever issuing?  
10 A. It is the first document such as this where  
11 we issued a preliminary, written letter. Certainly on  
12 any audit I have been involved with. I can't say.  
13 And I didn't do research specifically myself to see if  
14 there's ever been one issued by the State Auditor's  
15 Office. But definitely not any that I have been  
16 involved with and I cannot recollect hearing about one  
17 issued by the office.  
18 Q. And whether we call it preliminary letter or  
19 preliminary report or any type of preliminary  
20 statement like what's represented in Exhibit 15, is  
21 that the same answer? You're not aware of either on  
22 an audit that you worked on or otherwise that such a  
23 preliminary document was issued?  
24 A. Correct.  
25 Q. Are you familiar with -- does the auditor's

1 annually for all entities and our office also  
2 calculates the tax rate ceiling for each of those  
3 entities during their -- as they go through the tax  
4 rate process. We calculate the ceiling. We provide  
5 it to the local entities through the county clerks.  
6 And then the county clerks provide those, then they  
7 set their levy. And then they send those back into  
8 our office. They do have a review of the actual levy  
9 that is sent to determine compliance with state law  
10 and constitutional provisions.  
11 Q. And do you do that on a yearly basis?  
12 Because those levy rates changed year-to-year?  
13 MR. MORGAN: Your Honor, I'm going to  
14 interpose an objection here. This is beyond the  
15 scope of the direct examination. And it's also  
16 outside the scope of the subpoena for which he is  
17 appearing here in this court. Judge Dandurand  
18 further, in part, limited it to the scope of the  
19 subpoena and this outside of that.  
20 MR. TAYLOR: So, first, I don't know what's  
21 this objection about stuff outside the scope of  
22 direct. I don't think that's a thing that I'm  
23 aware of. But, secondly, the subpoena that we  
24 talked about in the deposition talked about  
25 general auditing processes and what the contents

1 the letter. And what I'm asking about is the  
2 state's auditor general auditing process. So  
3 that's within the scope of the subpoena.  
4 THE COURT: You may proceed.  
5 BY MR TAYLOR:  
6 Q. I can't remember if my last question -- what  
7 you answered. But I think I'll just wrapping this up  
8 by saying, you all do an audit, year-to-year, based  
9 on -- because those levy rates can change from  
10 year-to-year?  
11 A. Correct. Like I said, I'm not sure I would  
12 phrase it as an audit. But we certainly do a review  
13 of the property tax rates that are established by  
14 local taxing entities and determine whether those are  
15 in compliance with state law and constitutional  
16 provisions.  
17 Q. And during the course of your audits, who  
18 interprets law for your office?  
19 A. To a certain extent, auditors, ourselves, we  
20 review laws and make interpretations and  
21 determinations during the course of the audit work.  
22 During the course of my review of the work, if in  
23 doubt, then we would seek guidance from our legal  
24 counsel regarding our proposed legal conclusions. And  
25 any legal conclusions reached in, you know, a formal

1 not made improvements.  
2 Q. And so there's no 30 day time frame within  
3 that sentence; is there?  
4 A. No. Correct.  
5 Q. And, in other words, there is no deadline to  
6 request that inspection; correct?  
7 A. In this letter, no.  
8 Q. That sentence just says you can ask for an  
9 inspection but it doesn't say -- it doesn't limit when  
10 the taxpayer can do that; correct?  
11 A. It doesn't limit it on time frame. It does  
12 contain some limitations though.  
13 Q. I was just referring to time frame.  
14 A. No restrictions on time frame.  
15 MR TAYLOR: Thank you. No further  
16 questions.  
17 THE COURT: Mr. Morgan?  
18 MR. MORGAN: None. We're done, Your Honor.  
19 THE COURT: You can step down at this time.  
20 MR. MORGAN: Your Honor, we do ask that  
21 Mr. Schuler be released as a witness.  
22 MR. HANER: No objection.  
23 THE COURT: He is released.  
24 MR. HANER: Your Honor, I believe the next  
25 witness might be Preston Smith. I have one

1 document that is going to be released publicly would  
2 also be reviewed by our legal counsel.  
3 Q. But you, yourself, are not a licensed  
4 attorney; correct?  
5 A. Correct.  
6 Q. All right. I'm going to have you turn to  
7 Exhibit 15 we were talking about earlier.  
8 A. Okay.  
9 Q. And I'm going to have you turn to Exhibit B.  
10 A. Okay.  
11 Q. So just want to ask one or two questions and  
12 then I think we're done. I'm just trying to get at  
13 the part of this document I want you to look at. So  
14 there's a prior current year with market value tables.  
15 Do you see that?  
16 A. Yes.  
17 Q. And do you see the paragraph underneath  
18 those tables?  
19 A. Yes.  
20 Q. Will you read the second sentence of that  
21 paragraph?  
22 A. Residential properties may have the right to  
23 request an interior inspection if the value increased  
24 by 15 percent or more and your home is not new  
25 construction and valued for the first time or you have

1 preliminary matter to take up regarding his  
2 testimony.  
3 THE COURT: Is the next witness Preston  
4 Smith?  
5 MR. MORGAN: Yes, Your Honor.  
6 THE COURT: Okay. Hold on just a second.  
7 Mr. Morgan has a question, I think.  
8 MR. MORGAN: Yeah. I just want to ask  
9 for -- we were hoping that we might be finished  
10 with Preston Smith today. Would it be okay if we  
11 went over a little time over 5:00?  
12 THE COURT: I am not planning to do that  
13 today. I have already imposed upon Jackson  
14 County to come up north. And I don't know if  
15 they have to go back downtown. So we're not  
16 going to go after 5:00 today.  
17 MR. MORGAN: I just wanted to ask the  
18 question to see where we were. Thank you.  
19 THE COURT: Remember, we did start at 8:00.  
20 MR. MORGAN: In a roundabout way.  
21 THE COURT: Yes, sir?  
22 MR. HANER: Yes, Judge. Judge Dandurand  
23 previously touched upon this issue. We had the  
24 deposition of Preston Smith. And at the  
25 deposition, he indicated he had done no report

1 but he had done a PowerPoint. In his deposition,  
2 I didn't have the PowerPoint. I didn't receive  
3 the PowerPoint until Judge Dandurand ordered it  
4 to be overturned -- or to turn it over, I  
5 believe, on June 25th. I got it about 6:00 p.m.

6 Clearly wasn't able to ask him about this  
7 PowerPoint at his deposition. There's a lot of  
8 stuff in the PowerPoint that I have never seen  
9 before. There's stuff that they'll say they  
10 already produced in discovery. I reference that  
11 I haven't seen it. I've asked for them to  
12 indicate which Bates stamps have specific things  
13 that they've turned over.

14 There's these charts. I've never seen these  
15 charts. So my position was a little weird  
16 because I think I should have had this before the  
17 deposition. They tried to object saying it was  
18 attorney work product. Judge Dandurand  
19 unequivocally denied that objection because it is  
20 work product when the expert is going to testify  
21 about trial.

22 They claim it's just a demonstrative. That  
23 it's not really work product. Like I said, they  
24 didn't give a report. All I had at his  
25 deposition was being told that there's PowerPoint

1 slides. I don't know what was in them. And  
2 they're trying to say that I could ask about  
3 them. Like I said, I didn't have any of them.

4 And in his deposition, at one point, he said  
5 the slides were 50 pages or 50 slides. Later 70  
6 slides. So it was just a whole lot of mystery  
7 for me. And I think the law is pretty clear  
8 about an expert witness changing their opinion  
9 after a deposition or adding to their opinions.

10 And I think I'm substantially prejudiced by  
11 them creating these demonstratives, alleging to  
12 be their opinions, that I didn't get to ask a  
13 question about. I didn't get to ask where did  
14 you get that number? Where did you find that  
15 number? Some of these, I don't know if they're  
16 correct.

17 And because of that, I don't believe they  
18 should be able to produce this demonstrative that  
19 I wasn't allowed to have before the deposition.  
20 I think their argument is that he was still  
21 working on it. The thing is, at his deposition,  
22 he said he had 50 slides completed and that was  
23 changing every day. Almost changing by the hour.

24 And I think that's very severe prejudice to  
25 allow them to present these demonstratives as

1 substantive evidence of an expert witness when I  
2 never had a chance to depose him on these  
3 PowerPoints.

4 And, like I said, this was turned over by  
5 them, after Judge Dandurand forced them on the  
6 25th at 6:00 p.m. So I haven't had time to fully  
7 relay this to my clients, to go over it with my  
8 clients, my clients run the number, have our  
9 expert witness review it. And so, because of  
10 that, we can address his testimony.

11 But this 50 page demonstrative exhibit is  
12 severely prejudicial to me. And because of that,  
13 that wasn't overturned(sic) until the 26th, after  
14 Judge Dandurand ordered them. And they didn't  
15 even turn it over and he overruled their  
16 objection to the deposition. I can provide the  
17 deposition to you. And it still wasn't turned  
18 over until he ordered them after we had that  
19 Special Master conference on Tuesday. So ...

20 THE COURT: You guys really made -- he's  
21 worked a lot on this case.

22 MR. HANER: He has.

23 THE COURT: Judge Dandurand has.

24 MR. HANER: He has. And he wished you luck  
25 as well in this case, Your Honor. But he has

1 worked a lot. And I will contend my office has  
2 worked a lot. My clients have worked a lot. But  
3 this last --

4 THE COURT: -- I think everyone has worked  
5 hard.

6 MR. HANER: On this last minute surprise, I  
7 don't think that I would ever be allowed -- or I  
8 won't say that. I don't think it's fair to say  
9 that an expert witness isn't finished with their  
10 report so you don't get it at the time of their  
11 deposition and then provide, voila, a full report  
12 or -- they would call it a demonstrative, but  
13 it's clearly a report -- at trial.

14 I think it's severely prejudicial,  
15 especially in terms of an expert witness that's  
16 going to be testifying to, in theory, his  
17 conclusions. So because of that, I think it  
18 should be part of -- presenting this  
19 demonstrative exhibit -- that like I said, I just  
20 received. I haven't had time to view with my  
21 clients and now we're at a point where I'm  
22 supposed to challenging this in court.

23 And it's just -- I mean, I think it's --  
24 clearly has not complied with the rules and even  
25 some case law that I can briefly -- I think Your

1 Honor knows what I'm getting at. But the  
2 principal of asking the trial court --  
3 THE COURT REPORTER: I'm sorry. Mr. Haner,  
4 a record cannot be taken. You're going to --  
5 MR. HANER: -- I'm sorry --  
6 THE COURT REPORTER: -- look up a little bit  
7 and slow down.  
8 MR. HANER: Sorry about that. The trial  
9 court has broad discretion to take corrective  
10 action, including exclusion of evidence on  
11 grounds of surprise when such evidence was not  
12 disclosed in response to relevant discovery.  
13 Like I said, I asked them to show which Bates  
14 stamps produced all of this. I think some of it  
15 was overturned(sic) in these various Excel  
16 sheets. But they weren't these picture graphs.  
17 And so, like I said, because of that, I  
18 believe this demonstrative should be excluded.  
19 I'm asking Your Honor to exclude Preston as a  
20 witness. I'm just asking that Your Honor  
21 understand the situation I was put in. And I  
22 don't believe I should have been put in that  
23 situation. I should have had it at his  
24 deposition. That's normally how expert witnesses  
25 go. I don't know what happened here. He clearly

1 had it.  
2 And I think their argument is, essentially,  
3 that I should have shut down the deposition then  
4 with Judge Dandurand and demanded it to be  
5 produced. I don't feel like I should have had to  
6 take such a severe remedy in that matter. I  
7 think it just should have been produced. Period.  
8 And if this is a report, it's severely  
9 prejudicial for me to get on the eve of trial.  
10 Not allow my clients to review it and not allow  
11 my expert to review it. And, because of that, I  
12 don't believe this demonstrative should be  
13 presented as substantive evidence.  
14 THE COURT: The State's position?  
15 MR. WOODS: Yes, Your Honor. May I provide  
16 you with Judge Dandurand's order?  
17 THE COURT: Sure.  
18 MR. WOODS: If you turn to the second page,  
19 number three. Yeah. Bullet point number three.  
20 So Judge Dandurand, when he, when he, when he  
21 ordered Plaintiffs to turn over the  
22 demonstrative, he did state that he wasn't going  
23 to recommend excluding it because a demonstrative  
24 can be drawn on a white board at the time of  
25 trial. So it can't necessarily be the case that

1 it was not given at a certain time before trial  
2 that it would be excluded completely.  
3 And he also stated, however, that we needed  
4 to give it over to the defense counsel as soon as  
5 we could, which, you know, we did after that  
6 hearing. And then they said because they didn't  
7 have -- because defense counsel didn't have the  
8 demonstrative for the deposition, defense would  
9 have the opportunity to depose Preston Smith  
10 again before trial.  
11 So that, that opportunity was there. It was  
12 available. It was not taken advantage of.  
13 THE COURT: We were in trial yesterday. You  
14 were in a deposition on Wednesday; right?  
15 MR. HANER: That's correct, Your Honor. But  
16 this order was entered at 2:00 p.m. on Wednesday,  
17 I believe.  
18 THE COURT: It was signed on the 25th. This  
19 order --  
20 MR. WOODS: -- this order was given  
21 verbally. It was given at the, given at the  
22 hearing on Tuesday when we provided the  
23 demonstrative. Before we provided the  
24 demonstrative about an hour before, an hour  
25 before we provided. So that's when that order

1 was given.  
2 THE COURT: So when was there time to  
3 depose?  
4 MR. WOODS: It would have been Wednesday.  
5 THE COURT: Didn't you have a deposition  
6 already on Wednesday?  
7 MR. WOODS: Yes. I personally --  
8 MR. HANER: -- but there --  
9 MR. WOODS: -- Ryan Taylor and they learned  
10 at the time that they had the opportunity to do  
11 these depositions. They learned at the same  
12 time, essentially, on Tuesday that they could do  
13 depositions on Wednesday. And they could have  
14 deposed Preston Smith and myself.  
15 Or if they wanted to, if they considered  
16 their time too scarce to do that, they could have  
17 selected which person they wanted to depose.  
18 They chose not to depose Preston Smith. And I  
19 have additional things to say on this topic.  
20 THE COURT: Okay. Well, here's the thing  
21 for you to say that they choose to when it was --  
22 they didn't even have a full business day before  
23 you're already in another deposition. According  
24 to this ruling, they have the right to depose  
25 him. Do you want to depose him?

1 MR. HANER: Yes. I would like the  
2 opportunity. And going back to we want to depose  
3 him on this brand new report, exhibit, yes, of  
4 course, we want to depose him.

5 THE COURT: Okay. I'm going to give you the  
6 opportunity to depose him before he testifies.

7 MR. HANER: Thank you.

8 MR. WOODS: Your Honor, I just want to point  
9 that the order says before trial. Of course, you  
10 can alter it as you see fit. But if I can  
11 explain the demonstrative a little bit further?

12 THE COURT: Is it a multiple page document  
13 that was just provided on Tuesday?

14 MR. WOODS: Yes, Your Honor. However, if I  
15 could show you a little bit about this  
16 demonstrative?

17 THE COURT: Okay.

18 MR. WOODS: So some of the things that  
19 they're taking objection to not having are from  
20 parcel viewer, which is a county website, are  
21 from Google Earth. And so they're visually  
22 displaying Mr. Smith's opinion. They're aiding  
23 him in visually displaying his opinion. They're  
24 not the basis of his opinion.

25 So these are public pieces of available data

1 that will be visual aids. Publicly available  
2 visual aids that they had -- that they would have  
3 access to and can check.

4 THE COURT: I don't know how you're --  
5 actually would get that into evidence, even as  
6 demonstrative, a Google Earth photo. But, again,  
7 you're not persuading me. They have the right to  
8 be able to know where these numbers came from.

9 And if they have not had the opportunity to  
10 do that or to talk to the expert about it, I'm  
11 going to give them the opportunity. This is  
12 about fairness. This not about me taking sides.  
13 But there's been a lot going on in this case.  
14 And we have had, you know, we already had one  
15 attorney up until 2:00 the morning doing a  
16 motion. It's getting -- it seems like it's been  
17 rushed.

18 I want to make sure both parties have the  
19 ability and the right to present all the evidence  
20 and present a fair case. I want that of the  
21 State and of Jackson County. Because I believe  
22 it's what makes justice the best.

23 So do you have another witness that you can  
24 call?

25 MR. WOODS: Would you allow me to provide

1 one more statement to provide additional context  
2 to this?

3 THE COURT: Okay.

4 MR. WOODS: So at deposition, Mr. Haner was  
5 the one that deposed Preston Smith and he came to  
6 the deposition and said he had not received any  
7 documents. When, in fact, we had provided him  
8 data for -- Preston Smith based his analysis on  
9 prior to that, multiple days prior to that. And  
10 he didn't even know he received it. So the idea  
11 that he would have actually reviewed this  
12 demonstrative before the deposition is --

13 THE COURT: -- I'm not going to walk down  
14 that path with you. All I can say is it was just  
15 turned over this Tuesday. We were in trial  
16 yesterday. We have been trial today. And I know  
17 that there was already a deposition scheduled.

18 To give someone less than 24 hours to get a  
19 deposition done -- all I can say is with this  
20 case, the amount of getting a Special Master and  
21 the amount of depositions that you guys have  
22 done, you have moved mountains to get us to trial  
23 yesterday and today. I know that you have. But  
24 to request that one side get a deposition within  
25 24 hours -- less than 24 hours is just not fair.

1 It's just not fair to either side.

2 MR. WOODS: All right. Thank you, Your  
3 Honor.

4 THE COURT: Do you have another witness to  
5 call?

6 MR. MORGAN: Well, we were going to call  
7 Gail McCann Beatty. But we thought we were -- so  
8 she has been excused for the day. I mean, you  
9 know, we are going to call her.

10 THE COURT: I understand. I'm moving pieces  
11 on the board and you anticipated one move and  
12 something else has happened.

13 MR. MORGAN: So, Your Honor, what I would  
14 say is that we don't have any other witnesses  
15 here in that regard. She was -- it was Preston  
16 Smith and then her and that was going to be the  
17 end. So with that, I don't know that we have  
18 anything more today. One thing I would make a  
19 request on, that's fine in terms of deposition,  
20 you know, with Preston Smith. My only request is  
21 can we have it done sometime before the 8th?

22 THE COURT: He just stepped outside. Hope  
23 you guys can get it done on Monday, Wednesday,  
24 Thursday --

25 MR. MORGAN: -- Monday, Tuesday, Wednesday.

1 Because I think the 4th is Thursday. That is my  
2 only request.

3 THE COURT: My hope is also that I can have,  
4 for the arguments that we're going to hear on  
5 July 8th, I would like to have everything filed  
6 with the court and emailed directly to me.  
7 Because I don't want to have someone sitting in  
8 Jackson County waiting for it to come. So email  
9 me a copy by 5:00 on Wednesday. Then I can look  
10 at it on --

11 MR. MORGAN: -- what things are we putting?

12 THE COURT: The brief that was filed last  
13 night at 2:00 in the morning.

14 MR. MORGAN: Oh, yes.

15 THE COURT: I'm giving you guys the  
16 opportunity to file a response.

17 MR. MORGAN: Thank you.

18 THE COURT: I'm just asking that you guys  
19 get it done. And if there's anything else that  
20 defense wants to put in there, you're more than  
21 welcome to file a supplemental filing.

22 MR. TAYLOR: I appreciate that.

23 THE COURT: But I want everything by 5:00 so  
24 that I can look at it over the holiday weekend.

25 MR. MORGAN: And the deposition done by

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1 Wednesday.

2 MR. TAYLOR: I thought you said before the  
3 8th?

4 MR. MORGAN: Oh, before the 8th. But I  
5 mean, Thursday's a holiday.

6 THE COURT: Thursday and Friday are pretty  
7 much a wash then. Can you get that done?

8 MR. HANER: We can. And apologies for  
9 jumping out. I was trying to call Gail to see if  
10 she was still around and hadn't been excused  
11 fully. But she had already left. That's what I  
12 was trying to do. But we can certainly get that  
13 done, Your Honor. I appreciate that.

14 THE COURT: Well, then I'll --

15 MR. MORGAN: -- and if they choose not to do  
16 the deposition?

17 THE COURT: If they choose not to do the  
18 deposition.

19 MR. MORGAN: That's it.

20 THE COURT: Let me just say, there are, of  
21 course, circumstances like the building shutting  
22 down. But there are things that could cause me  
23 to rethink it. But right now, they have three  
24 days to get it down.

25 MR. HANER: Thank you, Your Honor.

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1 Appreciate that.

2 THE COURT: Thank you. Anything else we  
3 need to take up?

4 MR. MORGAN: I think that's it, Your Honor.

5 THE COURT: 8:30 on the 8th, July 8th,  
6 Division 60 downtown.

7 MR. MORGAN: We're back to downtown. Are  
8 you sure?

9 THE COURT: I hear the water's back on.  
10 Court will be in recess.

11 (Court adjourned.)  
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3 REPORTER'S CERTIFICATE

4 I, Kathy J. Foley, Certified Court  
5 Reporter, certify that I was the official court  
6 reporter for Division 60 of the 16th Judicial Circuit  
7 of Missouri, at Kansas City, Missouri; I was present  
8 and reported all of the proceedings in State of  
9 Missouri, ex rel., Attorney General Andrew Bailey,  
10 Relators/Plaintiffs, vs. Jackson County, Missouri, et  
11 al., Respondents/Defendant, Case No. 2316-CV33643. I  
12 further certify that the foregoing pages contain a  
13 true and accurate transcription of the requested  
14 portion of the proceedings.

15  
16 /s/ Kathy J. Foley

17 Kathy J. Foley, CCR #446/1449  
18

19 Transcript Completed On: August 14, 2024  
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