

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

July 8, 2024

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Official Court Reporter, Division 19
Sixteenth Judicial Circuit

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July 8, 2024.

THE COURT: On the record in the case of
State of Missouri, et alia, versus Jackson
County, et alia. 2316-CV33643. If I could have
your appearances?

MR. MORGAN: Yes, Your Honor. Jeremiah
Morgan on behalf of the Plaintiffs, with the
Missouri Attorney General's Office. I have with
me also Steven Reed, Travis Woods, and Jason
Lewis, along with the client Greg Allsberry for
the State Tax Commission.

MR. TAYLOR: Good morning, Your Honor. Ryan
Taylor on behalf of the Jackson County
defendants. I'm also here along with Josh Haner
and Joyce Johnson.

THE COURT: Before we take up any of the
motions, I wanted to see where the State is with
the case. I have received an inquiry from Scott
Lauck, who has had inquiries from the media. And
at this point, the best I could say is I hope to
be done today, but I'm doubtful.

MR. MORGAN: We also hope to be done today.
We anticipate that we will finish today. We have
two witnesses that we will present; the first of
which is Preston Smith. And then we anticipate

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likely that we will finish with Gail McCann
Beatty. And anticipate, hopefully, that we will
be done today with the presentation of our
evidence.

THE COURT: How much time, do you believe,
that the defense is going to need?

MR. HANER: Like the cross-examinations,
Your Honor?

THE COURT: Right. Or calling your own
witnesses.

MR. HANER: I believe right now we intend to
call maybe three witnesses. I would anticipate
maybe four hours, at a minimum, four hours at the
minimum for those three witnesses.

THE COURT: Okay. At least half a day.
Okay. I have a call in to someone at my office
to try to get me my calendar. So I am not saying
let's pick another date. But I want you guys to
be ready, just in case, this afternoon to pick
another date if we need to.

MR. HANER: Certainly, Your Honor. We agree
with that.

THE COURT: And I was also going to say --
Ms. Fox, I received a couple of emails from the
attorneys this weekend. Were you on that?

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MR. HANER: Uh-huh.

THE COURT: Okay. If you could just print
out that text string. I know that there was an
objection that it was through emails and it
wasn't on Case.net. If I could just have that
printed and then scanned in. But then blackout
email addresses. Perfect. I think, I think that
is a fair way to deal with that to make sure that
everyone knows what was on the email text string.

Anything else before we take up the motion?

MR. MORGAN: Just a simple matter, Your
Honor. We have done deposition designations
previously. We would move the admission of those
deposition designations. There was no
counter-designations to that.

MR. TAYLOR: Your Honor, so we talked about
this at one of the pretrials. And we raised the
issue with the continuances and the deadlines.
Regarding the depo designations, my recollection
was that you said we could deal with that later.
And so we had anticipated talking with everyone
and doing our own depo designations on a
different schedule because everything got thrown
off when the trial was continued.

So we'd like to do our own depo

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1 designations. So I don't know if we made that
2 part of the briefing. I know there's a deadline
3 to do the briefing a week from today. I don't
4 know if we do a deadline within the week to get
5 you the depo designations.

6 THE COURT: I want to have it all ready to
7 go before any closings. So I'm going to need it
8 quickly from you.

9 MR. TAYLOR: Okay. Can we confer and I'll
10 get back to you about that? Kind of how the day
11 goes, I guess? Because it kind of depends too --
12 what we do in our case depends on what happens in
13 their case, that sort of thing. So with both the
14 depo designations and our witnesses.

15 MR. MORGAN: Yeah. And nothing that I
16 said -- I'm not trying to limit them in terms of
17 depo designations. We just did ours and I just
18 want to move for the admission of those. So
19 that's all I have.

20 THE COURT: So any objection to those?

21 MR. TAYLOR: I don't believe so, Your Honor.

22 THE COURT: Show they are received. I mean,
23 I'll still need copies.

24 MR. MORGAN: We have copies.

25 THE COURT: Perfect. On the motion for

1 sanctions?

2 MR. TAYLOR: Yes, Your Honor.

3 THE COURT: And I am going to keep this --
4 let's keep it brief. Because I have read both
5 motions and the exhibits at least twice now. So
6 go right ahead.

7 MR. TAYLOR: Yes, Your Honor, we've -- like
8 you just said, we talked about it the first day
9 of trial. There's been subsequent briefing. Our
10 view is because, because of the concerns as to
11 the conduct that's been -- that the Attorney
12 General's Office has engaged in, we have been put
13 in a bind that we should never have been put in.

14 Obviously, their -- they met with -- they
15 did trial strategy, they did witness prep with a
16 constituent of Jackson County after the
17 deposition. It was clear that that indicated bad
18 faith of them trying to go around the normal
19 process. They could have asked all their
20 questions during the deposition. And they could
21 have come here and asked all the questions they
22 wanted to.

23 But because of what they did, they put us in
24 a bind. They're now trying to make arguments
25 based on that witness' trial strategy and

1 testimony. And for us to rebut it and do any
2 kind of cross-examination or during rebuttal
3 evidence, we're put in a position where we might
4 have to go into attorney/client privilege. And I
5 don't think that's a position that we should have
6 ever been in.

7 And for that reason, we're asking for the
8 relief that we put forth in the motion including
9 which is continued discovery to some of these
10 issues. But it, at a minimum, you know, striking
11 some of the witnesses and the testimony and
12 evidence that they were trying to put into the
13 record that they obtained based on improper
14 context.

15 THE COURT: And would that be the
16 resolutions?

17 MR. TAYLOR: Well, yeah. So it's kind of
18 awkward because that's kind of the problem. It's
19 view -- we're not proposing -- the resolutions
20 are resolutions and they're County's ordinances.
21 They're public record. But it's the fact that
22 they, you know -- how they used that, where they
23 got those ideas, the testimony that was submitted
24 and kind of the trial strategy, this came about
25 in an improper manner. And that's why we

1 requested that.

2 You know, some of the case law that we cited
3 talks about, you know, you can't take those away
4 out of the minds of the attorneys, of the expert
5 witnesses. And that's why we move -- one relief
6 is we asked to disqualify the attorneys that
7 engaged in that conduct.

8 And so that's why we have moved for -- to
9 strike, to preclude that witness from testifying.
10 Preclude information, arguments that were
11 obtained in an improper manner be stricken and
12 not be relied upon when you're making your
13 decision.

14 THE COURT: Your second request was -- I
15 believe has already been granted by the Special
16 Master that they are to turn over any notes,
17 recordings of the meetings; correct?

18 MR. TAYLOR: Well, yes. So there was some
19 back and forth. They were told to turn over all
20 communications as far as, like, actual
21 communications between any Jackson County
22 witnesses and their office.

23 But I don't think -- you know, some of the
24 case law we cited to goes into work product, the
25 stuff normally that wouldn't be turned over, but

1 like notes at meetings. And I don't think we've
2 been provided any type of, you know, notes or,
3 you know, someone is jotting down notes. I think
4 that was not covered by the order.

5 And I think that was in -- part of the
6 request that we did in the motion -- so we would
7 ask for something along those lines. To see
8 further what they obtained through those
9 meetings. And I don't believe that's been turned
10 over to us.

11 THE COURT: And tell me about the deposition
12 and I want to see the deposition that is -- it
13 has been alleged that Sean Smith and Andrew
14 Bailey went into a closed door meeting. It's
15 when the campaign staffs met; correct?

16 MR TAYLOR: Yes. Obviously, that's part of
17 the awkwardness of the situation is we've now had
18 two depositions with different versions of what
19 happened. And that's why we think further
20 discovery. One deposition says, we didn't talk
21 about the case.

22 The other deposition, through their
23 designee -- the Attorney General's designee --
24 was vague. Saying, you know, it's kind of
25 secondhand. Didn't recall who all was there.

1 You know, said as little as possible. But did
2 acknowledge that the Attorney General himself,
3 Andrew Bailey, talked about the case with Sean
4 Smith. There was talk about doing a media
5 statement.

6 There's different, you know, allegations
7 that we're not exactly clear what the specific,
8 you know, language back and forth. But Attorney
9 General's Office did acknowledge that the
10 Attorney General himself and Sean Smith talked
11 about the case. Talked about doing some kind of
12 media statements, some type of strategy and
13 thanked him for his support. The Attorney
14 General thanked Sean Smith for support.

15 And we think it would be appropriate to
16 do -- to find out who all was at that meeting so
17 we can find out the extent of that conversation.

18 THE COURT: Can you show me that in the
19 deposition?

20 MR TAYLOR: Yes. I can give you a copy
21 and -- well, I can give you the full -- we could
22 do that.

23 THE COURT: Instead me having to read an
24 entire deposition, you can narrow it --

25 MR. TAYLOR: -- sure --

1 THE COURT: -- down to what pages or lines.

2 MR TAYLOR: Sure. On page 28, there's back
3 and forth about this. All right. So I think on
4 page 29, there was a question: What was the
5 nature of the contact?

6 The answer was: So at some point during
7 this campaign event when members of the campaign
8 team were there and the Attorney General was
9 there, Sean Smith was there. Someone brought up
10 the Jackson County assessment case, the case
11 that's the subject of this litigation. And the
12 Attorney General doesn't remember exactly who it
13 was that brought up the litigation. It wasn't
14 the Attorney General that brought it up. Though
15 to be clear -- it was not --

16 And then it said: Okay. Let's break -- and
17 the question was: Okay. Let's break that down a
18 little bit. You mentioned other people. So who
19 was present during this?

20 ANSWER: So I don't know -- was present. I
21 just know that it was campaign staff for the
22 Attorney General and for Sean Smith. And that
23 the Attorney General and Sean Smith were also
24 present. And the reasons we don't know the
25 identities of the campaign staff is because the

1 Attorney General's Office does not have contact
2 with the Attorney General's campaign team, apart
3 from the Attorney General himself. But the
4 Attorney General's staff, as part of the Attorney
5 General's Office, does not have contact with the
6 Attorney General's campaign team, Andrew
7 Bailey --

8 And then the question was: But Andrew
9 Bailey himself has contact -- would have contact
10 with his campaign staff?

11 ANSWER: I think so but I can't -- I don't
12 know anything about his campaign activity so I
13 really can't go into descriptions from those
14 activities.

15 QUESTION: All right. Well, it sounds like
16 during this meeting the subject of this matter of
17 this lawsuit was brought up?

18 ANSWER: Yes, it was.

19 QUESTION: So what was discussed? Who said
20 what?

21 ANSWER: So after it was brought up, Sean
22 Smith stated to the Attorney General something to
23 the effect of the Jackson County assessment case
24 is important and great work on that. Hope it
25 goes well or something to effect. Again, the

1 memory of the conversation is not seared into the
2 Attorney General's memory. But that is the
3 effect. That was the basic essence of what Sean
4 Smith said to the Attorney General.

5 QUESTION: And what did Andrew Bailey say in
6 response to this conversation?

7 ANSWER: He -- in response, he recalls
8 saying something to the effect of it's an
9 important case and he expressed his gratitude for
10 Sean Smith. You know, his support basically. So
11 it's an important case. Thank you. And that was
12 the extent of the conversation on that. Then
13 there was one follow up, one additional aspect to
14 that conversation.

15 QUESTION: And what was that?

16 ANSWER: So one of the individuals involved
17 in the conversation, the Attorney General does
18 not recall who stated, you know, let me know if
19 you want to get together for some sort of media
20 statement or something to that effect. You know,
21 we can, we can do something. However, to the
22 best of our office's knowledge there have been no
23 follow up on that. And the parties have not
24 communicated regarding any potential media
25 statement or activity.

1 QUESTION: Sorry. I'm just going to break
2 that down a little bit to clarify. So an
3 unidentified third person brought up Sean Smith
4 and Andrew Bailey doing a media statement
5 together?

6 ANSWER: I can't say it was a third person.
7 I don't know who it was because the Attorney
8 General does not recall exactly who brought that
9 up. But there was -- so was -- there was the
10 suggestion that there be -- so from someone in
11 the -- that was involved in that discussion. So
12 there was a suggestion of potentially doing a
13 media statement or something along those lines in
14 a hypothetical sense. However, there, there was
15 no follow-up activity to do that, to do that sort
16 of media type activity.

17 QUESTION: And what would be the content of
18 the media statement?

19 ANSWER: I don't know. I think it would --
20 I think in the context of that conversation it
21 was related to the Jackson County assessment
22 case. There was no specific content discussed.
23 It was more of a general, oh, we can do something
24 like this in the future. But there was no follow
25 up on that.

1 QUESTION: And when you say no follow up,
2 you mean after this meeting?

3 ANSWER: Yes.

4 QUESTION: That there was no follow-up
5 discussion after this meeting?

6 ANSWER: The answer is yes.

7 Then there's a quick break. All right.

8 QUESTION: Back on the record. Just to wrap
9 up this first meeting you were discussing,
10 it's -- is there anything else that Sean Smith
11 said in the meeting that you haven't already
12 testified to?

13 No.

14 QUESTIONS: Is there anything else that
15 Andrew Bailey said during this meeting that you
16 haven't testified to?

17 ANSWER: No. Again, this wouldn't be
18 verbatim, you know, what they had said because
19 the interaction is not seared into Andrew
20 Bailey's memory. But I will say he, in any case
21 that our office is involved in, he always
22 approaches any conversations regarding cases --
23 especially with external -- well, especially with
24 individuals outside of the Attorney General's
25 Office with caution and very circumspect,

1 circumspect. And this is definitely the entirety
2 of the essence of the conversation as the
3 Attorney General recalls it.

4 QUESTION: Is there any other statement by
5 any other person that was at the meeting that was
6 made or you haven't testified to?

7 ANSWER: Not that our office is aware of.
8 In terms of communication between an agent or
9 employee of the County and a member of the
10 Attorney General's Office, no statements that --
11 no statements were made that we're aware of. And
12 I can't speak to what other statements might have
13 happened at the campaign event that are unrelated
14 to or anything like that, just to clarify.

15 So that's the main part of the deposition.
16 And it's kind of what I was saying, you know.
17 There's a lot of vague statements about -- there
18 was an acknowledgment that the Attorney General
19 and Sean Smith talked about it, which conflicts
20 with a different deposition in this case.

21 In a different deposition where somebody was
22 asked about this, they said, No, we did not talk
23 about the case. There's a lot of vague, you
24 know, I don't remember who all there. I don't
25 remember who said what. With the acknowledgment

1 that there was discussion about the case.

2 They were supporting each other. They were
3 planning on doing a media statement together.
4 And so this, paired with the other evidence
5 regarding the Travis Woods' meeting, shows a
6 clear indication that they are going beyond the
7 attorney conduct rules, having ex parte contacts,
8 and putting us in an untenable spot between
9 having to, you know, respond to the evidence, the
10 stuff that they developed improperly and us
11 trying to decide where we can revolve(sic) -- you
12 know, divulge attorney/client privilege. And so
13 that's why we have asked for the relief we have.

14 In the alternative, we think more discovery,
15 find out more details about what happened,
16 further find the extended prejudice to our
17 client. But just based on what we know now, we
18 think it's appropriate to do the stuff that we
19 asked for regarding striking the witnesses and
20 disqualifying the attorneys.

21 MR. LEWIS: Good morning, Your Honor. I'll
22 try to keep this as brief as possible. I know
23 Your Honor has already heard argument on this the
24 first day of trial, as well as substantial
25 briefing on this issue. But I do want to

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1 highlight a few points.

2 First, is the entirety of the County
3 defendant's motion is premised on there actually
4 being improper conduct or actually being a
5 violation of Rule 4, likely 4-4.2, I think is
6 what they're referring to. But that rule
7 specifically states that the rule only applies
8 when, quote, the individual in question
9 supervises, directs, or regularly consults with
10 attorneys for the other party.

11 There's been no argument, let alone a
12 statement, that Sean Smith as an individual
13 county legislator, supervises, directs, or
14 regularly consults with Jackson County attorneys.
15 That should just end their -- honestly, their
16 entire motion is premised on there being a
17 violation of that rule.

18 But an individual legislator, whether that's
19 a General Assembly member, a member of Congress,
20 a member of a county council, cannot supervise or
21 direct anything. A deliberative body of
22 democracy speaks on behalf -- speaks via a
23 quorum. And Sean Smith is one person.

24 THE COURT: But Jackson County Legislature
25 is a party this?

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1 MR. LEWIS: The legislature, correct.
2 But --

3 THE COURT: -- and he is a member of the
4 legislature. He is a legislator.

5 MR. LEWIS: But --

6 THE COURT: -- correct?

7 MR. LEWIS: He is, Your Honor. Rule 4-4.2
8 states that the individual in question must
9 supervise, direct, or regularly consult with
10 attorneys. Sean Smith is a legislator.

11 THE COURT: What higher position could
12 someone have than the Jackson County Legislature,
13 than being a legislator?

14 MR. LEWIS: Perhaps a presiding member of a
15 commission, presiding over a legislature would
16 have more authority to, perhaps, set agendas, to
17 set procedures. Perhaps that. But that's not
18 the case here. And the County defendants have
19 never stated that Sean Smith has ever consulted
20 with their attorneys, let alone on a regular
21 basis.

22 The second factor, the second part of the
23 test is that the act or omission in question must
24 be in connection with the matter that is imputed
25 to the entire body. And Jackson County has never

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1 stated that any act or omission of Sean Smith
2 himself, in connection with this case, has been
3 imputed back to the County defendants. They have
4 never said it anywhere.

5 Their entire motion -- under being a
6 violation of this rule. But that is not the
7 case. In a deliberative democracy, one member of
8 a deliberative entity cannot bind the entire
9 entity.

10 That said, Your Honor has heard testimony
11 from Sean Smith. And in that testimony, number
12 one, there's no attorney/client privilege
13 information being divulged. It wasn't very long
14 testimony. We had some testimony on direct.
15 Jackson County decided not to cross-examine him.
16 But there's no attorney/client privilege divulged
17 in that testimony on the witness stand in
18 conversations with one of our attorneys or --

19 THE COURT: -- well, have -- were there --
20 have there been notes that have been turned over
21 regarding the meeting, regarding the WebEx
22 meeting?

23 MR. LEWIS: Judge Dandurand's order was very
24 clear on this. And actually had a discussion
25 with Judge Dandurand on this. We wanted to

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1 understand, in the Attorney General's Office,
2 when Judge Dandurand ordered to us provide
3 communications. Judge Dandurand said
4 "communications." He did not say divulge, you
5 know, your internal work product. He said
6 "communications."

7 And we divulged everything that we have.
8 Again, the entire motion is based on there being
9 a violation of a rule. There's no violation of
10 the rule. But even if Your Honor --

11 THE COURT: -- I disagree with you.

12 MR. LEWIS: I'm sorry?

13 THE COURT: I'm just saying, I disagree with
14 you. I believe there is a violation.

15 MR. LEWIS: Okay.

16 THE COURT: Go ahead.

17 MR. LEWIS: We had turned over everything
18 that Judge Dandurand ordered us to:
19 Communications between the parties. There is a
20 lengthy -- I believe it was over two hours
21 deposition of our corporate representative
22 deposition from deponent Travis Woods. And he
23 testified to everything that our officer is aware
24 of.

25 We did a diligent job in collecting

1 information, both in the first deposition of an
2 Attorney General's Office representative, as well
3 as in the Travis Woods' deposition to divulge
4 everything we can. And, you know, Jackson County
5 has still not articulated any prejudice to them.
6 Nothing that has been discussed in their motion
7 relates to any facts pleaded in this case, any of
8 their defenses, or any of the legal theories.

9 I believe this is an effort to just distract
10 the Court, to grasp at some straws. There's been
11 no precedent ever for a sitting Attorney General
12 to be deposed, to disqualify an entire Attorney
13 General's Office. We even had a discussion with
14 Judge Dandurand about this before the deposition.

15 Judge Dandurand said, Listen, I'm not going
16 to disqualify the entire Attorney General's
17 Office. He said, Listen, I'm not going to have
18 the Attorney General sit for deposition. There's
19 no case law on this. The only case law remotely
20 on point is the Wilkins case, which is cited in
21 our response. And I believe the County
22 defendant's cited this in their motion as well.

23 In that case, several attorneys general ago,
24 a former employee sued the office in an
25 employment matter. And the Court of Appeals said

1 even though the Attorney General himself was a
2 named defendant in that case, you can't depose
3 the Attorney General. There is no evidence that
4 he had any relevant information to the case.

5 And, plus, even if that were the case, the
6 solution is a corporate representative
7 deposition. That was even when the Attorney
8 General was a defendant in a case many years ago.
9 Here, we're even further afield from this. There
10 is no information that can be learned from this.

11 The two conversations, both on the campaign
12 trail, where candidates crossed paths on the
13 campaign trail. We had a two hour-plus
14 deposition about a very brief communication.
15 Everything's been learned from it. Travis Woods
16 was deposed himself about any communication
17 between the office and Sean Smith. Jackson
18 County did not cross-examine Sean Smith.

19 To the extent that he is their client, they
20 can talk to their client or they can choose to
21 put him on the stand. But our office has not
22 aimed to elicit any testimony or evidence from
23 Sean Smith that was learned, either through a
24 passing conversation, the essence of which was,
25 good job on the case, important case. Or in the

1 meeting with Sean Smith and Travis Woods.

2 There's no indication that our office has
3 ever tried to use any of that evidence in our
4 case in chief. If we had, the County defendants,
5 again, could have cross-examined him. Or they
6 could talk to him on direct exam. So far they
7 haven't cross-examined him. We don't know if
8 they have ever spoken to him, as their purported
9 client.

10 But, again, I think Rule 4.4-2 is clear.
11 There's no violation. But even if Your Honor
12 thinks that there's -- could be something else
13 done, the remedy has been imposed already.
14 Number one, the rule says: Terminate all
15 communication. That has happened already. Even
16 before the corporate representative deposition.
17 That has happened already.

18 The second thing is, okay, sit for a
19 corporate representative deposition and tell us
20 everything that you're able to find out. We did
21 that. That happened for over two hours. There's
22 no more reasonable remedy that can be imposed on
23 this. Especially because we have not gained
24 attorney/client privilege information from Sean
25 Smith.

1 And we have not sought to use anything that
2 he has given us that Jackson County isn't already
3 aware of. I think there's nothing else to be
4 done about this matter. The remedies have been
5 issued already and Your Honor should continue
6 this trial on the matter.

7 THE COURT: Are there any notes that were
8 taken during the meeting between Woods and Smith?

9 MR. LEWIS: Our best evidence is there's a
10 couple of small pages of just attorney notes.
11 But most of that has nothing to do with what Sean
12 Smith told us. It's our internal, kind of, notes
13 about the case itself. But not necessarily
14 directly related to what Sean Smith told us in
15 the case.

16 And Judge Dandurand, specifically, did not
17 order us to provide our attorney work product
18 notes. We provided everything that Jackson
19 County -- that Judge Dandurand ordered us to
20 produce over by way of communications.

21 And if Your Honor would like to see a copy
22 of, you know, an attorney's work product notes in
23 camera, in chambers?

24 THE COURT: Those were my notes.

25 MR. LEWIS: That is something that we would

1 be willing to do. But I don't think Your Honor
2 will find any surprises.

3 THE COURT: I do want any notes that were
4 created during that WebEx during the time that
5 Mr. Woods spoke with Smith. I will review those
6 in camera and make a determination if it's work
7 product or if it should be turned over. Thank
8 you.

9 MR. LEWIS: Thank you, Judge.

10 THE COURT: And I have thought a lot about
11 this. And the corporate rep was unable to, you
12 know, during the deposition that was read, give
13 detailed information. But I know that we have a
14 witness here, a Jackson County legislator. And
15 the legislature was being sued by the Attorney
16 General's Office. We have information now that
17 the Attorney General himself spoke with this
18 witness. And I believe that the Attorney General
19 should be able to be deposed, based on that very
20 narrow information.

21 Okay? This is not a four hour deposition.
22 This is going to be a deposition in which he --
23 the -- you, Jackson County, will be allowed to
24 ask questions regarding any communications
25 between Sean Smith regarding this litigation.

1 And there might be no information. And that is
2 totally fine. He might even say, I don't
3 remember.

4 But I want to give Jackson County the
5 opportunity to do that. Of course, that's not
6 something that's done today. But we can talk
7 about that more at the end of the day to see
8 where we are.

9 MR. LEWIS: Your Honor, would there be a
10 written order to that effect? We would need to
11 take that up to the Court of Appeals.

12 THE COURT: I assumed. And I was going to
13 ask Jackson County to provide me with an order on
14 an email so that I can take authority. We'll get
15 that for you. All right. Are we ready to start
16 then with witnesses?

17 MR. MORGAN: Just if I might clarify, so the
18 only relief the Court is granting with respect to
19 their motion and all that, is just a limited
20 deposition of the Attorney General on that
21 specific issue?

22 THE COURT: And I'm going to do an in camera
23 review of any notes that were taken. Yes.

24 MR. MORGAN: Right. Okay. Thank you.

25 THE COURT: Okay.

1 MR. WOODS: Your Honor, the Plaintiffs first
2 witness is Preston Smith.

3 PRESTON SMITH

4 called as a witness herein, having been first duly
5 sworn by the Court, was examined and testified as
6 follows upon,

7 THE COURT: You may proceed.

8 MR. WOODS: Thank you, Your Honor.

9 DIRECT EXAMINATION

10 BY MR. WOODS:

11 Q. Good morning. Please state your name for
12 the record.

13 A. It's Preston Smith. P-R-E-S-T-O-N. Smith.

14 Q. And do you have your demonstrative and notes
15 with you to be able to give your expert testimony?

16 A. Yes, I do.

17 Q. And, Mr. Smith, have you retained to reach
18 an expert opinion in this case by the Plaintiffs?

19 A. Yes, I have.

20 Q. And what type of expert are you?

21 A. A data analyst expert in this case.

22 Q. What qualifies you to be a data analyst
23 expert.

24 A. Well, I have close to 34 years of experience
25 handling data at a fairly high level. My graduate

1 degree is in public administration and statistics with
2 a specialization quantitative analysis. And in that
3 graduate work, I learned how to do extremely high
4 levels of statistical analysis, forecasting, sampling.
5 And, from there, I went to the City of Kansas City as
6 a performance auditor.

7 Q. If I could pause you?

8 A. Okay.

9 Q. I want to turn to Exhibit 16.

10 MR. WOODS: Your Honor, permission to the
11 approach the witness?

12 THE COURT: You may.

13 BY MR. WOODS:

14 Q. Mr. Smith, if you need the code, it's 1111.

15 A. Thank you.

16 Q. Mr. Smith, you do recognize this document?

17 A. Yes, it's my résumé.

18 MR. WOODS: Your Honor, I move to enter the
19 Exhibit 16 into evidence?

20 THE COURT: Any objection?

21 MR. HANER: No objection.

22 THE COURT: Received.

23 BY MR. WOODS:

24 Q. Mr. Smith, you mentioned your education.
25 You have a Masters in Public Administration.

1 A. Yes.

2 Q. With emphasis in quantitative analysis?

3 A. Yes.

4 Q. Can you discuss the nature of your course
5 work in quantitative analysis?

6 A. Well, as I mentioned, it's sampling,
7 forecasting, high level multi-varied analysis, cluster
8 analysis, factor analysis. Good strong background in
9 how to handle data at a fairly high level.

10 Q. And when did you receive this degree?

11 A. From the University of Missouri-Kansas City
12 in 1991.

13 Q. And from that time, have you continued your
14 education, including data analysis?

15 A. Yes. I regularly take courses online with
16 Microsoft. I'm a Microsoft certified partner, have
17 been for well over 20 years.

18 Q. What sort of data analysis skills do you
19 continue to hone through those Microsoft courses?

20 A. Well, I work those very intensively with the
21 new power VI from Microsoft, Excel, and Access
22 databases. And, in fact, I have even taught classes
23 in access to other programmers.

24 Q. Can you go into a little more depth about
25 that? When were you teaching these courses? For what

1 organization?

2 A. Yeah. I worked as a systems analyst at DST
3 for eight years. And during that time, most of their
4 programmers were experienced in mainframe programming.
5 They didn't understand how to use the lower level PC
6 programming software. So I worked with some
7 programmers to do that. To put on one or two day
8 courses, teach them how to do the basics. How that
9 could help them handle data. Make it a little bit
10 easier and quicker.

11 Q. Were these experienced data analysts that
12 you were instructing?

13 A. Oh, yeah. They're very high level. Some of
14 the very best in the company. They were incredibly
15 skilled at writing code.

16 Q. Did you receive any feedback on your
17 instruction from these data analysts?

18 A. Yeah. It was helpful. It was useful. In
19 fact, while I was at DST, I developed an AXIS
20 application database that actually made -- it made
21 recognition of out of 5,000 employees as one the three
22 best applications developed in the company for that
23 year.

24 Q. And are there any other aspects of your
25 continuing education that you would like to say?

1 A. Well, besides, that I regularly attend
2 conferences to learn how to handle data better, the
3 latest techniques in data. And I regularly go to
4 meetings around the country for that as part of my
5 business that I own.

6 Q. So at these conferences, you're interacting
7 with other experienced analysts. Hearing
8 presentations on cutting-edge aspects of data
9 analysis. Is that how, is that how that works?

10 A. That's the whole key. Because I have been
11 self-employed for 20 years. It's very important for
12 my company to be at the cutting edge.

13 Q. And so after you received your degree, have
14 you, essentially, done data analysis work since
15 that -- after you received your Master's degree?

16 A. Yeah. Pretty much the entire time. I left
17 there and went to the City of Kansas City as a
18 performance auditor. And my job there was to find
19 waste, fraud, and abuse in the city. And I was
20 specifically charged with a couple of large audits.
21 One was milk inspections were done in the western half
22 of Missouri. Oddly enough, the City of Kansas City
23 oversees that for the State Milk Board. And,
24 actually, we were able to -- because if statistics, we
25 were able to catch people within the city that were

1 falsifying test scored data. And we did that based
2 totally upon statistics. We saw that they didn't fit
3 within the normal deviation curves. It was clearly
4 outside the margin. We confronted one of the lab
5 testers about this. And know actually had to write
6 out a full confession that said that she had falsified
7 the data for quite some time.

8 We also looked at overtime abuse in the
9 city. We tried to catch people that were abusing
10 overtime. It was a very large project too.

11 Q. And from there you moved to The Duff
12 Company?

13 A. Yes. I was in charge of managing projects
14 for about 20 or 30 staff people, to see if projects
15 were on time. It was a matter of a lot of spreadsheet
16 and database work to make sure projects were on time
17 and they were doing the tasks that they had to in
18 order to get the job done.

19 Q. And I believe you've already discussed your
20 work at DST Systems where you did instruction on data
21 analysis and other project work. Is there anything
22 else to highlight from your time at DST Systems?

23 A. Well, my main job there was to find new ways
24 for the company to save money. And I probably saved
25 them between 700,000 to a million dollars per year by

1 finding innovative ways to use their machinery better,
2 to use their hardware, and find processes that would
3 be faster and better for them.

4 Q. So what are some of the systems that you
5 used in order to do that sort of activity?

6 A. Well, actually, it is a matter of,
7 essentially, spreadsheets, Excel spreadsheets, and
8 Access databases.

9 Q. And from there you, in 2004, you started
10 Business Information Services. Is this your own
11 company? Your résumé says you're the principal owner?

12 A. Yes. I'm the owner. It's a nation-wide
13 company. Our job is to -- we work with the public
14 school districts around the country to do demographic
15 analysis and enrollment projections. I contract, with
16 about five other people, that I receive their work.
17 And I work with school districts around the country.
18 We've completed a little over 300 projects nation-wide
19 and work in 17 states.

20 Q. So these other individuals that you work
21 with, what is the nature of the work that they do?

22 A. Well, I have a GSI analyst that works with
23 me. I have another person that specializes in
24 building charts and graphs. I have couple of people
25 that have Ph.D.s that are involved in enrollment

1 forecasting and how -- the statistics.

2 Q. And so do you oversee their work?

3 A. I do oversee their work. And when they get
4 busy, I fill in the gap and actually do the projects
5 too.

6 Q. So you're capable of doing all their work
7 but you use them?

8 A. I use them because we have so much work and
9 so much business, I have more work than I can do by
10 myself.

11 Q. And approximately how many projects would
12 you say your company takes on at one time?

13 A. Anywhere between five and 15. It depends on
14 the size of the school district. Sometimes a very
15 large school district can take a lot of resources.

16 Q. And so your résumé says that your company is
17 responsible for gathering large amounts of data,
18 analyzing it, editing the final study. Can you go
19 into kind of the type of data you're analyzing and the
20 quantity?

21 A. It depends on the school district. If we're
22 dealing with a district that has, say, over 40,000
23 students, we'd be analyzing each of those students'
24 demographics. We'd be figuring out where the students
25 live. We'd be doing low level projections, even on a

1 block-level basis to see in five or ten years how many
2 students could live there. And the thrust of my
3 business is that school districts hire me to get an
4 idea of how many students will be in that school
5 district ten years from now. That way they know
6 whether to close schools or to build new ones.

7 Because it, truly, is about a ten year process for
8 some schools that would have bond issues and all that
9 along the way.

10 Q. And so is your company successful in this
11 line of work?

12 A. We are. We the highest accuracy rate of any
13 of my competition. Our accuracy rate is within the
14 three-tenths of a percent per year of enrollments.
15 Which means that school districts hire us to make sure
16 that we're right on the money. And they feel like
17 it's money well spent.

18 Q. And turning to the second page of your
19 résumé. At the bottom of your résumé, it mentions
20 public service. So you were a member of the Jackson
21 County Board of Equalization from 2006 to 2021; is
22 that correct?

23 A. Yes. I was there for 14 years. I heard
24 about 10,000 appeals from people in the Blue Springs
25 School District.

1 Q. And so was what the nature of your work when
2 you were hearing these bills?

3 A. Well, I'd hear what the taxpayers had to say
4 about the property. I'd often drive out to the
5 property to see it first-hand, to get a better idea of
6 the appeal. When I had the time, I would do research
7 to see what the competitive sales would be, if I could
8 find those. See what other properties were on the tax
9 roles for. And then annually I'd prepare a report for
10 the school district to show here's the, here's the
11 results of the appeals that I had that came before me.
12 And they didn't ask for that. I provided it of my own
13 volition. And I also did a thorough analysis of the
14 parcels here in Jackson County. I've done that for
15 almost 20 years.

16 Q. So was there a time in this period where you
17 began to analyze county assessment data?

18 A. Well, I did, during the whole time that I
19 was on the Board of Equalization, I'd work regularly
20 with the assessor to try to point out issues and
21 here's some problems, and here's some errors that I
22 found. Had a great working relationship with most of
23 the assessors. But that all came to a halt about
24 2019.

25 Q. Can you expand on why that was the case?

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1 A. Well, we had Gail McCann-Beatty that came
2 in. And the working relationship really didn't seem
3 to be there. She didn't seem to be a whole lot
4 interested either take my feedback or to be open to
5 new ways of looking at the data.

6 Q. So just in terms of that feedback, were you
7 analyzing data and you noticed errors? What was that
8 feedback?

9 A. Well, yeah. I mean, I would look and see
10 what the -- see there were anomalies in the data. And
11 I got a high comfort level with the data that Jackson
12 County was able to provide to me. And they were able
13 to provide me, sometimes beyond even what I asked for.
14 Like I said, we had a great, cooperative relationship
15 to help the county to find problems and to see if
16 there's other ways to assess the data more accurately.

17 Q. So what really spurred you analyzing the
18 data to a deeper extent in 2019?

19 A. Well, it happened really quite by accident.
20 In 2019, I was at a meeting, almost five years ago to
21 this day, at a Board of Equalization hearing. It was
22 the assessor came out and was telling all the new
23 members of the Board of Equalization here's what we
24 expect for this assessment. Here's some issues we see
25 that could happen. And I have been to these many

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1 times. But this was one a little bit different
2 because there was a T.V. crew there from Channel 5.
3 And which I thought, this is odd. I had never see
4 this before. And then there was some issues. As the
5 assessor kept talking, I felt like I may need to ask
6 more questions. Because it just seemed -- it
7 didn't -- I wasn't getting the responses I was
8 expecting. And so I pushed a little bit harder in the
9 public meeting. Asked question. And when it was,
10 Angie Ricoono from Channel 5 asked me -- she said, You
11 know, you asked a lot of hard questions here. What is
12 going on here. And I said, Well, it just struck me as
13 a little bit odd some of her response this time. And
14 she asked me, she said, Well, what do you think about
15 the Chapter 20 report that the assessor has not
16 provided the legislature required under the ordinance?
17 To which I'm like, What report? I have no idea what
18 you're talking about. I was clueless. And then she
19 told me. And I said, Well, you know, I think it's
20 sort of sad that it was due the first of June or
21 May 31st and this was towards the end of June and it
22 hadn't been delivered yet. Well, later that day she
23 sent me a copy of the report from the assessor. It
24 was in a PDF format. And I said, okay, let's just
25 extract the PDF. Put into a spreadsheet. And let's

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1 compare. And what the report is supposed to show is
2 that -- it shows the residential parcels that had
3 increased by more than \$50,000 in assessment or
4 50 percent since the previous assessment. Which I put
5 that into a spreadsheet. Analyzed it for a couple of
6 hours. And I said this can't be correct. Because her
7 PDF showed 5,000 parcels. And I showed the 50,000
8 parcels should be on that list. So I called Angie.
9 And I said, Yeah, you might not believe this but it's
10 a factor of ten I think this is off. And I showed her
11 the spreadsheet. She went through it. Just like I
12 did. And she came back to the same conclusion that,
13 yeah, this is incorrect. And that was the first step
14 that I thought maybe there's something amiss about the
15 2019 assessment up. Because, up until that point, I
16 didn't have an inkling there was a problem at all.

17 Q. And your analysis on that was correct? It
18 turned out to be correct?

19 A. A hundred percent correct.

20 MR. HANER: Objection, Your Honor. First of
21 all, it's going into the 2019 reassessment, which
22 is not at issue for this. So his analysis to
23 2019 is not related at all to the analysis of
24 2023. And I'd object to seeking legal conclusion
25 to say where the assessment is correct or not.

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1 Mr. Preston Smith is a data analyst guy. He
2 cannot speak on to what is the correct value in
3 the State of Missouri. He's not a licensed
4 appraiser. He cannot give opinion as to what the
5 value being correct or not. He can speak to
6 anomalies, outliers in data. But going into the
7 substance of the value of what is correct or not,
8 I would object.

9 MR. WOODS: Your Honor, going into 2019,
10 we're doing this as part of establishing his
11 credentials as an expert. I would also say what
12 Mr. Smith was referring to there, if I understand
13 correctly, is what the data was showing just in
14 terms of value. Not necessarily those valuations
15 were correct.

16 THE COURT: Let's move on past the 2019
17 valuation.

18 MR. WOODS: Okay. Your Honor, could we do a
19 little more analysis on the 2019? Or do you move
20 past that completely?

21 THE COURT: It's not relevant.

22 MR. WOODS: Yes, Your Honor.

23 BY MR. WOODS:

24 Q. Mr. Smith, based on your education, your
25 review of the data, have you arrived at an expert

1 opinion in this case?

2 A. Yes, I have.

3 MR. WOODS: Your Honor, I proffer Mr. Smith
4 as an expert witness in this case.

5 THE COURT: Mr. Haner?

6 MR. HANER: Your Honor, I guess I'd object
7 to the lack of foundation laid for an expert
8 witness. We haven't even heard about his methods
9 or his mythology(sic) used during that -- haven't
10 heard about his process. We haven't heard about
11 anything to show what the report he did was done
12 in an expert manner. And so I believe the
13 additional foundation needs to be laid.

14 MR. WOODS: Your Honor, we've provided the
15 prima facie credentials of Mr. Smith as an expert
16 witness. And so, from there, that is sufficient
17 to qualify him as an expert witness.

18 THE COURT: Show that he'll be qualified as
19 an expert. You may continue.

20 MR. WOODS: Thank you, Your Honor.

21 BY MR. WOODS:

22 Q. So, Mr. Smith, going into your analysis on
23 to -- as to the 2023 assessment. So, broadly
24 speaking, how do you compare the 2019 to the 2023
25 assessment?

1 A. Well, here's what I think happened. In
2 2019, we had 21,000 appeals --

3 MR. HANER: -- Your Honor, I guess I'll make
4 the same objection. We're comparing 2019 to
5 2023. There's a whole reassessment cycle in
6 between those years. I'd like to focus the
7 testimony on his analysis of 2023, which he can
8 give an expert opinion to.

9 THE COURT: Let's focus on the issues at
10 hand.

11 MR. WOODS: Yes, Your Honor.

12 THE COURT: We're already far enough behind.

13 MR. WOODS: Yes, Your Honor.

14 THE COURT: Go ahead.

15 BY MR. WOODS:

16 Q. So, Mr. Smith, for the 2023 assessment how
17 many residential parcels increased by more than 15
18 percent in valuation?

19 A. 94 percent. Well, 94 of the parcels
20 increased in value.

21 Q. Okay. And how many of those parcels
22 increased by more than 15 percent in valuation,
23 excluding increases due to new construction or
24 improvements, just referring to residential parcels?

25 A. Somewhere around 80 percent. I mean, I have

1 to guess at what's new construction. But around
2 80 percent.

3 Q. And so what is the overall -- average
4 overall increase in real property assessment
5 valuations for residential parcels?

6 MR. HANER: And, Your Honor, I object again.
7 I don't know if we're speaking about the assessed
8 value of the parcels initially or the final
9 market value. I just don't know what we're
10 speaking about.

11 MR. WOODS: I can clarify.

12 BY MR. WOODS:

13 Q. Market value.

14 A. Okay. The total value number that I get
15 from the Jackson County Collector would be
16 \$195.9 million collected.

17 Q. So that was the -- so that's the difference
18 in amount collected in taxes for 2023 compared to
19 2022?

20 A. From the exact tax bill, yes.

21 Q. Okay. And you received that from the
22 collector?

23 A. From the collector on Sunshine Act from
24 October, before the collector sent out the bills.

25 Q. So in terms of 2023, what is one of the

1 earlier areas -- what's one of the earliest areas you
2 found in the 2023 assessment?
3 A. Well, could we have a demonstrative up on
4 the screen?
5 Q. Yes. So you've put together a demonstrative
6 to help display your analysis; is that correct?
7 A. Yes, I have. It would be a little bit
8 handier for me to go through this and it would be
9 easier to see.
10 Q. Okay. Let's turn to Exhibit 55. Can you --
11 Mr. Smith, do you have the Exhibit 55 in front of you,
12 the demonstrative?
13 THE COURT: I'm showing that 55 is a letter
14 to --
15 MR. WOODS: -- I think that is an incorrect
16 exhibit list.
17 THE COURT: But this is what I've created
18 when we were in court.
19 MR. WOODS: Yes, Your Honor.
20 THE COURT: So it's already been marked as
21 55. It's a letter from BOE to Jackson County.
22 February 5, '24.
23 MR. WOODS: So I think that was, that was --
24 yeah. That one was included twice on that copy,
25 I believe. So we can also give you -- it is on

1 the iPad. We can give you a paper copy of the
2 demonstrative.
3 THE COURT: Okay. But I don't think it can
4 be 55 is what I'm saying. 55 has already been
5 used.
6 MR. WOODS: Yes. We can change that number.
7 We can do 61 for that.
8 THE COURT: 61 is going to be the
9 demonstrative PowerPoint?
10 MR. WOODS: Yes, Your Honor.
11 BY MR. WOODS:
12 Q. Mr. Smith, is this your demonstrative on the
13 screen?
14 A. Yes, it is.
15 MR. WOODS: Your Honor, do you have any
16 issue with the witness standing to reference
17 things in the demonstrative?
18 THE COURT: As long as the court reporter
19 will be able to hear him, that will fine.
20 MR. WOODS: Thank you, Your Honor.
21 BY MR. WOODS:
22 Q. So please turn to slide three. So,
23 Mr. Smith, on this slide it says the \$356,270 error.
24 Can you explain what this error is?
25 A. Okay. This is a situation where there were

1 some parcels that I found by just doing a frequency
2 query of all the assessments totals from the 2023
3 assessment. It showed that the market values placed
4 on these properties -- there were 573. And that was a
5 number that stood out as being just an unusual number.
6 So I looked at that number to try to figure out what's
7 going on here. So I did additional research to try to
8 see exactly what parcels had that value.
9 Q. And so how did you find that?
10 A. Just a matter of just doing a frequency
11 check of the total values from the entire assessment.
12 Q. Okay. Next slide, please. So continuing
13 discussing this error, what is the significant of this
14 slide to your analysis?
15 A. Well, the significance of the slide is that
16 we got -- in the first row, some parcels that actually
17 sold for well over \$600,00 as put on the assessment
18 roles to 356,270. And just a few rows down, you've
19 got a one bedroom, one bath house, about 600 square
20 feet that was previously on the books in '21 for about
21 21,000 or \$23,000. All of a sudden jacked up to
22 356,270. So these clear error increases because
23 you're talking, in some cases, over a thousand percent
24 increase.
25 MR. WOODS: Your Honor, I can give you a

1 paper copy of the presentation.
2 THE COURT: That would be wonderful.
3 Because I cannot read anything that is on there.
4 MR. WOODS: Yes, Your Honor.
5 BY MR. WOODS:
6 Q. So at the -- under the 2021 market that
7 says -- under the blue -- \$116; correct? And then
8 2023 market is 356,270?
9 A. Yes. Essentially, you had a vacant lot that
10 is on the books for \$116. They built a new house.
11 But that was not really indicative -- the sale amount
12 is \$682,000 and in 2022. It was sale amount the
13 County should have easily picked up.
14 Q. So seeing that error, how many times was it
15 repeated?
16 A. 573 times across the county.
17 Q. So that stands out as an anomaly, an error
18 in the data?
19 A. It was. It was an anomaly. And I'm
20 grateful that Angie Ricono on Channel 5 were able to
21 publicize this because it clearly showed the county
22 that this is a problem that needed to be fixed. And
23 this was publicized after the appeal deadline had
24 already happened. Clearly, these people were
25 concerned about losing their homes.

1 Q. And so this error was corrected after you
2 had pointed it out. Can you elaborate on what the --
3 on the impact of this error, despite the fact that it
4 was, ultimately, corrected?

5 MR. HANER: And I object, Your Honor. As
6 stated, he's a data analyst. He cannot speak on
7 the impact of the error.

8 MR. WOODS: Your Honor, there is a -- per
9 Mr. Smith's analysis, there is a data impact from
10 this occurring, an impact on the data that
11 resulted from this being in the system.

12 THE COURT: He may continue.

13 A. Okay. Here's the impact. And it's one that
14 even after the problem was fixed -- because we thought
15 only 573 parcels is where the issue was limited to --
16 because I did actually an appraisal ratio analysis
17 using the same standard from the State Tax Commission
18 to look at ratio analysis.

19 I compared five neighborhoods in
20 Independence. And in these five neighborhoods, there
21 were 191 homes that had eight of these 356,270 errors
22 in their neighborhood.

23 Then I also compared three other
24 neighborhoods in Lee's Summit. And these neighborhood
25 were 23- or 4-hundred thousand dollar homes on

1 average. And they had about five or six of the
2 356,270 errors in those.

3 When I wanted to compare those two groups to
4 see what the impact would have been on a residual
5 basis to see whether or not because you've got one
6 outlier price -- and it was clear that this price was
7 filtered into the system because taxpayers actually
8 received this on their notices. Because if the CAMA
9 system somehow may have recorded this, before those
10 went into the mail.

11 So here we have those two different
12 neighborhoods. And when I looked at the Independence
13 houses, it was the 356,270 value was the highest one
14 in any of those neighborhoods by a long shot. But
15 according to the ratio analysis, it showed that there
16 was about a seven percent decrease in the ratio, which
17 made it more likely in those neighborhoods in order to
18 hit the ratio percentage of 90 to 110, that the State
19 Tax Commission wants people to hit on these ratios.

20 In order to make it more balanced in those
21 Independence neighborhoods they would have to have a
22 larger increase in values to hit that ratio to get
23 more equal. So they are looking at assessment
24 increases in the weaker, poorer neighborhoods with the
25 homes that were 20,000 or \$30,000.

1 Then go to Independence -- I mean Lee's
2 Summit, for example. You have virtually no impact
3 because there were several homes that were more
4 expensive than that 356,000. So that is the ratio
5 analysis that compared. So got me to thinking, just
6 because of CAMA system circulates the values
7 throughout, does this cause other issues to happen in
8 the data?

9 Q. And so, if I can understand some of your
10 analysis from a layman's perspective, if you take the
11 \$356,270 error, you take one of those values and put
12 it in a neighborhood with lower values, this has the
13 effect of pulling up those values to reach some sort
14 of -- closer to equilibrium?

15 A. It would make the system have to churn hard
16 to do that. And I'll actually show some pictures that
17 show that data occurrence. And we'll get to it in a
18 second. But it, it was -- the impact of -- so you had
19 a -- you live in a house that's \$300,000 and you've
20 got a neighbor's house that sold for three million.
21 And the neighbor's house happens to have the very same
22 bedrooms, the same square footage, and it's very
23 similar to yours.

24 I believe that in the next assessment, you
25 might actually have that residual impact that the

1 three million dollar influenced to make your house
2 more expensive. And I think that's the impact that we
3 have. Not only on the 356,270 error. It's that they
4 continue to show residual issues.

5 But also when you have people that have
6 large values placed out there, accidentally or in
7 error somewhere in the system, and those large values,
8 if they do not appeal the taxes to get those fixed,
9 you're going to see those large values perpetuate into
10 other large values. And I've got examples of that
11 too.

12 Q. So I think you were getting at also some of
13 the root of some of these issues. Can we turn to the
14 next slide? So there's a video referenced here. So,
15 broadly speaking, what is this video?

16 A. Broadly speaking, this is the assessor
17 appearing before the county legislature on
18 September 11th. And she made two points about data
19 that I found very interesting.

20 Q. And so did you rely on those points in
21 formulating your opinion?

22 A. I certainly did. Because I -- first of all,
23 I have not heard her talk about one of the issues
24 before. And that's why I found it so revolutionary.

25 MR. WOODS: Move to play this video. I

1 think we have it working. I apologize, Your
2 Honor.

3 (Video played.)

4 BY MR. WOODS:

5 Q. Mr. Smith, what statements did you find
6 significant in that video?

7 A. Number one was how there were two systems
8 that don't talk to each other and then her describing
9 the process of how she has to do data entry into a
10 second system. My background in DST Systems, they
11 actually do data conversions with large mutual funds.

12 And the way those data conversions worked
13 while I was there for those eight years -- and I did
14 have a small part in some of those -- is that they
15 work closely with the client to figure out how, how to
16 match the data fields. They figure out to load the
17 data into the system, what kind of coordination, and
18 how to overcome.

19 Because, essentially, financial data is
20 financial data. When the stock market closes on a
21 Friday afternoon at 5:00, over a weekend they bring
22 all the data in from the new client. And by Monday
23 morning they're able to make transactions. Literally
24 in 48 hours or less than that, two days, Saturday and
25 Sunday.

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1 So here she's describing a system that now
2 has been going on for almost four years which was a --
3 well, she made those comments in 2023. So it's three
4 years. Which is incredible to me that you can have
5 that kind of data processing and that redundancy and
6 it take that long to do the data conversion.

7 And then the last point she made was no
8 nobody checked her. Here you have the assessor of the
9 county with around a hundred-plus employees,
10 full-time. And she's doing spreadsheet entries into a
11 system. And there's no one that catches an error that
12 comes out before the tax notices are sent of more than
13 a thousand percent increase on more than 500 parcels
14 and there was no checks and balances before that went
15 out the door.

16 So, no, that is the first time I had heard
17 that. Which, in both cases, I was -- I was actually
18 overseas on a vacation watching this almost at
19 midnight and I said, this is unbelievable.

20 Q. So what is the general quantity of the data
21 that the assessor would be dealing with here when she
22 says that no one checks her but the taxpayer?

23 A. Well, there are 300,000 parcels in Jackson
24 County. You've got different classifications. You've
25 got a lot of moving parts here. And I agree with her

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1 completely. It's a very complicated -- it's a
2 difficult system to make it correct every single day.
3 I don't envy the job she's got. But the situation
4 it's in right now is so much worse than what was in
5 even five years ago.

6 Q. So moving to the next slide. And so
7 according to this slide, Jackson County Assessment
8 Department gave a report to the county legislature
9 around June 1, 2023; is that correct?

10 A. Yes. That's under the County Ordinance.
11 It's called a Chapter 20 report. And it's due on
12 May 31, 2023. So I had a Sunshine Act request pending
13 to receive that report as soon as it was available.

14 Q. So what is the nature of this report? What
15 is it showing that's relevant?

16 A. Much like the report in 2019 that I looked
17 at the first time, it shows that all parcels in the
18 county with more than a 15 percent increase or \$50,000
19 assessment increase in residential -- I think it was a
20 hundred thousand dollar increase in commercial
21 properties. And also it has agricultural properties
22 too. So it has three different classifications of
23 properties. It shows large increases for the upcoming
24 assessment and it's presented to the legislature. I
25 got my copy from the county clerk.

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1 Q. And so you -- so you notified the county of
2 these data errors; correct?

3 A. Well, I found the errors within about an
4 hour of looking at the data because what it showed
5 were just outlandish increases. Especially in
6 multifamily properties. Properties that were just off
7 the scale statistically beyond anything that data
8 analysis -- I mean, more than you could calculate a
9 percentage basis of increases.

10 Q. And approximately how many parcels were
11 implicated?

12 MR. HANER: And, Your Honor, I'd object
13 again. It goes into -- he can point to data
14 anomalies but the underlying values to get to
15 those data anomalies, he cannot challenge those
16 in court. So he can point out outliers like the
17 356,270 outlier, the data outliers. But
18 challenging the underlying values is something
19 he's not qualified to do in this court.

20 MR. WOODS: Well, Your Honor, these are vast
21 outliers. We'll show that in subsequent slides.

22 THE COURT: He can't testify to outliers --
23 he can testify the outliers, yes.

24 MR. HANER: I think that is fair, Your
25 Honor. But I want to make sure it's outliers in

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1 the data, no just an outlier in the percentage
2 increase of value. So I think he can say that
3 there's a 356,270 error he caught. But I don't
4 think he can say a thousand percent increase is
5 an outlier. Because the thousand percent
6 increase could be totally justified.

7 THE COURT: I'm going to let the expert talk
8 about what he defines as an outlier.

9 MR. HANER: Certainly, Your Honor.

10 BY MR. WOODS:

11 Q. And so --

12 A. -- you had asked like the number of --
13 numbers we're talking about has changed.

14 Q. Yeah. In terms of properties that were
15 implicated by the areas you caught?

16 A. Right. It was somewhere between that eight
17 and ten thousand out of a report that showed about
18 90,000 residential parcels that seemed to flagged --
19 well, these are -- the reason I know they've changed
20 because -- let me give you a timeline of what we're
21 talking about.

22 June 1st, I received this file. I looked at
23 it in about two or three hours. And said these are
24 just unbelievable data errors. So I contacted the
25 county clerk. And I said, please, I have to get this

1 to the assessment department as quick as you can.
2 Because these were to go out and go to be mailed on
3 notices. I was really concerned that taxpayers would
4 truly have heart attacks or kill themselves.

5 And I don't mean to exaggerate because you
6 got a tax bill, literally, your house is -- your
7 apartment is valued at a couple million tax and you
8 get a tax bill for 50 million. That -- I might be
9 worried that that would push somebody over the edge.

10 So I had choice there. I knew if we tried
11 to go to the press with this and make a big show or do
12 we go ahead and try to keep this under wraps? So this
13 is something that never hit the media. We have a lot
14 of changes. And those changes were come -- they came
15 out in another report that the county gave to me on
16 July the 9th that showed that, actually, those changes
17 that happened for each of the parcels.

18 Q. We have couple of slides showing a couple of
19 these changes; correct?

20 A. We do. There's just a couple of examples.

21 Q. All right. We'll go to the next slide. So
22 what is the change in value here that is being
23 showcased?

24 A. This is a nursing home not far from my house
25 in Blue Springs. In 2021, this was on the tax rolls

1 with a market value of \$2,730,000. In 2023, in the
2 Chapter 20 report spreadsheet that I got from the
3 county, the value of this property was \$47,853,200, an
4 increase of 1652 percent.

5 Q. Next slide, please.

6 A. This is -- I suspect -- it looks like an 80
7 or a hundred-year old apartment building in Kansas
8 City, Missouri on East 10th Street. The value of this
9 in 2021, an eight-unit, was \$143,000. Under this
10 report it would go up to \$6,032,200, a 4118 percent
11 increase. And this was not -- these were not just a
12 few exceptions. We're talking hundreds, hundreds.

13 Q. Next slide, please. So these are examples
14 of some of these, of some of these different ones?

15 A. Yes, they are. Scroll down just a bit more,
16 please. Yes. No. Go back. The 2021 market value
17 shows what it was and the value in the '21 assessment.
18 The pink column shows the first report I got from the
19 assessment department. And the yellow shows the
20 revised from July 9th. And then the difference column
21 shows the calculated changes that they made.

22 And the first one, it had a market value.
23 It was an apartment complex, I believe, of \$25.3
24 million dollars in '19 -- in 2021. That would go to
25 217 million in 2023. They lowered, in the next

1 report, down to 34.1 million. So in -- as far as the
2 percentage basis of catching those, to compare the two
3 reports, it looked like they did a good job of
4 cleaning up from that first report.

5 Q. So if issue was resolved after, you know,
6 for these specific valuations, after you pointed out
7 the error, why is it significant to your analysis?

8 A. The reason it's significant is because this
9 was the first indication that we had of what the 2023
10 assessment could present some problems. And if
11 this -- we are talking days before the June notices
12 were to be mailed. And we're talking -- I got an
13 email back from the county on June the 5th that gave
14 me an indication they were still looking at these
15 parcels.

16 Q. Next slide, please. So this is that
17 response you're referring to, to your Sunshine
18 request?

19 A. It is. Because I wanted to check with the
20 county, first of all, to make sure that they were
21 going to do something to try to fix this problem. And
22 their response to me was:

23 This parcel, as well as many others, are
24 being reviewed still. A correction was made to this
25 parcel after that report was generated, as the report

1 is due before we have certified values. We're still
2 in the process of reviewing and making corrections to
3 parcel data.

4 Which told me this is not just a faulty
5 spreadsheet. But this is indicative of problems and
6 issues throughout the system.

7 Q. And so you -- that report was reran in
8 July 9th, I believe?

9 A. July the 9th, I got the new copy, the new
10 version.

11 Q. So could that be one of the reasons the
12 impact notices went out to the taxpayers late?

13 A. You know, I can only guess. But here we're
14 talking June the 5th, I point out a large number of
15 errors. They tell me they're trying to fix those
16 problems. And that notices need to be in the
17 mailboxes within days, a couple of days in order to
18 get there by June the 15th. And I could see right
19 away this is probably not going to happen.

20 Q. Are you aware of other data problems that
21 might have impacted impact notices going out
22 accurately in a timely manner?

23 A. Yes. In fact, this is a very large one.
24 Since I do quite a bit of data analysis for school
25 districts, they often ask me to be able to track

1 students in particular households. And in order to do
2 that, I buy some vendor data that can actually tell me
3 how accurate that addresses are currently that the
4 school district has and whether or not there are
5 students that also live in any additional homes that
6 are not enrolled in that school.

7 So these data vendors are quite accurate in
8 being able to flesh out data and addresses. But the
9 United States Postal Service has a service they
10 actually track. It's updated, I think, weekly. So
11 when people change an address, then that hits the
12 USPS. And they -- it's one of the best services going
13 to try to clean up data is before you make mailings.

14 I do not believe the 2023 assessment did
15 this. Because when I compared the tax bill data that
16 I got from the collector's office in October to the
17 June 15th data that I had from the assessment office,
18 there was 17,000 address changes. Which tells me that
19 they made no effort in June to try to clean up the
20 addresses to have that many address changes in
21 October.

22 And also it tells me that they weren't quite
23 as concerned that people got the notices. But they
24 were very concerned that they got the tax bill.

25 MR. HANER: And, Your Honor, I'd object to

1 going into what people were concerned or not
2 concerned about. I mean, that's outside of his
3 expertise as a data expert. He can, like you
4 said, testify, to anomalies but not to intent or
5 concerns behind that.

6 THE COURT: I'll take it for what it's
7 worth. Go ahead.

8 BY MR. WOODS:

9 Q. Okay. And then the next slide, please. And
10 so what is this showing on the slide?

11 A. What this shows is we wanted to look at some
12 selected leaders in Jackson County to see what your
13 percentage assessment changes were.

14 Q. So why is that significant?

15 A. Significant because county-wide the average
16 increase was around 44 percent. And people always
17 want to look and see, well, since we've got people in
18 charge of the assessor -- since we have an appointed
19 assessor, since we have an appointed BOE, it's sort of
20 a framework thing. So are people that are in charge
21 here really going to be assessed fairly? So that's
22 basically why I wanted to show this.

23 Q. So this one is showing a property assessment
24 increase of 13.6 percent?

25 A. 13.6 percent initially. And this is in

1 Lee's Summit.

2 Q. All right.

3 A. And then that property belongs to --

4 Q. -- next slide, please?

5 MR. HANER: Your Honor, I'd do the same
6 objection. Speaking on valuation and the
7 percentage changes. He cannot testify whether
8 that percentage change was correct, incorrect, or
9 appropriate. He testified to data outliers or
10 anomalies. I don't see what searching selected
11 officials, how that is getting to his expertise
12 as a data analyst.

13 MR. WOODS: Your Honor, Mr. Smith has stated
14 why we views these values as relevant and
15 significant from the perspective of the average
16 increase, in the area of being around 44 percent.
17 So an increase of 13.6 percent is an anomaly.

18 THE COURT: He may continue.

19 A. This property belongs to the deputy
20 assessor, Maureen Monaghan.

21 BY MR. WOODS:

22 Q. Next slide, please.

23 A. Here's a property that initially showed a
24 property increase of 15 percent.

25 Q. Next slide, please. And who does this

1 property belong to?

2 A. Belongs to County Assessor Gail

3 McCann-Beatty.

4 Q. Next slide, please.

5 A. Let me also mention that the State Tax

6 Commission intervened and actually increased that

7 amount. I think it went to 41 percent, so a little

8 bit closer to the average in the county.

9 The last one here we have here is property

10 that's in Lee's Summit. Increased seven percent from

11 2022 to '23.

12 Q. Next slide, please. Who does this property

13 belong to?

14 A. County Executive Frank White.

15 Q. Next slide, please. And what neighborhood

16 is this?

17 A. This is the entire subdivision that County

18 Executive Frank White lives in. What this shows is

19 the percentage change across the entire subdivision.

20 Q. So that circled number, .07, what that's

21 saying is it's a seven percent increase?

22 A. That's his seven percent increase at his

23 house. He's got a couple of neighbors across the

24 street went around six percent. But everybody else

25 was considerably up higher. In fact, just a couple of

1 doors down it's a 41 percent increase.

2 Q. Next slide, please. So turning to Slide 18,

3 what is this slide showing?

4 A. This is another significant data anomaly.

5 And the reason this is so concerning is because this a

6 house that is not on the tax rolls in 2023. They paid

7 no taxes. There was no bill sent from the collector's

8 office.

9 Q. How did you find this?

10 A. The way I found this -- a little bit of --

11 well, the way I got it is finally the county delivered

12 a GIS Shake file. And what that shows is all the

13 physical parcels in the mapping program that's in the

14 county. This is a mapping file that I had requested

15 for the last five years. And I only got it because

16 the Attorney General had requested it for me to use.

17 Up until that time, the county had prevented

18 me from having this file because they wanted to charge

19 me almost \$20,000 to get it. I know it was important

20 for that reason.

21 When I did, I took all the personal data and

22 extracted it from there. And I wanted to find out if

23 there were any linkages of assessment data behind or

24 not showing behind the parcels. What I wanted to see,

25 if there's actually a circle on the map but there's no

1 data behind it. Okay. That would be my first sign

2 that these were not on the tax rolls. And when I did

3 that, I came up with 378 parcels. Which was huge.

4 So I asked the collector. I said, Can you

5 verify to me whether or not there were actually bills

6 sent to these? Well, the collector's amazingly

7 helpful. And he said, Look, most of these are mergers

8 or new parcels because of splits and deals and, like,

9 don't worry about that. But he went line-by-line.

10 It came to this one. This house in Lee's

11 Summit is a little bit different because it was

12 classified by the assessment office as a traffic

13 median. Because it was a traffic median, it did not

14 hit the tax rolls. It was a house that was on the

15 rolls in 2022 for \$148,000 and they raised it to

16 248,000. But before they sent the tax bill out, it

17 turned into a traffic median and there's nobody that

18 caught it.

19 Q. Next slide.

20 A. I sent the Sunshine request on June the 3rd.

21 As soon as, of course, my request hit there at the

22 collector's office, that's when the county assessment

23 department pulled down all this information from --

24 you can't find any of it online. But, interestingly

25 enough, this was inspected twice by two field

1 inspectors, supposedly, March the 4th of 2021, and

2 August the 24th, from two different inspectors, based

3 on the Tyler data. So they, they inspected it,

4 supposedly. And then --

5 Q. -- next slide --

6 A. -- we had also two different rounds of

7 photographs taken on those same dates.

8 Q. And so this is the same property as the

9 previous --

10 A. -- same property. So what this shows is a

11 couple of things here. The parcel IDs here match

12 perfectly in this data. So I know it's accurate. But

13 the question is, where is the linkage between a field

14 inspection that has supposedly occurred and the

15 photography that happens behind that, and the market

16 value?

17 So my question is, why are we having this

18 two exercises that seem to be independently done?

19 Because I don't see the coordination. At least in

20 this case it didn't happen. Because the field

21 inspector was actually looking at this on their iPad.

22 They would be able to say, gee, this isn't on the tax

23 rolls, there's an issue. Or maybe in 2021, it was.

24 But then there's somebody that should have

25 been able to flag it in the assessment department

1 saying, what is going on here? How did this blip
2 away? And the thing is in 2019, I had these very same
3 issues. And I went to the county administrator then
4 and I said, here's 29 parcels that appear to be off
5 the tax rolls. And that was the last time I got a
6 copy of the GIS data. That put an end to it.

7 Q. Next slide, please. So this mentions that
8 you looked at valuations on a random Independence
9 street?

10 A. Yes. It's completely random. I closed my
11 eyes. Clicked my mouse. And I said that's the
12 street. I want to choose about ten homes to look at.
13 That's exactly how I chose it.

14 Q. So earlier when you mentioned residual
15 effects or ripple effects from that \$356,270 error,
16 does your analysis that follows relate to that?

17 A. It certainly does. And I will tell you, I
18 do not claim to be an appraiser. I don't claim to be
19 an assessor. But I will, in these pictures, point out
20 the anomalies in the data and how there's data control
21 errors that should have been caught several times.

22 Q. But you do have 16 years of experience on
23 the BOE reviewing valuations to some extent; correct?

24 A. Absolutely. I can look at a house and tell
25 you we are close -- or I don't claim to be a realtor.

1 And I don't claim to be, in this case, an expert in
2 that. And I won't testify that way. But what I will
3 tell you is that these are going to go interesting
4 photos.

5 Q. Next slide, please. And so what is this
6 slide showing?

7 A. What this shows are the 2023 assessed market
8 values based on the June numbers. And the cut shading
9 colors show the red is more than a hundred percent
10 increase. The light green are decreases. The yellow
11 are 20 to 50 percent increases. And the orange are 75
12 to 100 percent increases in this one older
13 neighborhood of Independence.

14 Q. So can you explain again why that is
15 significant?

16 A. It's significant because I actually did a
17 standard deviation analysis of the 2021 data compared
18 to the 2023 data. Because I hear the assessor talking
19 about this being the most accurate assessment that we
20 have ever had. Well, what happened here in 2023 for
21 this one street, the standard deviation was -- is
22 three times what it was in 2021. And we're talking by
23 even throwing out the 356,270 error. If we put that
24 as the values as what it turned out to be, then the
25 standard deviation was three times.

1 MR. HANER: Your Honor, I guess I object to
2 going into the standard deviation. I don't
3 believe any of those reports are contained within
4 the slide being presented as evidence. So we're
5 just hearing about a report but it's not being
6 offered into evidence.

7 MR. WOODS: Your Honor, his statements are
8 part of the evidence that is being provided and
9 part of the business for his opinion.

10 MR. HANER: I believe reports need to be
11 titled in an expert opinion of some sort. Like I
12 said, we're hearing about the standard deviation
13 analysis. It's nowhere on the PowerPoint.

14 MR. WOODS: He can give statements that are
15 not on the PowerPoint.

16 THE COURT: That is correct. You may
17 proceed.

18 THE WITNESS: Thank you.

19 BY MR. WOODS:

20 Q. Next slide, please. So what is this
21 showing?

22 A. House on the left, 63,790 was the market
23 value. It was 724 square feet. And it was built in
24 1940. And that figures out to be, on the tax rolls,
25 at \$88 a square foot. The small house next door, 960

1 square feet. Built in 1915. Figured out to be \$115 a
2 square foot, with its valuation at 110,650. And I
3 talked to the owner on Saturday. I walked the street.
4 Talked to as many owners as I could. This poor
5 lady -- must be about --

6 MR. HANER: -- I'll object to going into
7 hearsay, Your Honor.

8 THE COURT: Sustained.

9 BY MR. WOODS:

10 Q. So these images and images on subsequent
11 sides of the streets -- slides on this street, you
12 looked at these parcels in person?

13 A. Yes.

14 Q. And these photos accurately represent how
15 these parcels appear in person?

16 A. House on the left had a new roof on it.

17 Q. And so when are these photos from?

18 A. These are from Google Earth 2024. But I did
19 some Google Earth pictures a year ago that used the
20 very same street in a presentation. And I can testify
21 that the pictures are substantially the same.

22 Q. Next slide.

23 MR. HANER: Your Honor, I think I just heard
24 that these pictures are Google Earth, from 2024.

25 Mr. Smith just said that the pictures have

1 changed since he's seen them. I don't believe
2 these pictures are reliable.

3 MR. WOODS: Your Honor, Mr. Smith stated
4 that these pictures reflect how they were at the
5 time that the images are from and that they were
6 also similar a year prior to that. Which is, you
7 know, closer into the time where they would have
8 been inspected in connection with the 2023
9 assessment. So Mr. Smith has found them in
10 person and has attested to the accuracy of all
11 these photos. Except he said -- stated one roof
12 has been changed. So I think these are reliable.

13 THE COURT: And they're not being offered
14 into evidence at this time?

15 MR. WOODS: These specific images? Not at
16 this time, Your Honor.

17 MR. HANER: All right. I'll withdraw my
18 objection.

19 THE COURT: You may continue.

20 A. Then the next small house we have is -- was
21 one of the 356,270 errors. This was a house with 764
22 square feet. Built in 1905. This house is
23 interesting because it actually had a sale in 2022 of
24 \$38,000 that the owner actually provided the
25 assessment department. But this was not found in the

1 certificate of -- specific of values with the county.
2 So they missed an actual sale. They could have easily
3 caught this.

4 BY MR. WOODS:

5 Q. And so this didn't change until the 356,270
6 error was corrected?

7 A. Well, actually the person had already
8 appealed before the 356,270 error was found. They had
9 already appealed this and got the value put back on
10 the books at \$38,000.

11 Q. Next slide, please.

12 A. The other house next door is on the books
13 for 70,150, at a thousand square feet. A larger house
14 than the one that actually sold next door at 38.
15 Because if we're talking market values, supposed to be
16 used to create the assessment, clearly market value is
17 not used in this case. And it figures out to be 67
18 square feet. Built in 1920.

19 Q. Next slide, please.

20 A. Here we have another on this same street.
21 It's at 91,870 and \$99 a square foot, at 922 square
22 feet. The one next door to it at 32,660 is 745 square
23 feet at \$43 a square foot.

24 Q. Next slide, please.

25 A. And across the street, directly across from

1 it, we have a house at 109,540 at 1556 square feet.
2 Built in 1951. And then the house next door to it
3 actually sold for \$200,000. But that didn't prevent
4 the assessment department from trying to put it on the
5 books for \$265,060. So they were actually trying to
6 increase it beyond what an actual sale of that
7 property was.

8 Q. Next slide, please.

9 A. This is an interesting one too. Next to
10 this house. It was on the books originally in June
11 for \$149,400. The owners did not make an appeal. And
12 mysteriously this property lowered down to \$95,000.
13 With a -- again, who knows how that happened? At 969
14 square feet. Built in 1928 at \$98 a square foot.

15 Q. Next slide, please.

16 A. We have a house next to that for 80,890, 849
17 square feet. Built in 1928. \$95 a square foot. And
18 next to it is another house, 41,180 at 1056 square
19 feet. Built in 1956 at \$38 a square foot.

20 Q. Next slide, please.

21 A. We're about done. Two more to go. We have
22 another house directly across from the 356,270 house.
23 This was on the tax rolls originally for \$139,040. It
24 mysteriously fell, without an appeal, to 69,520. At
25 912 square feet.

1 Q. Next slide, please.

2 A. And, finally, I think we have a house at
3 44,220 at 640 square feet. Built 1932 at \$69 a square
4 foot.

5 Q. Next slide, please. And so what is this
6 slide showing?

7 A. This summarizes the changes that we had in
8 this one neighborhood which is remarkable, the square
9 footages and the changes. But, here again, I want to
10 emphasize that we're talking about -- because I
11 believe we had the one value for 356,270
12 inappropriately put there that, in effect, had a
13 ripple effect to at least two or three other houses.
14 And I believe the assessment department was able to
15 check and hand change at least a couple of those
16 properties without appeals in order fix that error
17 before it happened.

18 But they weren't quite as gracious to the
19 older lady at the \$110,000 house that was right next
20 door that was probably overvalued too.

21 Q. Next slide, please. So this is some of the
22 data you evaluated; correct?

23 A. Yes. Quite voluminous that we got. On May
24 the 22nd, we received 38,638,000 records from Tyler
25 Technologies. And from that subset, we created some

1 field inspection records that showed about 451,000 and
2 578 photo logs from Tyler. Then on May the 29th, we
3 also got some data from Jackson County that showed
4 505,183 photo logs.

5 Q. So this data from Tyler Technologies and
6 Jackson County, did it match up perfectly with each
7 other?

8 A. No. In fact, it was a challenge to try to
9 get it to match. We're dealing with the -- as the
10 assessor said, two systems that don't seem to want to
11 talk to each another. And that was -- I agree with
12 her there. It was a hundred percent true.

13 Q. So what did you do to resolve that challenge
14 that was built into the data?

15 A. Well, the -- for about ten days we struggled
16 with the Tyler data to try to get a handle on what
17 that data function, how it linked together. Because
18 we had no data key. We had no -- very little -- we
19 had no direction. We just had, essentially, eight
20 data tables that were almost two gig each to try to go
21 through and see what's in this data.

22 So we explored that data and started to run
23 queries against it. We kept coming up with
24 referential integrity errors. And the reason this is
25 such a key thing in database management is because

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1 made the county data more significant is because they
2 gave us a sort of quasi-key to it because they had the
3 internal parcel ID right next to the Jackson County ID
4 with the photo logs. Now, they did not provide
5 inspection date. The Tyler data included only the
6 inspection data. We didn't have any inspection data
7 from Jackson County. Just photos.

8 Q. When you say "inspection data," can you
9 clarify what you mean by?

10 A. Okay. We were trying to determine from
11 those 38 million records of what kind of records the
12 inspectors might have provided or loaded up. And the
13 only way -- after spending a couple of days of looking
14 at records, I can only see notes from -- it would say
15 field text alert. I believe those were the exact
16 words. So we pulled all data down. And it seemed to
17 indicate these were actual notes the inspectors made
18 out in the fields. So we extracted all that down from
19 all the data tables and put it into one table. So
20 that was how we pulled all the field inspection data
21 from Tyler.

22 And we did the very same thing in photos.
23 Because they seemed to have a -- sort of a clue in
24 their photo data that said photo uploaded to parcel.
25 And they'd have a parcel ID built into the code. So

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1 when you have a key data field, such as the parcel ID
2 number, which should be unique in every single table,
3 we kept coming up duplicate records.

4 And, finally, we met with a person named
5 Daniel Anderson who worked with Data Cloud Solutions,
6 which is a subcontractor of Tyler. And he told us,
7 well, you've got to choose a different time date for
8 the assessment in order to make the data work. Which,
9 here again, I have never heard of the data being in
10 one single date to such a point that you have to
11 extract it, based on a date.

12 Because, typically, when you're dealing with
13 data tables, if you're dealing, say, in a 2023
14 assessment all that data would be collected in one
15 table. But he's telling me that it was, was mixed
16 together into one for multiple years. Which I had
17 never heard that before, in 20 years of working with
18 data. It was just that -- it's mind boggling is what
19 it was.

20 Q. So using this information from Data Cloud
21 Solutions, you were able to develop some sort of fix
22 for resolving the data?

23 A. To a point, yes. Because we were able to
24 use the county data with a great deal more accuracy.
25 Because the county data was cleaner. And what also

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1 we extracted that too from Tyler. But the county data
2 was a little bit more -- you didn't have to do any
3 kind of extraction. It was pretty straightforward.
4 It was a lot easier to work with.

5 So that's the thing about trying to get
6 these two systems of data to talk to each other. It
7 was tough.

8 Q. Next slide, please. So when we look at
9 these, this pie chart so we're dealing with the data
10 that you referenced in the previous slide; correct?

11 A. Yes.

12 Q. Okay. And so reported inspected, you're
13 referring to those on the pie chart on the left.
14 Those are the field inspection notes from Tyler
15 Technologies?

16 A. Yes, as based on the field notes.

17 Q. And on the right, these are reported photos
18 taken from the data; correct?

19 A. From the Jackson County data because I felt
20 like it had a higher reliability than the Tyler data
21 did.

22 Q. Okay. So what are these pie charts showing?

23 A. These pie charts show that when you look at
24 the report inspections, we look at the total number of
25 residential parcels. We say about 81 percent, the

80

1 best we can tell, the Tyler data, were inspected. And
2 those not inspected were about 19 percent. And then
3 on the right-hand side, photos reportedly taken around
4 I think 190,000. And in photos not taken associated
5 with a parcel, about 71,000 or 27 percent.

6 Q. So, since the Tyler data you mentioned was a
7 little less clean than the county data. So do these
8 numbers actually -- yeah. Scratch that question. All
9 right.

10 Next slide, please. And what is this chart
11 showing?

12 A. All right. This takes -- it drills down a
13 little bit more because we're able to look at --
14 excuse me. All right. We're trying to say what
15 parcels were both, reportedly inspected, and,
16 reportedly photographed. We figured about 66 percent.
17 Not inspected but reportedly photographed were
18 15 percent. Reportedly inspected but not photographed
19 seven percent. And then the red slice is most
20 important. Those not inspected, nor photographed
21 12 percent, about 31,000.

22 Q. And so these numbers, are the a conservative
23 estimate? Were you trying to reduce the number of
24 inspections as much as possible? Or were you giving
25 the data the benefit of the doubt in terms of there

1 being a field inspection --

2 A. -- here's the logic that went into this.
3 Because I wanted to give the county the benefit of the
4 doubt. I wanted to have absolutely the most generous
5 number that I could think of and use the generous,
6 most generous process in order to make that number --
7 a number that would actually be not just believable
8 but not be so disputed by the county. So they can
9 easily say, look, we can check off and agree this
10 probably happened.

11 So what I did that in regard is that there
12 were some duplicate field records in the Tyler
13 inspection data. And I knew that was in there as part
14 of their data corruption. So we accept that as being
15 part of the problem. We have the independent parcels
16 in the Jackson County photography data.

17 And we also included -- the way I was more
18 generous when there was actually a kind of -- any
19 mention of a parcel, I counted it as a full inspection
20 or a photograph. Sometimes they'd just say photo
21 taken. But there's many of the times they say photo
22 taken, uploaded to parcel inspection completed.
23 They'd have maybe three records. But sometimes they
24 just had one.

25 When that one happened, mention that parcel,

1 I counted it as a benefit of the doubt. So I --
2 actually this number would have been to give the
3 county more inspected.

4 Q. So if you were -- if there was an
5 alternative definition, you could have applied for
6 interpreting the data?

7 A. Yes.

8 Q. Less liberal than that?

9 A. Yeah. We got a little bit more stringent on
10 what the data requirements would be. Throw out any
11 kinds of duplicates. Throw out any kinds of benefit
12 of the doubts. But only include those that had full
13 inspections or full photography taken. When that
14 number is thrown into the mix, what we have is 68,000
15 parcels that would not be photographed nor inspected.
16 And, of that number, we have 51,000 that had more than
17 a 15 percent increase. So that's how that number
18 would change. Because by giving them the benefit of
19 the doubt, including the extra data from the Tyler
20 inspections into the mix, we have fewer parcels that
21 actually give the county more benefit of inspections
22 and photography.

23 Q. And so is this referring to residential
24 parcels?

25 A. Yes. Residential parcels only.

1 Q. And when you say -- next slide.

2 THE COURT: We're going to need to take a
3 break in the next 20 minutes. And I don't want
4 to interrupt. But if you see a good place to
5 take a break anytime in the next 20 minutes, let
6 me know.

7 MR. WOODS: Yes, Your Honor.

8 BY MR. WOODS:

9 Q. And so I think you touched upon the findings
10 of this slide already?

11 A. Yes, we did.

12 Q. So in terms of -- so you stated for
13 residential parcels greater than 15 percent increase
14 for residential properties that were not new
15 construction or improvements. So that would be ones
16 where physical inspections were required. And so that
17 number is 24,771, but if you applied the more
18 restrictive definition, what number did you say that
19 would be?

20 A. 51,000.

21 Q. Next slide, please. So what is the
22 significance of this slide?

23 A. All right. What this shows is trying to
24 take the county data to look and see how many county
25 inspectors they actually had into the field

1 inspecting, as best we could tell. So what this shows
2 is that -- we look at the number of inspectors.
3 That's at the bottom and we had from one to 27
4 inspectors.

5 Because 27 was the most number of inspectors
6 we had working that we could document in any one day.
7 And we wanted to see how many days they actually work
8 in doing that. And we could only find three days out
9 of 409 that actually had three inspectors -- or three
10 days where they had 27 inspectors working. The
11 average was 17 inspectors per day.

12 Q. And so the total number of working days that
13 you found in the data was 403?

14 A. 409, I think -- yeah. 403. I'm sorry.

15 Q. Next slide, please. So can you explain what
16 this slide is getting at?

17 A. All right. Here's basic math. Trying to
18 get an idea whether or not the required physical
19 inspections could have been accomplished and I say
20 they could not have been physically from what they're
21 talking about. Because we look at 262,920 total
22 residential parcels with 403 working days. That is
23 653 reported inspections per day they would need to
24 meet at 38 parcels per day for 17 inspectors. That's
25 the math they had to hit.

1 The only trouble is when you look at that
2 analysis in 2021, I think they only hit, like, 30
3 parcels average per day. And in 2022, they got up to
4 about 33 or 34 parcels. But kept falling short. So,
5 physically, given the manpower they had, they couldn't
6 hit the numbers.

7 Q. So there's only 87 days out of those 403
8 where they actually had the average of 38 parcels
9 needed --

10 A. -- yes --

11 Q. -- in order to complete the inspection of
12 all those residential parcels?

13 A. That's correct.

14 MR. WOODS: Your Honor, this could be a good
15 stopping point for a break, if you'd like.

16 THE COURT: Let's take a recess for 15
17 minutes. We'll see everyone back at 10:30.

18 Thank you.

19 (Recess.)

20 (Proceedings returned to open court.)

21 THE COURT: You may continue with the direct
22 examination.

23 MR. WOODS: Thank you, Your Honor.

24 BY MR. WOODS:

25 Q. Next slide, please. Mr. Smith, so what is

1 this slide showing?

2 A. This shows the comparison of the different
3 datasets that we worked with. The one on the far left
4 is the county data that shows the number of parcels
5 that were supposedly photos taken from each inspector.
6 The grand total was 711,000 photos in the county's
7 data. And right next to it was the Tyler data, which
8 shows about 860,000 photos that were supposedly taken.

9 And the grand total, number of Tyler
10 inspections that we had, around 271,000 unique
11 parcels. But what's unique about this is that there
12 are about 92 county employees, I believe that show on
13 this, and 136 Tyler employees. And I can't reconcile
14 why there's a difference of 48 different employees out
15 in the field inspecting.

16 Another interesting anomaly here is that on
17 the Tyler photos taken, there's a -- capital -- GCO.
18 And this person supposedly took 79,000 photos. But
19 did not show anywhere in the county data. But, also,
20 supposedly took around -- made about 600 inspections.
21 So why this occurs and the number of inspectors, I
22 don't know.

23 Q. And so GCO was the first, the first initials
24 under grand total, in the middle blue column?

25 A. Middle blue column, yes. But it appears no

1 where on the left-hand side in the county data.

2 Q. And when this refers to inspection, that's a
3 field inspection note; correct?

4 A. Yes. It's a field inspection note
5 associated with that log on ID. Which is the only
6 indication I have of how to assign it to an inspector.

7 Q. Next slide, please.

8 A. This shows the number of time photos were
9 taken, reported in the county data. And around 47,000
10 photos were supposedly taken in less than one minute.

11 Q. So can you explain what that mean -- what
12 you mean when you say a photo was taken in less than a
13 minute? So is that from the time the photo was taken
14 to the close of the inspection? Is that what that
15 means?

16 A. No. In the county data it shows like a
17 photo is -- first of all it says: Photo taken of
18 parcel. Or something like that. And it gives a small
19 parcel number. And then when it says parcel uploaded,
20 it says upload to the particular parcel number. And
21 it appears to be when the -- it is completed.

22 But the -- what makes this interesting in
23 the time logs of the data is that -- don't know if
24 this is a glitch or deliberate. But it shows that the
25 inspectors can apparently leave open, once they create

1 a record, and it can go hours and hours before they
2 close out that record. And that's why there are some
3 of these that go more than ten hours for one photo,
4 which obviously didn't happen.

5 But the time logs are off because they
6 allowed this record to be opened and, occasionally,
7 maybe go to the end of the day and, gee, I started
8 this at 8:00 this morning and I forgot to close out
9 that one particular photo we took that to close out
10 that record. And it shows the photos uploaded maybe
11 eight hours later.

12 So the time logs are difficult to show.
13 They often overlap because of that. Because you go
14 from parcel one. Open up the log. Leave it open.
15 Parcel two, open and close it. Open and close it.
16 Open and close it. And then maybe two hours later you
17 close that first one. So that's why they overlap and
18 it's very difficult to track the time logs.

19 Q. Next slide, please. So here you're showing
20 cell phone G5(sic) coverage in Jackson County. Why
21 did you think that was important to show?

22 A. The reason that is relevant is because in
23 the Tyler data they mentioned a few notes that said
24 sometimes the time logs would be off because they had
25 to wait and get cell coverage in certain areas. So

1 then they would upload when they received cell
2 coverage.

3 So what I had to show is whether or not
4 there was spotty cell coverage in Jackson County,
5 Missouri. We got Shake file data from the FCC. We
6 analyzed in 4G. 4G was 100 percent coverage in
7 Jackson County. This show the gaps in 5G coverage in
8 Jackson County. It affects five areas with 94
9 parcels.

10 Q. So is it your understanding that the
11 inspection-related data, photo-related data is
12 uploaded through cell coverage?

13 A. That is my understanding. It's uploaded
14 instantaneously. So the understanding that I have is
15 that the data should be current.

16 Q. Next slide, please.

17 A. What this shows is the average number of
18 times, per inspection -- for photos taken for the
19 inspectors from Jackson County. And it shows on the
20 far end one of the inspectors is -- appears not to
21 be -- about less than six minutes. And the other
22 extreme, you've got one inspector that's almost an
23 hour, 56 minutes. So you've got a huge span of time
24 of per photo taken from one to the next. And, again,
25 it's hard to break the data apart because it overlaps

1 so much in the time logs. But this is the best I can
2 do to determine how much for each one.

3 Q. Next slide, please. So data here is related
4 to one inspector, with the log-in ID of HRE. Is that
5 correct?

6 A. HRE. One inspector for the day, June the
7 3rd, 2022.

8 Q. And so the items on the left. Said: New
9 photo number one. Under that: Field alert text.
10 Changed to door hanger. Verified exterior
11 measurements. CC.

12 So is that an example of one of the field
13 inspection notes? What is that?

14 A. That is a fair example of a field inspection
15 note that inspectors would have taken.

16 Q. It looks like the text is cut off. So did
17 you have the text in your Excel sheet or --

18 A. -- no. What the data received from Tyler
19 was only 133 characters or thereabouts. We did not
20 get an entire note. So we're -- just had just a
21 snippet.

22 Q. And then a few rows down below door hanger,
23 it says DH. So it looks like these abbreviations are
24 abbreviating some of the field inspection activities?

25 A. I read the DH to be door hanger, which is a

1 small blue card that the assessment department would
2 leave at houses to show that they were actually there.

3 Q. So with respect to this inspector, were you
4 looking at how many inspections that this inspector
5 reportedly completed in one day?

6 A. Yes. Because we wanted to look at the --
7 again, the anomalies, the high end extreme, to see how
8 many different inspectors there were that they claimed
9 to inspect or take photographs of parcels on any given
10 day. And this is one that stood out. On this
11 particular day, we -- this is linked with the Tyler
12 data and, therefore, there are some duplicates in the
13 records.

14 And it shows that we're talking within a
15 40-minute time span, looking at 37 parcels. So we ran
16 this many different ways. And the best way it seemed
17 to turn out to analyze the data was just using the
18 county databased on photos to this one assessor, one
19 inspector on this day. And what it showed was that on
20 one day, June the 3rd, 2022, this person had 311
21 individual parcel photos that were taken in one small
22 subdivision area.

23 Q. Next slide, please. So this is that
24 inspector, that same day. Is this the, is this the
25 area that you're referring to geographically?

1 A. Yes, it is. And what these index numbers
2 show are the approximate order that the photos were
3 taken, based on the Tyler data. And, as you can see,
4 there's no rhyme or reason to any of them. On one --
5 I'll read just a couple of these numbers. You have
6 number 1 starting on the far left. And then it goes
7 3, 16, 21, 5, 10, 23, 173, in the order.

8 So here, again, is there a lag in the time
9 for the time stamps to upload? I don't know. I'm
10 just going by what the stamps show. Now, when we
11 compared the county data in this very same example, we
12 showed the same random distribution of the index
13 numbers across this area.

14 Q. Based on your understanding, there shouldn't
15 be a lag because of the cell coverage?

16 A. There shouldn't be. But, again, we're
17 talking a -- literally a minute and 13 seconds from
18 house to house and this for an entire day for 311
19 parcels. That's a fairly torrid pace to keep up with.

20 Q. Next slide, please.

21 A. All right. This shows the anomaly of the
22 Tyler data, including the duplicate data across the
23 county. The red dot shows the main subdivision area.
24 And these other show the dupe data across the county
25 of what it would illustrate. And, here again, we

1 know, obviously, that the inspector did not travel 20
2 miles an hour -- 20 miles away in literally two
3 minutes. That didn't happen. But this shows how if
4 you include the dupe data, how it broadens the horizon
5 of how many additional inspections or photos would be
6 taken.

7 Q. Next slide, please. So is this, roughly,
8 showing the same thing, just with time stamps?

9 A. Yes.

10 Q. Next slide, please. And this is showing
11 that same geographic area we looked at a few slides
12 ago, but with the times?

13 A. Yes. And, again, when we use the county
14 data we had almost the identical time stamps and
15 almost the identical kind of random order. And I
16 replicated this five different times.

17 Q. So, Mr. Smith, from your review of all the
18 data and your analysis, do you have ultimate opinions
19 and findings that you have arrived at?

20 A. Yes, I do. And it would be on the last
21 slide.

22 Q. Would you please state what your, what your
23 findings are?

24 A. Number one is -- and this is the overriding
25 finding of the date. The data does not support that

1 the required physical inspections were completed,
2 indicating problems with field inspection oversight
3 and quality control. And also I'd add management
4 control.

5 The data does not support the inspectors
6 could have completed the required inspections,
7 indicating problems with management control, field
8 inspection oversight, and quality control.

9 Number three point. The data shows numerous
10 calculation and assessment errors, as best we could
11 tell, indicating problems with quality control and
12 management control.

13 The data does show dramatic, unexplained
14 differences from house to house, statistical anomalies
15 outside the realm of standard deviations and
16 assessment ratios. And this indicates problems with
17 quality control and management control.

18 And, finally, the data shows inspector
19 reports are inaccurate, indicating problems with
20 oversight of the field inspection units and quality
21 control.

22 Q. And you also had your other major finding
23 related to the \$256,270 error; is that correct?

24 A. Yes. Well, the -- we're talking about the
25 ripple effect. This is sort of -- to the unexplained

1 differences. And I do believe that is an explanation
2 of why, since 2019, we have seen the unexplained
3 differences occur. People I have talked to in the
4 assessment group that understand CAMA, they tell me
5 that --

6 MR. HANER: -- I'll object to hearsay, Your
7 Honor.

8 MR. WOODS: Your Honor, even if evidence is
9 inadmissible in itself, the expert can base his
10 opinion off of it, if that's what an expert in
11 the field would base an opinion on.

12 THE COURT: Overruled.

13 A. I can answer? All right. They told me that
14 a CAMA system, with its models correctly tuned, should
15 throw out the outliers so you don't have these wild
16 variations from house to house. But in a model that
17 is not set correctly, they can perpetuate. And that's
18 why I am talking about 356,270 error as not just being
19 one that happens. But you have people that don't
20 appeal that keeps the values higher. It creates
21 problems throughout the system.

22 Now, let me also make a key point -- and
23 this is a point that we have not made to this point
24 and this deals with the overall quality of the data
25 and to be able to verify whether or not these

1 inspections occurred. And this is the last point I'll
2 make.

3 The Attorney General had requested data on
4 GPS analysis, which would show latitude and longitude
5 coordinates for each of these inspectors. And,
6 apparently, that data was collected. That would have
7 shown us exactly where that laptop -- where that iPad
8 was in that subdivision, step by step, to whether or
9 not that inspector was physically there.

10 And we requested it, to get that information
11 so we would be able to verify those actual time
12 stamps. And we were denied.

13 MR. WOODS: Your Honor, Plaintiffs move to
14 move Exhibit 61 into evidence.

15 MR. HANER: Your Honor, I'll make an
16 objection to the document being presented into
17 evidence. I believe there's multiple errors on
18 the document. And it provides conclusions that
19 are overbroad for what this expert can give as a
20 data analysis. He can speak into anomalies or
21 outliers in the data. But he cannot conclude
22 that no physical inspection was done.

23 THE COURT: Agreed. And, I'm sorry. I
24 thought this was just for demonstrative. Are you
25 talking about the PowerPoint itself, 61?

1 MR. WOODS: Yes, Your Honor.

2 THE COURT: Okay. When we talked about this
3 previous, you said it was not going to be
4 admitted into evidence.

5 MR. WOODS: Sorry. I misspoke. When you
6 said, "at this time," I thought you meant like at
7 that exact moment. If Your Honor has questions
8 about whether specific slides could be moved into
9 evidence, I would request that we move into
10 evidence with you, since it's a bench trial,
11 being able to distinguish what you want to
12 incorporate and what you do not want to
13 incorporate.

14 THE COURT: I will show that 61 is received
15 and I will give it its proper weight.

16 MR. HANER: I understand, Your Honor.

17 THE COURT: Thank you.

18 MR. WOODS: Thank you, Your Honor. No
19 further questions from the Plaintiffs at this
20 time. Thank you, Mr. Smith.

21 THE COURT: Cross-examination?

22 MR. HANER: Yes, Your Honor. May it please
23 the Court?

24 THE COURT: You may proceed.

25 CROSS-EXAMINATION

1 BY MR. HANER:

2 Q. Good morning, Mr. Smith.

3 A. Hi there, Mr. Haner. Good to see you again.

4 Q. Good to see you again as well. I'm going to
5 go over some initial background questions, which
6 should be pretty brief for this section. You would
7 agree with me that you're not a licensed appraiser in
8 the State of Missouri; correct?

9 A. Absolutely.

10 Q. And you'd agree with me that you're not a
11 membership of any real estate organizations, like the
12 IAAO?

13 A. I agree, yes.

14 Q. And going into -- you spoke about the CAVA
15 systems. What is a CAVA system?

16 A. It's a computer assisted mass appraisal
17 system.

18 Q. And you would agree with me that you're not
19 an expert on the functioning of CAVA systems; correct?

20 A. I agree, yes.

21 Q. So you would agree with me that you don't
22 know how the CAVA system inserts data and then later
23 outputs data; is that fair?

24 A. I agree.

25 Q. But you have a basic understanding that the

1 CAVA system is how mass appraisal is done?

2 A. Yes. Apparently that's done in most large
3 counties and municipalities around the country.

4 Q. And going into you -- I believe it was
5 Exhibit 14. Your résumé -- or Exhibit 16. Do you
6 have that pulled up or do you need it pulled up?

7 A. I'm okay.

8 Q. Okay. Would you agree with me that Exhibit
9 16 only indicates that you have real estate experience
10 as it relates to your time on the Board of
11 Equalization?

12 A. I agree. But that was 14 years.

13 Q. I agree. And that you haven't been on the
14 Board of Equalization since 2021?

15 A. I agree.

16 Q. And you haven't been reappointed to the
17 Board of Equalization since 2021?

18 A. That's correct.

19 Q. And throughout your résumé, it appears that
20 you first started your career in publishing; is that
21 fair?

22 A. I was a journalist for ten years. I spent a
23 few years on Capitol Hill and the White House with
24 full White House and Capitol Hill press credentials.

25 Q. Okay. And what other topics did you do

1 journalism on?

2 A. When I was in Washington, I covered

3 international trade, banking and finance. I went to

4 several international trade meetings. And spent much

5 time with our trade negotiators and the Secretary of

6 Agriculture.

7 Q. Okay. And it looks like your first position

8 at Vance Publishing, you helped to write and edit a

9 national court production magazine; is that correct?

10 A. That's correct.

11 Q. And then you spoke of, in your direct

12 examination, that you had taught about data analysis;

13 correct? At DST?

14 A. I think I said I taught classes in Access

15 Database Programming.

16 Q. And where did you teach those classes at?

17 A. At DST.

18 Q. And DST is a company?

19 A. It's a large company here in Kansas City.

20 Q. And you worked for that company for about --

21 A. -- eight years --

22 Q. -- eight years; is that correct?

23 A. Yes.

24 Q. And I believe you testified that you saved

25 them a million dollars a year?

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1 A. Thereabouts. It could be a little bit more,

2 a little bit less.

3 Q. And you would agree with me that you were

4 terminated from that company; correct?

5 A. Yes.

6 Q. And even though you saved them a million

7 dollars a year, you were terminated by them; is that

8 fair?

9 A. Well, it'd be fair if you'd let me explain

10 why.

11 Q. And it's just a yes or no question,

12 Mr. Smith.

13 A. If you'd let me explain why, I'd like to

14 because --

15 Q. -- I just want a yes or no.

16 A. That would be yes.

17 Q. Okay. And going on to your City of Kansas

18 City work, I believe you discovered something related

19 to milk inspections; is that correct?

20 A. Yes.

21 Q. And in your current role, you indicate that

22 you work, on average, 80 to a hundred hours per week;

23 is that correct?

24 A. Give or take a little. I mean, it depends

25 on the -- in the fall, I'll work a little bit more

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1 than I do during the summer, based on the school year.

2 Q. So your work for the schools might require

3 more time during the fall?

4 A. Yes.

5 Q. And that can average up to a hundred hours

6 per week?

7 A. It depends on the project and it depends on

8 the week, yeah.

9 Q. How long have you worked an average of 80 to

10 a hundred hours per week?

11 A. Probably close to 20 years.

12 Q. Okay. How did you become a retained expert

13 in this case?

14 A. The Deputy Attorney General, Jeremiah Morgan

15 came to my house and asked -- he visited with me.

16 That was the start. But it wasn't until a couple of

17 weeks later that he actually told me that I'd be

18 the -- put forward as the expert witness.

19 Q. And we have taken your deposition before and

20 I have the depositions here. Do you recall being

21 deposed twice in this matter?

22 A. I do, for eight hours.

23 Q. And do you recall in that deposition that

24 you said Mr. Morgan came to your house?

25 A. On May the 16th or thereabouts.

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1 Q. May the 16th?

2 A. Yes.

3 Q. And then did you know why he was coming to

4 your house on May the 16th?

5 A. No.

6 Q. He just said he was coming to your house?

7 A. Yes.

8 Q. And was that when you learned that they were

9 interested in retaining you as a paid expert witness?

10 A. No. He didn't bring it up there. I think I

11 made it clear that it was a couple of weeks later he

12 did.

13 Q. So May the 17th?

14 A. No. I said a couple of weeks past that. So

15 about the 29th or so of May that I was first informed

16 I might be the expert witness.

17 Q. So you didn't sign an agreement on May 20th?

18 A. I signed an agreement to be a contractor on

19 May the 20th. But it had nothing to do with an expert

20 witness, I don't think.

21 Q. Okay. So you agree with me that you signed

22 a contract with the State on May 20th?

23 A. Yes.

24 Q. What was that contract?

25 A. It was I would consult with the Attorney

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1 General in this case. And it would be a limit of
2 \$10,000 paid.
3 Q. And when did you enter into the second
4 contract?
5 A. Around the 4th or so of June.
6 Q. And why was there a second contract needed
7 in early June?
8 A. Because I had exceeded the billable hours
9 for that time.
10 Q. So you exceeded the \$10,000 allotment in the
11 May 20th contract?
12 A. Yes.
13 Q. And I believe you previously testified that
14 you told the State that you would charge a hundred
15 dollars per hour; is that correct?
16 A. That's correct.
17 Q. And then Mr. Morgan said, No, we can do
18 better and pay you 175; is that correct?
19 MR. WOODS: Objection. I don't see any
20 relevance to any of this.
21 MR. HANER: Goes straight into bias and
22 impeachment.
23 THE COURT: Overruled.
24 BY MR. HANER:
25 Q. And I'll reask it. So Mr. Morgan said, No,

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1 we can actually do better and pay you 175 per hour?
2 A. That's what he said. But I think I also
3 told him I'd be glad to work for nothing. I have done
4 this work for five years for free.
5 Q. But you agree with me that you signed a
6 contract on May 20th and June 3rd to get paid for the
7 work you did?
8 A. Yes.
9 Q. And you had to sign a second contract
10 because you had billed over the \$10,000 amount?
11 A. I hadn't billed a penny. I still haven't.
12 Q. Then why did you need the second contract?
13 A. I just wanted to make sure that we were
14 within the bounds of legality. I just wanted to make
15 sure every "T" was crossed.
16 Q. Did you have any concerns that you said,
17 I'll only charge a hundred and the State said we'll
18 pay you 175?
19 A. Not at all. I do business every day with a
20 handshake and my word. I very rarely sign contracts
21 with large school districts.
22 Q. So you would agree with that you,
23 technically, billed over \$2,000. You just haven't
24 tried to collect that money yet?
25 A. I said more than 10,000, not two. But I

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1 have told you also in the deposition that I have not
2 billed anything since about the 10th of June and I may
3 not bill anything beyond that.
4 Q. Why not?
5 A. Because, basically, as I told Mr. Morgan, I
6 have done this for free for five years. The issue is
7 not for me to get rich off of this in any way. It's
8 to make sure that the people of Jackson County had a
9 fair and honest assessment. And that's been the point
10 from day one.
11 Q. And how many hours have you worked on this
12 since May 20th, the contract signing?
13 A. I think I stopped counting at about 130.
14 Probably closer to 300 or so, maybe 400. I don't
15 know. I mean, I'd have to do the math. But it would
16 be up there, quite a bit.
17 Q. About what is that 300 hours times a
18 dollar -- or 175 per hour?
19 A. Like I said, I may bill one hour for the
20 last month per day and that's probably the most I'll
21 ever bill. So I've not done calculations on that.
22 Q. Okay. But you'd agree with me that you have
23 a valid contract, that if you wanted to bill, you
24 could collect that amount?
25 A. Probably so. But, you know what, I'm not

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1 going to take advantage of the State of Missouri.
2 Q. I understand. And you have never been hired
3 as a retained expert witness for a case before; is
4 that true?
5 A. That is true.
6 Q. And when did you first learn that you
7 planned to testify in this matter?
8 A. I believe it was late in the day of May the
9 29th or maybe 30th. But it was somewhere through
10 there.
11 Q. And you hadn't fully done your analysis at
12 that time; is that correct?
13 A. Well, no. Hadn't done. But the trial was
14 coming up June the 6th. So they had to move fairly
15 quickly.
16 Q. What were you going to testify about if you
17 hadn't done your full analysis?
18 MR. WOODS: Objection. I don't see the
19 relevance to that. It wasn't the analysis that
20 he actually was putting forth.
21 MR. HANER: I think it goes in to show, Your
22 Honor, that they were gearing him up to be an
23 expert witness on that first trial date. And he
24 hadn't even fully done an analysis yet but was
25 still being presented as an expert witness. I

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1 think that's good, relevant facts.
2 THE COURT: Overruled. You can answer.
3 A. I mean, essentially, I had two very large
4 datasets and a very short time in order to do this.
5 So I don't think they gave me any guidelines of saying
6 here's what you need to testify on. They took a
7 complete wide open. There was no direction.
8 BY MR. HANER:
9 Q. Okay. You didn't know what you were going
10 to testify about at that time?
11 A. Well, because I hadn't done the analysis
12 yet.
13 Q. You just knew you were going to testify in
14 about --
15 A. -- less than a week. About a week. So,
16 yeah. It's just a matter of we had a lot of numbers
17 to crunch in a very short time.
18 Q. And relating to your expert witness
19 testimony in this case, it is true that you did not do
20 a written report; is that correct?
21 A. That's correct. They never asked for one.
22 If they had've, I would have provided it.
23 Q. Okay. But for this case, you never did, in
24 fact, provide a formal written report with documents
25 attached to that it that substantiate your written

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1 report; true?
2 A. True.
3 Q. And relating to the 2023 reassessment, you
4 have no first-hand knowledge of how the 2023
5 reassessment process set values through the use of the
6 CAVA system; true?
7 A. True.
8 THE COURT: Can you repeat that question?
9 MR. HANER: Sorry. Yeah.
10 BY MR. HANER:
11 Q. You would agree with me that you have no
12 first-hand knowledge of how the 2023 reassessment
13 process set values through the CAVA system; true?
14 A. True. I mean, I can only assume that it was
15 based upon the market values, which the assessor says
16 many times, publicly, it's based on market values.
17 She says we have to reach market values. And, I
18 assume, under the state law, you're going to have to
19 choose sales comps that are under the state law within
20 one mile, and equal square footage, within 500 square
21 feet of a house, size, and similar values. I mean, I
22 assume that that's built in. And so that's all I
23 know.
24 Q. And that's all you know because you are not
25 an expert on CAVA systems?

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1 A. I agree.
2 Q. So you don't know if the CAVA systems rely
3 on market value of neighbors or sales; correct?
4 A. I agree. I can only look at the anomalies
5 that I see on --
6 Q. -- let me ask my question. I'm sorry,
7 Mr. Smith.
8 A. Okay.
9 Q. I know we were less formal in depositions.
10 But for trial, I have to be formal with the questions
11 and answers.
12 A. Okay.
13 Q. Going into the 2023 reassessment, I think
14 your testimony says that Chapter 20, May 31st report
15 from the county is when you first noticed the issues;
16 correct?
17 A. As the first issue for that assessment, yes.
18 Q. Did you contact the State Tax Commission in
19 June?
20 A. I did. I emailed them too at the same time
21 I emailed the county clerk. I said, Is there
22 something you can do to try to fix this problem too?
23 Because I was that concerned. So, yeah, I did send
24 them an email too.
25 Q. What did you hear back from the State Tax

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1 Commission?
2 A. Their response was, gee, we have not -- the
3 values have not been certified yet. We haven't heard
4 anything from Jackson County and we can't take action
5 until the values are certified. Which I said, okay.
6 Q. And when are values certified?
7 A. I believe in 2023, it was on June the 26th.
8 Q. Why do you believe that?
9 A. I think that's what the county either told
10 me or I read somewhere. So, I mean, that's a little
11 bit foggy on that. But that's the best date I can
12 come up with.
13 Q. If I told you the laws that require that
14 July 1 is the certified value date set by state law,
15 would you have any reason to disagree with that?
16 A. No, I wouldn't.
17 Q. Okay. So in your testimony earlier -- and
18 we'll go through the slides as well. But you
19 indicated that there is the Chapter 20, May 31st
20 report and then a later one you reviewed in July?
21 A. July the 9th.
22 Q. And it's your understanding those are the
23 same reports or different?
24 A. They were the same reports, the way they
25 were represented to me from the assessment department.

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1 Q. Which one's the certified report?

2 A. I suppose it would be the July the 9th one.

3 Q. And that was a more accurate report?

4 A. It had lot of numbers changed. I mean, I

5 can't judge how accurate it was. But it didn't have

6 the wild variations in it, no.

7 Q. So the July certified report had less data

8 outliers or anomalies; is that fair?

9 A. Right. I think I previously said that it

10 looked like they cleaned it up quite a bit.

11 Q. And the State Tax Commission told you that

12 the July report is what we look at?

13 A. I'm not sure they told me a particular

14 report at all, no. They didn't tell me that.

15 Q. They said the certified value?

16 A. That's right. And I didn't know that was

17 part of the certified values was that report. I don't

18 think that maybe was, maybe it wasn't. I don't know.

19 Q. Okay. You don't know either way?

20 A. I don't.

21 Q. Okay. And so the State Tax Commission said

22 we can't do anything until values are certified. Did

23 you follow up with them?

24 A. I did. And because it looked like that

25 particular issue was fixed.

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1 Q. Did you ever talk to their legal counsel?

2 A. A couple of times I sent emails. I didn't

3 talk to them, no.

4 Q. When you did send emails to their legal

5 counsel?

6 A. Okay. One in particular I remember, it may

7 have been the last one I had contact with legal

8 counsel is in early June, when it appeared that the

9 notices were going to be late to get out. I emailed

10 the State Tax Commission.

11 And I said, The way I read the state law is

12 that if the notice is not sent out and received by the

13 homeowners, taxpayers, until June 10th that any time

14 after those notices were received after June 10th,

15 they should be able to appeal directly to State Tax

16 Commission instead of the BOE.

17 It was, I think in state law, it's written

18 30 days before the deadline of the BOE filing. That I

19 was the email I sent.

20 Q. What was the response?

21 A. Response was that I'm not an attorney. I

22 didn't understand the state law. And that it's not so

23 much when the taxpayer received the notice but when it

24 was mailed. And -- but since there were no postmarks

25 on the notices, it's hard to tell when those actually

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1 were mailed.

2 Q. And what did you do in follow-up of that

3 email?

4 A. Well, I encouraged taxpayers around the

5 county to go ahead and sign up to the postal service

6 informed delivery so they could actually get scanned

7 proof of when letters are delivered to their boxes so

8 they'd know.

9 Q. And did you have any reason to disagree with

10 the email that you got from the SITC legal counsel?

11 A. I didn't. I mean, I didn't claim to be an

12 attorney no more than I claim to be an appraiser.

13 Q. Okay. And did you previously testify in

14 deposition that you believe their legal counsel had

15 misinterpreted the law?

16 A. I did. I thought that was wrong.

17 Q. What'd you think was wrong about it?

18 A. Because the state law did say you had those

19 30 days and anything after June 10th, they could

20 appeal directly to the SITC.

21 Q. And do you recall the name of the lawyer for

22 the SITC that you spoke with?

23 A. You know, I don't remember right now. No, I

24 don't.

25 Q. Would Amy Westerman ring a bell?

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1 A. Yeah. That's it. Uh-huh.

2 Q. Okay. And then did you have any further

3 communications with her after June?

4 A. I don't think so, no.

5 Q. Okay. And how did you first contact the

6 Attorney General's Office letting them know you wanted

7 to help with the lawsuit?

8 A. This is by email, early January of 2024.

9 Q. And did you email them in February as well?

10 A. Probably. I email quite often as -- just as

11 a concerned citizen out here dealing with thousands of

12 taxpayers who are concerned.

13 Q. And what was your goal in emailing the

14 Attorney General's Office?

15 A. One, to assist them with preparing the case,

16 give them information they probably might not have

17 because I am on the front lines of actually dealing

18 with this. I have dealt with it for a very long time.

19 And to help them put the case together.

20 Q. And what kind of information would you

21 provide them?

22 A. Comments from particular homeowners. Here's

23 what they're -- people would email me and say I need

24 help here. Here's what going on. Other instances,

25 I'd probably give them raw data. I don't remember all

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1 the other emails. But it's the best I could do to try
2 to help make the case come together.

3 Q. And would you email them strategy?

4 A. I don't recall, to tell you truth. There
5 were some days I dealt over 150 taxpayers to respond
6 to their emails. And that's literally in one day. So
7 I dealt with a lot of information. I ran podcasts
8 where I'd get maybe 60,000 or 80,000 people share --
9 or talk to other people around the county. So we had
10 quite a bit of coverage.

11 Q. Do you recall any specific strategy that you
12 tried to provide them?

13 A. Yeah. One in particular, I think it came
14 from the former assessor, Bob Murphy. He told me that
15 because the Attorney General had removed Kim Gardner
16 from St. Louis as a prosecutor, as an elected
17 official, that quo warranto clause could kick in if
18 the Attorney General would step in to remove Frank
19 White and Gail McCann-Beatty for dereliction of duty.
20 It sounded like a good idea to me.

21 Q. Do you still think it's a good idea?

22 A. I sure do.

23 Q. And so you provided this information to the
24 Attorney General and hoped that they would act on it?

25 A. I did. I mean, they -- it's like they used

1 the same feature again with the sheriffs in the state.
2 It was not a revolutionary thing to them. So I
3 probably wasn't telling them anything they didn't
4 already know. I think I probably also urged them to
5 do criminal prosecutions.

6 Q. Who did you believe should be criminally
7 prosecuted?

8 A. I think also Frank White. Gail
9 McCann-Beatty. Maybe even the county counselor
10 because we're talking, again, elements of fraud. But,
11 again, I'm not a criminal attorney.

12 Q. But you're a journalist; correct?

13 A. I am. I was.

14 Q. You understand libel and defamation;
15 correct?

16 A. I do.

17 Q. What criminal conduct did they do?

18 A. We're talking -- they represented to many
19 homeowners and taxpayers a certain process that
20 they're supposedly fall under state law and they
21 didn't. They've probably broken a dozen different
22 state laws in this last assessment. I consider
23 that -- if that's not dereliction of duty, then
24 definitely fraud to misrepresent themselves to the
25 taxpayers.

1 Q. So what was the exact criminal conduct you
2 believe they're guilty of?

3 A. Well, let's see, they didn't perform
4 inspections as they say in the state law by giving
5 them clear notice. They probably -- they went out of
6 their way, in many cases, to intimidate taxpayers to
7 take bad deals. I mean, I have dealt with so many
8 taxpayers. You wouldn't let me explain how on
9 Saturday, I even heard it from another taxpayer that
10 told me to my face that she had intimidation from the
11 county inspectors.

12 So, no, I think this is -- not so much that
13 we're talking a circus of errors but a concern that we
14 actually had a process that is well-planned and
15 structured to squash the effect of taxpayers to appeal
16 correctly. We had that in 2019, but we didn't have it
17 this time and that's why --

18 Q. -- and what, what evidence of taxpayer
19 intimidations do you have in this report?

20 MR. WOODS: Your Honor, I object. This
21 isn't -- his report isn't based on criminal law.
22 He's not a criminal law expert. So asking about
23 specific evidence that ties to criminal law is
24 really outside, you know, is outside of his area
25 of expertise that we proffered him for.

1 MR. HANER: It's his testimony, Your Honor.
2 He just told everybody in open court that he
3 believes criminal conduct occurred. We need to
4 see what evidence he has.

5 THE COURT: Overruled.

6 BY MR. HANER:

7 Q. So what evidence of intimidation is
8 presented in this?

9 A. There is none.

10 Q. Okay.

11 A. But --

12 Q. -- that goes --

13 A. -- you asked about --

14 Q. -- goes back to the question and answer
15 thing, Mr. Smith. I'm sorry. I'm going to hand you
16 what is marked as Defendant's Exhibit, Defendant's
17 Exhibit 10. Is this the email you were speaking about
18 that you said a quo warranto should be pursued by the
19 Attorney General's Office?

20 A. Yeah. You summarized that fairly accurate.
21 And that was from February the 29th.

22 Q. And the subject is: Here is great -- in all
23 capital letters -- idea; correct?

24 A. I thought so, yeah. That's what it says.

25 Q. And it says: Today I talked -- and "I" is

1 you; correct?

2 A. That is correct. It's from me.

3 Q. I talked with former Jackson County Assessor

4 Bob Murphy. He is the assessor who served immediately

5 before Gail McCann-Beatty. I served with him for

6 about ten years on the Board of Equalization. And he

7 and I got along great. He is also the most

8 experienced attorney on tax assessment issues anywhere

9 in the county. He has appealed hundreds of cases

10 before the State Tax Commission, both as an assessor

11 and on behalf of the taxpayers.

12 Did I read that section correctly?

13 A. Yes.

14 Q. Next section indicates: He says that the AG

15 lawsuit against the county is the wrong path to take.

16 It will take years to litigate this, just to appear

17 before a Clay County judge who doesn't really

18 understand all the issues.

19 Did I read that correctly?

20 A. Yes.

21 Q. And he's suggested and urged the office to

22 take the following actions immediately. And

23 "immediately" is in all caps. Is that correct?

24 A. Yes.

25 Q. Just as you forced out Kim Gardner out of

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1 office in St. Louis, as an elected official no less,

2 you should take the very same action on Frank White.

3 He should be charged with complete dereliction of

4 duty. The same for McCann-Beatty. There is nothing

5 more obvious than this. The 2023 tax assessment is a

6 complete train wreck. No one in Jackson County has

7 fulfilled their duties in office, except County

8 Legislator Sean Smith.

9 Did I read that correct?

10 A. Yes.

11 Q. Second paragraph. Next you go to the county

12 counselor and threaten him with either pulling or

13 filing a formal complaint over his bar license for

14 allowing all these violations of state law to occur.

15 Correct?

16 A. Yes.

17 Q. Then you give them a week to get out or 48

18 hours or end of the day. Did I read that correctly?

19 A. Yes.

20 Q. He said that he was told by then -- or I'll

21 reread that. He said that he was told by the

22 then-county counselor on his first day as assessor

23 that he could definitely be removed from office if he

24 didn't fulfill the duties of his office, if that was

25 possible, in 2018. It is likely still possible.

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1 Did I read that correct?

2 A. Yes.

3 Q. Next paragraph. The BOE attorney resigned

4 last month. And I believe that if you were to

5 threaten him with pulling his license, he might flip

6 and tell you about how there was a plan from the start

7 to defy the state laws.

8 Did I read that correctly?

9 A. Yes.

10 Q. I would strongly urge you to give him a

11 call. He said he would welcome your call and would do

12 everything he could to help you. You outline a number

13 and then there's your signature line; correct?

14 A. Yes.

15 Q. So spoke earlier that you believe Gail

16 McCann-Beatty and Frank White intimidated people;

17 correct? Through the process?

18 A. I don't believe they personally did, no. I

19 think they encouraged their people, through Tyler

20 Technologies, or the assessment process and appeals to

21 intimidate people, yes.

22 Q. You would agree with me that Defendant's

23 Exhibit 10, this email, has some levels of

24 intimidation to it; correct?

25 A. Yes. But I'm just relaying exactly what Bob

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1 Murphy said.

2 Q. And I understand that. But it has levels of

3 threatening to pull people's license for their

4 profession; is that true?

5 A. He's an attorney. He understands more about

6 the bar exam or bar licenses than I would. This is

7 when he suggested.

8 Q. I understand that you felt it was

9 appropriate to communicate this to the Attorney

10 General's Office?

11 A. I did.

12 Q. You thought it was a good idea?

13 A. I did. I still do.

14 Q. And you believe that it's okay to try to

15 threaten people to surrender their profession in order

16 to get them to flip?

17 A. We're dealing with a special kind of

18 circumstances here in Jackson County and the 2023

19 assessment because we reached such a tipping point in

20 the way the whole process has degenerated. And, yes,

21 it's at that point we have just almost have been taken

22 over by an outside entity of Tyler Technologies. And

23 so many people that tell me, they're like we don't

24 recognize this county anymore.

25 They're wanting to get out. And I've heard

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1 it hundreds of times. I'm not just making that up. I
2 mean, I had a homeowner tell me on Saturday. I've got
3 to get out of here because the taxes are too high.
4 Q. But you'd agree with me this is an email you
5 communicated to the Attorney General's Office and
6 thought it was a good idea to pursue these actions?
7 A. Yes.
8 MR. HANER: And, Your Honor, I'd like to
9 move in to evidence what is marked as Defendant's
10 Exhibit 10.
11 MR. WOODS: No objection.
12 THE COURT: Received.
13 BY MR. HANER:
14 Q. It might be easier, Mr. Smith, if we just go
15 into your PowerPoint. If you could pull up his
16 PowerPoint?
17 MR. HANER: We have a paper copy, Your
18 Honor. It's uncolored. So if the TV works.
19 THE COURT: It appears to be working. And
20 this is Exhibit 61; correct?
21 MR. WOODS: Yes.
22 MR. HANER: I believe so.
23 BY MR. HANER:
24 Q. And we'll skip the first page. I believe
25 it's related to 2019 so it's not really relevant.

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1 But -- actually can we back up? Or, sorry. We can
2 move forward the next two slides. Okay. Stay there.
3 This slide, Exhibit 61, that was just
4 admitted in court evidence, it has errors in it;
5 doesn't it?
6 A. Well, I explained how we got to at least the
7 link error that we pointed out towards the end,
8 probably by slide 45 or 46. Yeah, that was a mistake.
9 Q. But there's other errors in the slides;
10 correct?
11 A. Well, there's one other one I caught. And
12 that was a typo.
13 Q. So you'd agree with me that there's multiple
14 errors in this slide?
15 A. Well, at least two.
16 Q. At least two. Maybe more?
17 A. Well, I'm not totally infallible. I could
18 use the excuse the assessor says is this is a process
19 and that we have to work through these.
20 Q. And you'd agree your process isn't perfect?
21 A. That's exactly right. I have, I have told
22 you I'm not infallible. I'm human.
23 Q. Okay. And we'll go through some of these
24 errors. The first errors, the 356,270 error, you
25 believe that this error had a ripple effect; is that

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1 correct?
2 A. I think it's possible, yes. From what --
3 Q. -- so let's break it down. It's possible.
4 You don't know?
5 A. I don't know for sure. I'm just looking at
6 the data I did analyze.
7 Q. Okay. And is your understanding that this
8 356,270 error was computed in the system as a sale or
9 a value of another home?
10 A. You know, I don't know how it's recognized
11 when it was put on to the values of the homes. I
12 don't know that.
13 Q. So knowing that you don't know how it was
14 recognized, you certainly don't know how the CMA
15 system did its input and output; fair?
16 A. Yes. I believe I testified to that.
17 Q. So your idea that it had a ripple effect,
18 that's just your speculation when you look at data and
19 think, oh, it looks a little bit weird; is that fair?
20 A. I mean, I outlined very clearly that the
21 analysis that I did, based on appraisal ratios in the
22 different neighborhoods and how it impacted. I still
23 believe that that value, put into a neighborhood at
24 ten times the value of the average homes there, and
25 clearly it has a huge impact.

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1 Q. So you believe that this value was placed as
2 a sale value or a home value?
3 A. Here again, I don't know how it's placed.
4 Q. Okay. Next slide. When your counsel was
5 asking you questions, you represented this slide as
6 being accurate. But it is not accurate as it relates
7 to the beige column; is that correct?
8 A. The which? Of the beige column, yes.
9 That's the 356,270, you're talking about? Would you
10 mind pointing to me what column you're talking about?
11 Q. Yes.
12 MR. HANER: May I approach, Your Honor?
13 THE COURT: Yes.
14 BY MR. HANER:
15 Q. This column, sir.
16 A. Right. That's the entered values that the
17 assessor testified she had entered inaccurately.
18 Q. And it says current market value online
19 parcel viewer. That's not correct; true?
20 A. Well, it was a snapshot of when I did this
21 analysis a year ago. I mean, it was actually in
22 August is when we spotted problems. Sorry. When it
23 says, "current." You're right. I haven't had a
24 chance to update to say what the value is today.
25 Because although the values would have been fixed.

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1 So, no --

2 Q. -- so this slide is not accurate --

3 A. -- I admit --

4 Q. -- true?

5 THE COURT REPORTER: Okay. I can't get both

6 of y'all at the same time. One or the other.

7 A. I'm sorry.

8 Q. So this slide is not accurate; true?

9 A. The word "current" is probably inaccurate,

10 yes.

11 Q. Probably or is it?

12 A. It is because I did not update that word.

13 Q. Or you didn't update the market values

14 either?

15 A. True. Well, see I was -- this is -- this

16 was current as of August. And that's where they came

17 from. Because that, because we could have sales data

18 in the last six months or almost a year where these

19 houses changed hands or changed values or ownership

20 even. But in August that was accurate.

21 Q. But you'd agree with me as of today,

22 presented in court, current market value -- this isn't

23 the current market value; true?

24 A. True.

25 Q. And these aren't necessarily the current

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1 values for the homes that you have listed; true?

2 A. True. I mean, I probably should have listed

3 the top there that this was accurate as of

4 August 2023. So I regret that.

5 Q. And I believe that you said you did a ratio

6 study?

7 A. Appraisal ratio study.

8 Q. But you'd agree with me that you didn't

9 include any of those appraisal ratio studies in this

10 PowerPoint; true?

11 A. True. It was in the data we provided here.

12 Q. Next slide, I believe, is a video clip. We

13 don't need to play that clip. But I believe the two

14 things you said that you learned was an issue

15 connecting the two systems that they weren't talking;

16 is that true?

17 A. Yes.

18 Q. And that Gail McCann-Beatty said that no one

19 checks her work, essentially?

20 A. Except the taxpayers.

21 Q. Who checked your work on this?

22 A. I sent it to the Attorney General for his

23 review and also you're checking me.

24 Q. And I found some errors; correct?

25 A. I guess that's the process.

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1 Q. Yep. But you would agree with me, outside

2 of your attorneys and me -- who I know nothing about

3 data -- nobody else checked your work?

4 A. True. Because this is the first time I have

5 worked for the Attorney General in a legal matter. I

6 had no idea of who I could let know this or share the

7 information with. I kept it very close to my vest.

8 Q. Did you have anybody in your data analysis

9 community that you would have check your work?

10 A. I have over check processes in my

11 businesses. But for this, I say it's a legal matter.

12 I didn't know how much or wildly I could distribute

13 the information in any way. And I told no one about

14 the findings or the information.

15 Q. Okay. And going back to -- we can do the

16 next slide, please. This is your comparison between

17 what you say is the same report ran two different

18 times; correct?

19 A. Correct.

20 Q. But you would agree with me that you're not

21 certain on when the certified value date is?

22 A. I agree.

23 Q. So it's possible that this is one report,

24 Chapter 20, done pursuant to county ordinance; and

25 that there's another July certified value report that

131

1 is reviewed by the State Tax Commission?

2 A. I assume. I don't know what the county

3 sends the State Tax Commission. If they send

4 anything. I don't know. I know this is just required

5 under the county ordinances to go to the county

6 legislature.

7 Q. And in this report you're just outlining the

8 data changes; correct?

9 A. Can you be a little more specific on that?

10 Q. You're looking at changes in market value

11 from the first report?

12 A. Are you talking about the -- oh, just the

13 changes. Yes. The variances and their market value.

14 Q. And you would agree with you that me all you

15 can review is just the data showing that there are

16 changes in market value; correct?

17 A. I agree completely, yes. I've never tried

18 to represent anything different.

19 Q. And you cannot testify about the correctness

20 of the original value or whether the final value

21 reflects actual market value; true?

22 A. You know, I'm going take a little bit of

23 exception with that. Because any time --

24 Q. -- I'd just like my question answered.

25 MR. WOODS: Your Honor, objection. He's not

132

1 letting the witness explain his answer.

2 THE COURT: Please answer the question.

3 A. Yeah. When you deal with a variance of --
4 as an example, I showed a house, 143,000 that hit the
5 tax rolls for 6 million. That's such a wide
6 disparity, such a huge discrepancy. Yeah, I think
7 that goes the realms of reason and statistics. So
8 even though I'm not an appraiser, it wouldn't take an
9 appraiser to realize that value is not what it should
10 be. And the evidence that shows that these are wrong,
11 how most the values went back to what they were or
12 just slightly more, slight increase.

13 Q. And the evidence that you fixate on is
14 percentage change; correct?

15 A. That's one of them. But then also look at
16 the values and we've got a slide that shows the values
17 that were up just slightly. Not by millions and
18 millions of dollars.

19 Q. Okay. But you would agree with me that you
20 cannot testify about the correctness of an original
21 value or whether or not the final market value is
22 obtained?

23 A. Absolutely. Yes.

24 Q. Okay. And this, this slide I believe you
25 also talk about some notices being sent out; is that

133

1 correct?

2 A. Yes.

3 Q. And you don't have first-hand knowledge of
4 when notices were sent out or when they weren't sent
5 out to a specific property; true?

6 A. I do not.

7 Q. So you don't know the difference between the
8 notices potentially sent out in May and the notices
9 sent later in June?

10 A. That's true. I don't know now. Not been
11 able to track those since there were no postmarks.
12 I've not seen any way that we can get the evidence to
13 show when they were actually mailed.

14 Q. All right. And go to the next slide,
15 please. All right. So this is property that you
16 believe was kind of one of these data anomalies; true?

17 A. Yes.

18 Q. Where did you get the 47 million number?

19 A. That is calculated from the original
20 Chapter 20 report I got on June 1st.

21 Q. Not the certified report in July; true?

22 A. True.

23 Q. And I believe some of your testimony was
24 that you were scared about the heart attack effect on
25 a taxpayer if they get this notice of, whoa, 47

134

1 million?

2 A. Absolutely. In this particular case, I
3 tried to call the people that owned that nursing home
4 in Illinois to alert them that is inaccurate and I was
5 trying to fix it. And I did that to several people.
6 I spent a whole day trying to call people.

7 Q. And so it's your testimony that they
8 received this tax bill for the 47 million?

9 A. No. Like I said, I think you headed it off.
10 I don't think it happened. I hope that I played a
11 small role in trying to get that fixed.

12 Q. So you don't know what their tax bill was?

13 A. No. I called them to see if they actually
14 did get a notice on that. They never called me back.
15 So I assume that it's A-okay.

16 THE COURT: I was thinking about breaking at
17 11:30. Is this a good time to stop as --

18 MR. HANER: -- that works --

19 THE COURT: -- you're taking a pause? Let's
20 go ahead and take a one hour lunch break. We
21 will have parties and the witness back at 12:30.

22 (Recess.)

23 (Proceedings returned to open court.)

24 THE COURT: We are back on the record in
25 2316-CV33643. We have a witness still on the

135

1 stand and it's cross-examination.

2 MR. LEWIS: Your Honor, if I might quickly?

3 THE COURT: Yes.

4 MR. LEWIS: I know we're in the middle of
5 cross. I just wanted to raise a housekeeping
6 note that we did send Your Honor just a few
7 minutes ago, during the lunch hour, those notes
8 that Your Honor requested.

9 THE COURT: Wonderful. I will I take a look
10 at that. Thank you. Whenever you're ready.

11 BY MR. HANER:

12 Q. Mr. Smith, I believe where we left off, we
13 were talking about this parcel that is a retirement
14 home that had a number that you believed was on the
15 tax rolls for 47 million; is that correct?

16 A. Yes.

17 Q. And this slide, where you say it was on tax
18 rolls, what does that mean?

19 A. Well, probably inaccurate to say it was on
20 the tax rolls. It was assessed at that value,
21 according to the Chapter 20 Legislative Report that I
22 received.

23 Q. Okay. But you'd agree with me that it
24 wasn't on the tax rolls for 47 million?

25 A. If the notice had been sent out, as it was

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1 certified, it would have been. I don't know what the
2 process would have been for it actually to hit the tax
3 rolls.

4 Q. But you said in your PowerPoint that it was
5 on the tax rolls?

6 A. Sorry about that. It's probably just a
7 generic phrase.

8 Q. Okay. I'm going to hand you what is marked
9 as Defendant's Exhibit 11.

10 MR. HANER: Here's a copy for Your Honor.

11 THE COURT: Thank you.

12 BY MR. HANER:

13 Q. And is this kind of what you consider the
14 impact notices in Jackson County?

15 A. Yes.

16 Q. And you'd agree with me that these parcel
17 numbers match the impact notice, match the parcel
18 number on your slide; correct?

19 A. Yes.

20 Q. And what was the market value for 2023,
21 according to this document?

22 A. It looks like it would be --

23 MR. WOODS: -- objection. Hearsay.

24 THE COURT: It's been admitted into
25 evidence. Has it not? Oh, no. It has not. I

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1 apologize. If you want him -- he can't read from
2 something that's not admitted into evidence.

3 MR. HANER: And, Your Honor, I'd like to
4 move into evidence what is marked as Defendant's
5 Exhibit 11. It is the impact notice for the
6 parcel at issue that is being presented.

7 MR. WOODS: Your Honor, I have object.
8 There's no foundation for this impact notice for
9 admitting it into evidence.

10 MR. HANER: And, Your Honor, I would say he
11 testified about what is on the tax rolls. I have
12 evidence of what is on the tax rolls.

13 MR. WOODS: Your Honor, he -- if his slide
14 says it was on the tax rolls in 2021. Does not
15 say that for 2023 on the slide.

16 THE COURT: And you're cross-examining him
17 over the last sentence, for 2023 the value was
18 47,853(sic)?

19 MR. HANER: Yes.

20 THE COURT: Okay. Show that it will be
21 received.

22 BY MR. HANER:

23 Q. And, Mr. Smith, what was the market value
24 for the 2023?

25 A. According to this notice, it was \$3,412,500.

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1 Q. Which was an increase from its market value
2 in 2022; correct?

3 A. Yes. 2.7. \$2,730,000. Exactly what I have
4 on the slide.

5 Q. Okay. And you would agree with me that this
6 reassessment notice doesn't have the \$47 million
7 number in it; correct?

8 A. I agree. Thank goodness.

9 Q. And so the taxpayer never got a tax bill or
10 even a notice of assessment at 47 million; true?

11 A. True. I described how I worked very hard to
12 make sure that didn't happen.

13 Q. And did you just pick this property because
14 it had a very huge percentage increase on the numbers?

15 A. As I said, it happened to be just down the
16 road from my house. I knew -- I was familiar with the
17 property and drove by it almost every day. Just
18 familiarity that -- with that property, that way I
19 could testify that it essentially looks as it does in
20 the picture.

21 Q. So why didn't you include in this slide what
22 it was actually assessed at based on the reassessment
23 notice in 2023?

24 A. Because the point was that the Chapter 20
25 information that I received on June the 1st was

139

1 inaccurate and it included that inaccurate
2 information.

3 Q. And you would agree with me that that was a
4 Chapter 20 report, not the certified value report in
5 July; correct?

6 A. Yes.

7 Q. And it appears that it got corrected in that
8 time; is that fair?

9 A. Yes. And, thank goodness, again.

10 Q. Move on to the next slide. And in this
11 slide, you don't indicate anything about the tax
12 rolls. What is the difference?

13 A. I did not realize in 2023 I would be sitting
14 here being asked about that question. So I probably
15 left that out.

16 Q. What do you mean?

17 A. I mean, obviously, I just talk -- to try to
18 communicate to taxpayers, not communicate to a lawyer
19 for Jackson County.

20 Q. So this document was prepared for taxpayers,
21 not for court?

22 A. Well, I said it was the same kind of
23 information I distributed a year ago. So I had no
24 idea it made any difference. That it had to be
25 consistent.

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1 Q. But you would provide the information to
2 taxpayers?
3 A. Yes. I gave this as an example of what
4 happened in -- well, as I explained before. This is
5 information I didn't tell to anybody. But many other
6 slides in this presentation were for taxpayers.
7 Q. But the last slide about the retirement
8 home, you notified the taxpayers of a \$47 million
9 number; correct?
10 A. Right. And I tried to call the people in
11 Dallas, I think, that owned this property. Same story
12 on that.
13 Q. So for the last property, when you talked
14 about creating a heart attack situation, you'd agree
15 with me that you're the first one that notified them
16 of the \$47 million number?
17 A. Actually, I left a message. I didn't get to
18 talk anybody there or in Dallas.
19 Q. But do you see how you might have caused a
20 heart attack in that situation because you said
21 47 million, when it's the wrong number and it's not
22 what they're assessed at; true?
23 A. I think I couched it saying you may be
24 getting a notice that has that number in it. And
25 please give me a call.

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1 Q. But they never got a notice with that number
2 in it?
3 A. As far as I know.
4 Q. It was you telling them the \$47 million
5 number?
6 A. There again, I was just trying to be
7 helpful. Not trying to be an alarmist.
8 Q. You'd agree with me that it's pretty
9 alarming to tell somebody's value is going up to
10 47 million when it did not, in fact, actually when it
11 was certified?
12 A. Here again, on June the 1st, I didn't know
13 that.
14 Q. Okay. On this slide, where does the
15 \$6 million number come from?
16 A. Chapter 20 Legislative Report on June 1st,
17 2023.
18 Q. Okay. And, again, not the certified value?
19 A. Not the certified value.
20 Q. Why didn't you include the certified values
21 for either of these slides in your presentation?
22 A. Because the point was -- and I think I did
23 mention -- I did include certified values. There is a
24 slide that shows the values as of July 9th, whether or
25 not these particular properties was in that mix, I

142

1 don't know.
2 Q. Where is the slide that has the certified
3 value for the retirement home?
4 A. Like I said, I don't know if it's on that
5 list or not. It may not be.
6 Q. It's not.
7 A. Okay. So I did make a point of showing
8 that. But the point was, for this slide, is that the
9 error was corrected.
10 Q. Where do you show that the error was
11 corrected in this slide?
12 A. Probably nowhere.
13 Q. The point of the slide was to show the
14 county made a mistake; right?
15 A. That is.
16 Q. The point of the slide wasn't to, wasn't to
17 point to the full picture that that wasn't even the
18 value notice that the taxpayer got; correct?
19 A. I made it clear I wanted to head that off so
20 they didn't get that notice. I wasn't trying to say
21 they did get it.
22 Q. And what is this property currently valued
23 at?
24 A. I think it went back 143,000. I'm not sure
25 there was an increase at all. If there was, it was

143

1 very, very slight.
2 Q. So you don't know what their -- what the
3 notice or their impact notice -- what market value was
4 placed on that home?
5 A. No, I mean, today I've given a lot of
6 numbers out. I can remember a lot of them. I can't
7 remember them all.
8 Q. So if I told you that this property was
9 assessed at 193,000, would you have any reason to
10 disagree?
11 A. I think you'd probably say rather than
12 "assessed," you'd say it would be the market value.
13 Is that correct?
14 Q. Yeah. Market value 193,000; correct?
15 A. If you say so, I believe you.
16 MR. HANER: And I'd like to move into
17 evidence what is marked as Defendant's
18 Exhibit 12. It is the impact notice for the
19 property at issue in the slide.
20 MR. WOODS: Objection, Your Honor. We
21 haven't received it. We don't know -- and
22 there's no foundation established for this by any
23 person who, whose property this relates to. It
24 appears it's undated. There's really -- there's
25 no foundation for it. They're just bringing a

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document here that's irrelevant. I mean, it's not irrelevant. But we just don't know what -- where it comes from.

MR. HANER: Judge, I would say this is a lot more relevant than that slide. This includes the actual number that the individual is assessed at. This is the impact notice that's sent out. This should have been reviewed by the expert in creating this slide and it's clear it wasn't. So I can use it to impeach.

THE COURT: To impeach, yes. But that doesn't make a foundation for it.

MR. HANER: I guess my argument for foundation would be that they're speaking of a parcel number. And they're talking about what it was put on the books at.

THE COURT: You might be able to get that out of him.

BY MR. HANER:

Q. And so, Mr. Smith, you'd agree that this was placed on the books at a higher number than the 143,000?

A. Yes.

Q. And why didn't you do research to show what the actual certified value was when you created this

145

slide?

MR. WOODS: Objection, Your Honor. He has explained multiple times his purpose in doing this analysis was to show the value from that report that was produced to the legislature around June 1st. He wasn't saying what the final value was on the impact notices. He was talking about the error in that first June 1st report.

THE COURT: Overruled. You may answer.

A. Basically, it's because there's only so much information you want to put on the slide and you reach a point there -- all day long, you could say; why didn't you include this? Why didn't you include that? I didn't include the square footage there. I didn't do that. It looks to me like it was sold. Okay? Because I'm pretty sure the original owners were in Dallas that I tried to reach. What happened?

So, here again, we could go into a story. Could fill my whole PowerPoint. But that really wasn't the purpose for putting it forward with. So, yeah, you could ask all day why didn't you include this? Why didn't you include that?

BY MR. HANER:

Q. But your purpose was to show what you believe was an error in a moment in time; correct?

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A. Yes. That was the purpose.

Q. And your purpose wasn't to actually show that that error was never actually relayed to the taxpayers in the heart attack situation that you spoke of earlier?

A. Yes. I mean, it was not the purpose there, no.

MR. HANER: Okay. And I'll move to withdraw Exhibit 12, Your Honor.

THE COURT: There you are.

MR. HANER: Thank you.

BY MR. HANER:

Q. So, this slide and the retirement home slide don't show the full picture of what happened to that property in the 2023 reassessment cycle; fair?

A. I agree. Well, in your estimation of what the full picture is. But that really wasn't the intent.

Q. Okay. Move on to the next slide. Is it fair to say, main point of this slide is to compare the May 31, Chapter 21 -- or Chapter 20 report to the July 1 certified value report?

A. Yes. And the differences between those. To see which once were reconciled. And, obviously, you can only fit so many parcel numbers on the front end

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of the slide. So that's what you see.

Q. And how is this data organized in this chart?

A. It's probably sorted in the -- the difference column on the far right, in descending order.

Q. Why did you sort it in the difference column?

A. Just seemed like a logical way to show that the largest number of spreads, changes.

Q. And this report, right there, comes from, like I said, the May 31st report and then the July 1 certified values?

A. Yes.

Q. Okay. We can move on to the next slide. Might not have much here. But this is your Sunshine request related to an updated Chapter 20 report?

A. Yes.

Q. And at the county's position was that it doesn't update the Chapter 20 report, that it just does a separate certified value report as required by state law, would you have any disagreement with the response to the Sunshine request?

A. No. I'm glad they responded. There's a lot of times they don't to me.

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1 Q. And we can move on to the next slide. So I
2 think this is a portion of your slides when you picked
3 some elected officials and you searched their homes;
4 is that correct?

5 A. I searched the market value change of their
6 houses, their property, their primary residence.

7 Q. And because you're not a certified
8 appraiser, you cannot say whether the market value
9 changes are correct or incorrect; fair?

10 A. That's fair.

11 Q. But you can demonstrate the percentage
12 change?

13 A. Yes.

14 Q. How did you select which county officials'
15 property you searched?

16 A. Just basically looked at those in the
17 assessment department and those in leadership.

18 Q. And what counts as leadership?

19 A. Maybe county legislature. Maybe also at the
20 county executive level.

21 Q. And you'd agree out of all of that
22 leadership, you picked Maureen Monaghan, Gail
23 McCann-Beatty, and County Executive Frank White?

24 A. Yes.

25 Q. And you didn't see any other data concerns

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1 about all the other elected officials' property
2 values?

3 A. Well, the PowerPoint presentation is quite
4 long as it was. We had to draw a line somewhere.
5 Three seemed like a good number.

6 Q. And for this first slide, you believe that
7 it says property assessment increase 13.6 percent?

8 A. Yes.

9 Q. And whose property was this?

10 A. This was Maureen Monaghan's in Lee's Summit.
11 She's the deputy assessor.

12 Q. And when did you run this report?

13 A. This was in June of 2023.

14 Q. So none of this has been updated since June
15 of 2023?

16 A. Yes. That's correct. And I also mentioned
17 in my testimony this morning that for Gail
18 McCann-Beatty's house, I realized the percentage had
19 changed.

20 Q. So is this another slide that is inaccurate
21 in your presentation?

22 A. I think this slide is accurate. As I
23 said --

24 Q. -- okay. 13.9 --

25 A. -- Gail McCann-Beatty's is the one that the

150

1 percentage would be different.

2 Q. Okay. We can go to the next slide. And
3 this is just showing the ownership; correct?

4 A. Yes.

5 Q. And who is that?

6 A. Maureen Monaghan.

7 Q. Okay. Go the to next slide. Which slide is
8 this?

9 A. Thirteen.

10 Q. And whose property is this, Mr. Smith?

11 A. This would be Gail McCann-Beatty's.

12 Q. Okay. So you're aware that the State Tax
13 Commission changed the value?

14 A. Yes. I indicated that this morning.

15 Q. And that her value went up about how much?

16 A. I think the percentage increase was 41.

17 Q. So your PowerPoint slide where it says
18 property assessment increased 15 percent, that is
19 incorrect; true?

20 A. As I said, it's a snapshot in time in June
21 of 2023. It was accurate.

22 Q. And why were you creating these snapshots of
23 time in June of 2023?

24 A. Because that was when the assessments
25 supposedly -- and the notices were sent out. And that

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1 was the value that -- before any of the appeals
2 occurred. So that's why that was the logical
3 assessment time to choose.

4 Q. And so knowing that her home value went up
5 41 percent, on this slide, where is the data error?

6 A. There is no data error on this.

7 Q. And you agree that you can't testify to
8 value?

9 A. I agree.

10 Q. So what is the point of this slide?

11 A. Just to show that, as I said, the average
12 increase across Jackson County was 44 percent. Here
13 is a disparity down to 15 percent for the assessor,
14 which eventually was increased to 41 percent, more in
15 line county-wide. But it didn't happen until the
16 State Tax Commission intervened.

17 Q. And you say the State Tax Commission
18 intervened. Are you aware that every assessor in the
19 state of Missouri has the State Tax Commission assess
20 their property?

21 A. Apparently that is supposed to happen. I
22 don't know if it does.

23 Q. Your friend, Bob Murphy, did he assess his
24 own property?

25 A. I have no idea.

152

1 Q. Did you ever ask him about that?

2 A. I didn't.

3 Q. But you're aware that the State Tax

4 Commission assesses the property of assessors in

5 counties?

6 A. Apparently it does happen, yes, because he's

7 at least one case that did.

8 Q. Do you think there's something nefarious

9 about this case or why they did it for Gail?

10 A. Like I said, it appears they intervened and

11 stepped in after the press reported it, the low

12 percentage. But I don't know. Maybe they were

13 already in the works to do that before the reporting

14 occurred.

15 Q. Okay. You said county-wide, that there was

16 about 45 percent?

17 A. I said 44 in the residential properties.

18 Q. And you would agree with me that you

19 previously were deposed and you said the 45 percent

20 increase was substantively correct county-wide; true?

21 A. Well, the 45 percent is what I campaigned

22 when I ran for county executive two years ago. I went

23 county-wide and told people I believed that the

24 percentage of increase in the 2023 assessment was

25 going to be 45 percent across the county on an average

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1 basis for residential properties. And the best my

2 calculation could be, I missed it by one percent.

3 Q. But you were about right?

4 A. One percent, yes.

5 Q. And you would agree with me that the 45

6 percent increase is substantively correct as you

7 testified previously in your deposition?

8 A. We were at one percent margin of error.

9 There you go. But I did that, essentially, in

10 December of '21, when I did my estimations and

11 calculations.

12 Q. So you knew, based on your calculations that

13 the 45 percent increase was appropriate and coming?

14 A. I don't know if it was appropriate. But

15 because I obviously I'm not an assessor. But I'm

16 saying that statistically it looked like that was the

17 number that was going to happen.

18 Q. Okay. We can move on to the next slide.

19 And we can move on to the next one as well. This is

20 the house of County Executive Frank White; true?

21 A. Yes.

22 Q. And I think you state down below -- it says:

23 Property assessment increase seven percent. Is that

24 seven percent accurate for this one?

25 A. Yes.

154

1 Q. But the page before the percentage was

2 inaccurate; true?

3 A. On Gail McCann-Beatty's, yes. It changed.

4 Q. Okay. But your testimony is the

5 seven percent is accurate?

6 A. As far as I know, yes.

7 Q. And when -- what time frame is that

8 seven percent increase?

9 A. So that's from 2022 to 2023.

10 Q. And did you calculate what the percentage

11 increase has been since 2018?

12 A. In fact, I did. It was --

13 Q. -- is that in your report?

14 A. No. In fact, I have never testified on that

15 percentage. But I did calculate it.

16 Q. Okay. But you didn't include that in your

17 report?

18 A. I did. It was quite low.

19 Q. Okay. And so what do you think -- what is

20 the data error here?

21 A. The data error is the same one of Gail

22 McCann-Beatty. This is far, far below percentage

23 change. And also in the entire subdivision, I

24 calculated what that subdivision had. It was

25 exceptionally low percentage across the whole

155

1 subdivision.

2 Q. Okay.

3 A. And a very low standard deviation in that

4 subdivision.

5 Q. And you didn't provide in your PowerPoint

6 the reports of standard deviation analysis that you

7 ran; true?

8 A. I didn't. It's the first time you have

9 asked about this.

10 Q. And you said Gail McCann-Beatty's didn't

11 reflect what the percentage increase should be. I

12 believe you testified that percentage increase should

13 be around 45 percent. But you disagree with me that

14 hers increased 41 percent. True?

15 A. That's close, yes.

16 Q. And so you focused on percent -- percentage

17 changes; is that fair?

18 A. That's a starting point in the data. Then

19 you carry it to the next level and you try to figure

20 out what else is going on in the data. And I have

21 done that thoroughly throughout this presentation this

22 morning.

23 Q. But you don't know just because there's a

24 percentage increase or if there's not a percentage

25 increase, you don't know if the value is correct

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1 either way?

2 A. No, I don't. But --

3 Q. -- it's just part of the story?

4 A. No. It's an outlier indicator. Because not

5 only do you look at the high end, but you also look at

6 the exceptionally low end of the changes. Those stand

7 out. And that's how you spot errors. I spotted

8 errors even this weekend that are still into the

9 system. They have not been fixed.

10 Q. Let's just focus on my questions at hand.

11 But you'd agree with me a percentage change relates to

12 value; correct?

13 A. Yes.

14 Q. And you can't say values are correct or

15 incorrect; true?

16 A. True.

17 Q. So you're trying to backdoor the value being

18 improper by saying the percentage change is improper.

19 A. No, I'm not. I'm trying to say that the

20 value is questionable when you see changes of over a

21 thousand percent off the board. It's a red flag. It

22 stands out.

23 Q. That's fair. It's questionable -- from a

24 data perspective, it raises questions or it raises

25 concerns.

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1 A. It does. But the track record I've had for

2 the last five years, I have been accurate. I have

3 found the quality control problems for Jackson County.

4 I've done it all for free.

5 Q. You haven't even been accurate in this

6 PowerPoint slide; true?

7 A. There have been so many times I've caught

8 the errors of Jackson County assessment, I think you

9 guys owe me a thank you.

10 Q. But you haven't even caught the errors in

11 your own PowerPoint slide; true?

12 A. There are errors as you pointed out. Thank

13 you.

14 Q. Okay. And I know you can't go to value.

15 But you'd agree with me that there is situations where

16 percentage changes can be dramatic or not be dramatic

17 at all and be correct; fair?

18 A. I agree totally. You have new construction,

19 for example. You could have an open lot valued in the

20 books for a hundred dollars. And then you put a

21 million dollar house on it. That's a mighty big

22 change. So, yeah, I agree with that totally.

23 Q. We'll move forward a few slides. Yeah.

24 Perfect. Thank you. And this is your color coded

25 map; correct?

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1 A. Yes. For Frank White's subdivision.

2 Q. And it's based on percentage change only;

3 correct?

4 A. Yes.

5 Q. And you don't know if that percentage change

6 is correct or incorrect based on the value change;

7 fair?

8 A. Yes. Because I'm not an assessor.

9 Q. And you are not offering an opinion as to

10 whether these percentage changes are correct or

11 incorrect; true?

12 A. Absolutely.

13 Q. But it just -- seeing this made you wonder?

14 A. It's not a matter of wonder. It's like

15 here's some data anomalies that may require additional

16 analysis. Okay?

17 Q. Okay. And what's the green homes?

18 A. The green homes are the lowest percentage

19 increase: Six percent, seven percent. That is the

20 light green. Now, the pea green ones are a little

21 higher percentage increase, around 20 percent.

22 Q. And the one that is circled, that is

23 Mr. Frank White's home; true?

24 A. Yes.

25 Q. And the other green ones, they actually had

159

1 less of a percentage increase; true?

2 A. Yes. They were down to six percent.

3 Q. Okay. Next slide, please. And I believe

4 this is an error you found on -- through the GIS and

5 parcel viewer; is that correct?

6 A. This is an analysis of the GIS data exported

7 and compared against the current assessment data to

8 see if there was any data supporting the GIS mapping

9 files.

10 Q. And this data is pulled from parcel viewer?

11 A. This is a picture from parcel viewer

12 today -- or, well, during the last couple of weeks --

13 that shows what is listed. Because as soon as I filed

14 my Sunshine Act request, all the data came down from

15 the county.

16 Q. And do you believe that parcel viewer is a

17 system of record for county data?

18 A. It has been in the past. I mean, it's the

19 only way that I could see how it's updated so I am not

20 filing a Sunshine Act request and paying for data

21 every couple of weeks.

22 Q. And what is your understanding of the data

23 you pay for? Where would that come from?

24 A. The same source, from the assessment

25 department.

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1 Q. So you pay for data from parcel viewer that
2 you can look for yourself?
3 A. Well, it's awfully hard to download in
4 parcel viewer 302,000 parcels.
5 Q. Okay. And you didn't want to pay for the
6 data?
7 A. No. I do pay for the data. Jackson County
8 charges me. There's no free ride for me.
9 Q. Certainly. And on the topic of paying for
10 data, doing your analysis, did you pay for any other
11 data in creating this PowerPoint?
12 A. I don't think so, no.
13 Q. Did anybody at DCS tell you that you're
14 going to need to pay additional money for them to
15 provide the data?
16 A. No, they didn't.
17 Q. Daniel Anderson never told you that?
18 A. He did not.
19 Q. Okay. We can go to the next page. We can
20 go to the next page. Thank you. I believe this is a
21 slide, Mr. Smith, where you indicated that these had
22 the same parcel ID number so it made it easier.
23 A. Not made it easier, made it more accurate
24 because the parcel IDs line up, across the board.
25 Q. And did you have difficulties making the

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1 parcel IDs line up across the board?
2 A. For the Tyler data? Yes.
3 Q. When you say parcel ID?
4 A. The middle column there, yes. That's an
5 internal parcel ID that Tyler has assigned, evidently,
6 to the parcels. Two sets of ID numbers.
7 Q. And it should correspond to a Jackson County
8 parcel number like what we think of a parcel number?
9 A. Yes. That's part of the two systems trying
10 to talk to each other.
11 Q. And Daniel Anderson never told you that you
12 would have to pay money to get the data to fully read
13 all their parcel ID numbers?
14 A. He did. And that would have been a good
15 thing to know.
16 Q. Go to the next slide. So I believe this is
17 when -- you testified earlier that, I think, you
18 closed your eyes and you picked on a map and you
19 landed on this one street?
20 A. Correct. That's exactly how I did it.
21 Q. And out of all of the neighborhoods in
22 Jackson County, you landed on this one neighborhood
23 that had the 356,270 error?
24 A. Exactly. I mean, believe me. That's
25 exactly how I did it. Closed my eyes and clicked on

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1 it. There was no -- I did not preselect anything.
2 Nothing.
3 Q. As a data expert, you agree with me, that
4 that is pretty fortunate the way it landed like that
5 for you?
6 A. Well, there were 573 data points for the
7 356. So that increased my odds quite a bit. It's not
8 like it's one in a million. But it was out there and
9 it just happened to fall that way.
10 Q. So 576?
11 A. 573.
12 Q. 573?
13 A. Of the 356,270 error that was out there.
14 Q. Yeah. Okay. Great. We'll break it down a
15 bit.
16 A. Okay.
17 Q. So that, the 356,720 error occurred 573
18 times?
19 A. Yes.
20 Q. And there are about how many parcels?
21 A. About 300,000 parcels. About 262,000
22 residential parcels.
23 Q. So out of all the parcels, is that about --
24 is not -- that's not even one percent of them;
25 correct?

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1 A. Absolutely. I mean, we're going to play the
2 odds. It's like playing the lottery. You're right.
3 It's a pretty small percentage. But I knew I wanted
4 to do a thorough analysis of one neighborhood, one
5 street. And I just picked one at random.
6 Q. And your randomness led you to this very
7 small percentage chance that you got the 356,270
8 error.
9 MR. WOODS: Objection, asked and
10 answered ...
11 THE COURT: Overruled.
12 A. I mean, that is absolutely right.
13 BY MR. HANER:
14 Q. That sounds crazy; right?
15 A. It does. But, you know what? There are
16 crazier things in this assessment than what I'm
17 telling you.
18 Q. That's fair. But it's crazy that out of
19 every neighborhood, you pointed your finger on a
20 neighborhood that had this error that you believe you
21 caught?
22 MR. WOODS: Your Honor, asked and answered.
23 Objection.
24 THE COURT: Sustained. Move on.
25

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1 BY MR. HANER:
2 Q. Let's go to the next slide. And these show
3 percentage change; correct?
4 A. Yeah. That's the shading that shows it.
5 Percentage change in market value from 2022 to 2023.
6 Q. And where did you get these market values?
7 A. These were originally in the assessment file
8 that I received.
9 Q. And then so you're just comparing the market
10 value?
11 A. From the June '23 assessment file.
12 Q. Okay. And sorry to ask this again. But
13 you'd agree with me that you don't have the ability to
14 offer an opinion whether these values are correct or
15 incorrect?
16 A. Yes. And if it would make it easier for
17 each of the next 12 slides, I'll be glad to go ahead
18 and do a blanket, yes, I agree totally. I'm not an
19 assessor. I agree totally I can't judge on the value
20 and, yes, totally each of these pictures has nothing
21 to do with value.
22 Q. Okay. And we can go to the next slide. And
23 so where did you reported these pictures by Google
24 searches?
25 A. No. Just have a subscription to Google

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1 Earth. I just took a screen shot.
2 Q. And when did you take all these screen
3 shots?
4 A. This would be probably about a month ago.
5 Q. And as a former member of the BOE, you would
6 agree with me that these properties aren't valued as
7 their condition a month ago?
8 A. I agree. The valuation is for the
9 assessment is supposed occur as of January 1, 2023.
10 Q. And these pictures are not representative of
11 the value or the property condition of January 1,
12 2023; correct?
13 A. I agree with that. Yes.
14 Q. And just even these first two properties,
15 about how big of a square foot difference is there?
16 A. Looks like about -- let's see -- do the
17 math -- 180. No. I don't know, 180 square feet?
18 Q. It's at least 200; right?
19 A. Yeah. 200, 240.
20 Q. So 240.
21 A. Thereabouts.
22 Q. And 240 is about a quarter of the 720 there?
23 A. Right.
24 Q. So the property on the right is about
25 30 percent bigger?

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1 A. Okay.
2 Q. Is that fair?
3 A. It would be.
4 Q. And the home on the right's got a new roof,
5 looks like?
6 A. Right.
7 Q. And the home on the left looks unoccupied?
8 A. Correct.
9 Q. Okay.
10 A. Actually it was occupied when the assessment
11 occurred.
12 Q. How do you know that?
13 A. I talked to the neighbor Saturday. He said
14 squatters actually invaded the house and jerked out
15 all the copper tubing, all the copper wiring. The
16 place was gutted. So it had no value. Close to
17 \$63,000.
18 Q. And on the next slide. This is, again,
19 where the 356,270 error that you just happened to find
20 in this neighborhood that you randomly picked?
21 A. That's right.
22 Q. And I know that you believe -- or that it
23 sold in 2020 for \$38,000.
24 A. That is -- the certificate of value
25 indicates that, yes.

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1 Q. So I agree with you. The sale should have
2 been captured and on put this property; right?
3 A. Yes. I agree.
4 Q. But the assessor made an error and put
5 356,270; true?
6 A. True.
7 Q. But then the value got corrected to 38,000;
8 true?
9 A. Yes.
10 Q. So but for having -- I'll withdraw that
11 question. Move on to the next slide. And we can move
12 on to the next slide. And what is important from a
13 data perspective about these two homes?
14 A. Again, is the disparity throughout the
15 entire neighborhood of how the cumulative effect of
16 all these disparate and wide range of values creates
17 just a large standard deviation. As I said, in 2021,
18 the deviation was pretty close. It was very narrow.
19 But then in 2023, even when you include that \$38,000
20 sale value and not the 356 error, you include the
21 actual sale value, the same deviation was three times.
22 Q. But you would agree with me you have no
23 understanding of how the CAMA system spits out its
24 values?
25 A. I agree.

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1 Q. And you would agree with me that in a Board
2 of Equalization hearing it's unlawful to say your
3 value should be this because your neighbor's assessed
4 value is this.

5 A. Agree totally. Yes.

6 Q. And they wouldn't be allowed to present that
7 evidence?

8 A. I have shut people down many times on that
9 same point.

10 Q. But it's the same now that you're presenting
11 it here?

12 A. Because we're looking at not just the values
13 on a tax appeal. We're looking at how accurate the
14 assessment has been done in Jackson County in 2023.
15 And this is part of the information.

16 Q. And you can't speak to accuracy because you
17 can't speak to what the appropriate market value is;
18 true?

19 A. No. But I can look at the data and
20 statistics and that sure gets me a long ways down the
21 road.

22 Q. But you'd agree with me that you look at the
23 data and statistics but you don't even know how the
24 CMAA system analyzes data and statistics; true?

25 A. I don't. But I think it does really a lousy

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1 job, to tell you the truth. A lousy job.

2 Q. That's fair. But it's your belief -- or
3 it's your belief that that 356,270 error had a ripple
4 effect?

5 A. I do and I think the data supported that, at
6 least in the very limited exposure that I could do
7 statistically. If we had more time, we could do more
8 analysis on the neighborhoods all across the county.

9 Q. But you'd agree with me that you did random
10 analysis of a random neighborhood and found this
11 356,270 error and, based on your percentage change
12 analysis, you believe it had a ripple effect on the
13 values?

14 A. Yes, I do.

15 Q. And how would the 356,270 error -- how is
16 that imputed into the CMAA system? Do you know?

17 A. I don't know. And I'd love to know.

18 Q. So you don't know that it actually impacted
19 values on the output side of it; fair?

20 A. No. I can look at how the outputs did
21 happen and there were effects. And definitely on that
22 one street I picked.

23 Q. But you don't know if this one street is
24 valued properly or not?

25 A. Statistically, the answer would be no, it's

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1 not. It's out of the realms of standard deviation.
2 It's beyond the appraisal ratios. There's some issues
3 here.

4 Q. So you -- and you haven't presented those
5 appraisal ratios in evidence; true?

6 A. I did this morning.

7 Q. Testified. But they're not in your report?

8 A. They're not in the report.

9 Q. Okay. And you have no idea whether or not
10 this \$91,870 home is valued properly or improperly?

11 A. We've covered that. I agree with that. No,
12 I don't.

13 Q. But you just run the numbers and you think
14 it looks weird?

15 A. Tell you what, it does, it does give you red
16 flags.

17 Q. Okay. And we'll move on to the next page.
18 This shows two houses. One was valued at 265,000.
19 And then it was later reduced to 200,000. Is it your
20 understanding that the house on the right had a BOE
21 appeal?

22 A. It did have a BOE appeal and they brought it
23 together again, a sales certificate of value for
24 \$200,000 that the county missed.

25 Q. Well, when was that COV from?

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1 A. I thought it was 2022. I don't know for
2 sure. But that's what the note said that they had the
3 COV value that they brought to the appeal.

4 Q. So if I told you the COV, the sale was in
5 2021, would you have a reason to disagree?

6 A. No. I wouldn't. But that would still be
7 within the assessment period. That would be accurate.

8 Q. And even though the sale is in 2021, that
9 doesn't mean they have to stick with the sale value
10 for 2023; is that fair?

11 A. You know, if I were on the BOE, I would.
12 Because a sale value occurred during the time span
13 between January 2, 2021 to December 31, 2022. That
14 would be the sales time. So, yeah, if I were sitting
15 on the BOE, I would take the sales value and assume
16 that would go in the books for that price.

17 Q. Okay. So you don't believe that the fair
18 market value of the home can increase based on market
19 conditions, sales of comparable property, or any
20 situation like that within two years?

21 A. If there's a comparable property that has a
22 higher sales value, it should be accounted for. But
23 this idea that Tyler Technologies brought to our
24 county saying it's time value added to the concept, I
25 think is corrupt. Because it -- all it does it --

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1 one, it distorts the value of what the market actually
2 has bought for because here's an actual sales price
3 within the legit time frame. And now you're trying to
4 put this time value added to it, which is ridiculous.
5 We never dealt with that before in 14 years. When I
6 was on the BOE, that never came up.

7 Q. But going back to the time value added
8 issue, you'd agree with me, you don't -- you're not
9 personally involved in mass appraisal?

10 A. I am not. But if there's a legit sale that
11 was higher than that, between -- before December 31,
12 2022, it should count. But if there's not one, that
13 sale should remain -- there shouldn't be this time
14 value added factor put in there.

15 Q. But you're not an expert on mass appraisal
16 and you can't speak to whether the time value added
17 should be included or not; fair?

18 A. I am telling you that for 14 years at the
19 BOE, we didn't have that phrase one time.

20 Q. And I'm just asking a question.

21 A. The answer is no.

22 Q. So you don't know if it's appropriate or
23 inappropriate?

24 A. I don't think there's anything on the state
25 law that permits that. Because it talks about the

1 value on January 1st of 2023. Period. It doesn't
2 talk about any kind of time value after that, before
3 or after. It's based on sales market prices.

4 Q. But the home value could go up from what it
5 sold in 2021 to January 1st of 2023; true?

6 A. Based on comparable sales.

7 Q. But it can just go up as well, over time?

8 A. Based on comparable sales.

9 Q. Okay. So but you agree they filed a BOE
10 appeal and it got reduced to 200,000?

11 A. Yes.

12 Q. And that's a value they agreed to?

13 A. They did.

14 Q. So what was this property on the books in
15 2021?

16 A. If you give me a second, I can look it up.

17 Q. That's okay. You can just recall from your
18 memory. Was it about -- it was about 80,000?

19 A. I do think it was 81,000.

20 Q. 81,000. I think that's what I recall.

21 A. But there's something unique about this
22 property and I didn't recognize it until I walked the
23 street on Saturday. This looks like a normal house.
24 It's actually a three unit apartment with Apartment A
25 and C in the house. And see a garage back there,

1 that's actually an apartment. Standalone. So it's a
2 three unit apartment.

3 Q. So you'd agree with me that the value in
4 2022 was around 81,000 and then in 2023 the homeowners
5 agreed their value was \$200,000?

6 A. Right. Because we're not talking just an
7 average, standard single family house. We're talking
8 about an apartment.

9 Q. And what percentage increase is 81,000 to
10 200,000? About what percentage increase is that?

11 A. 280 percent, maybe.

12 Q. And so you'd agree with that percentage
13 increase; fair?

14 A. Hey, if that's what a willing buyer is
15 willing to pay a willing seller, then that is the
16 price.

17 Q. And it's what the taxpayer agreed to and --

18 A. -- they agreed to it. And there we have it.
19 Who am I to come in and say this is wrong?

20 Q. And for the next slide, I believe this is
21 one that you indicated was a mystery; is that correct?

22 A. A mystery, yes. There were two on that
23 street.

24 Q. What is mysterious about it?

25 A. It was owned -- original notice in June of

1 2023 for 149,400. And then, without a BOE appeal
2 being filed, as best I can tell from the system, it
3 was 95,000 mysteriously lowered. And we had an
4 assessor in May the 15th told the county legislature
5 she had not the power, under any circumstances, to
6 lower values as long as there was not a BOE appeal,
7 without a BOE being filed. Here's a case that it
8 happened.

9 Q. So because, in your research, you couldn't
10 find the BOE appeal file, you believe it's a mystery
11 and that the assessment did something nefarious?

12 A. Okay. There's plenty of holes here. Maybe
13 the BOE system didn't track it. There was an appeal
14 filed. Maybe it wasn't listed online and I couldn't
15 find it. Okay?

16 Q. Okay.

17 A. Maybe under the stealth of darkness, the
18 assessor realized that 356 error was a red flag so
19 look at houses around there and see if it messed
20 anything up and this was one that was changed. I
21 don't know of the circumstances that went in. But I
22 just know that now you see it, now you don't.

23 Q. Stealth of darkness, what do you mean by
24 that?

25 A. Well, I mean, here it changed without

1 anybody really knowing the circumstances or the track
2 record that we can track to see what occurred for
3 these people to mysteriously get their value reduced
4 without making an appeal. Because I know taxpayers
5 have been fighting for a year to get their taxes
6 reduced and they've not had near the traction. But
7 here's somebody that didn't even appeal and it
8 happened to them. Just fell out of the sky.

9 Q. And how do you know that they didn't appeal?

10 A. The best I can tell is look up the BOE
11 appeal for 2023 and their parcel didn't show.

12 Q. And is it possible that there was an
13 informal review that they had or that the BOE number
14 didn't get entered into the system?

15 A. Like I said, it either got dropped out of
16 the system. But maybe they had an informal appeal. I
17 don't know the circumstances. But I just know that
18 the increase was there and, all of a sudden, it
19 wasn't.

20 Q. So if they did, in fact, have an informal
21 appeal, your stealth of the night assessor caught her
22 356,270 error and then secretly fixed that, that
23 wouldn't be true; correct?

24 A. You know, here again, I can't imagine
25 somebody making an informal appeal without making a

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1 BOE appeal first. But I don't know how you guys run
2 the process anymore. Because it's now quite
3 confusing. Not just to me, but to taxpayers.

4 Q. Well, maybe. Maybe not. You don't know how
5 the taxpayer proceeded in this case; fair?

6 A. True. I tried to talk to them. They
7 weren't home.

8 Q. And if I were to hand you a memorandum of
9 settlement that they signed and agreed to the \$95,000
10 assessed value, how would your testimony change?

11 A. I still would want to know under what
12 circumstances they, whether they made an appeal or
13 not.

14 Q. What do you mean? What circumstances?

15 A. Well, here again, I want to see what the
16 settlement says. Did they go through the BOE? Did
17 they go through your Tyler group? I have no idea. So
18 until I see it, I'm not going to be able to give you
19 any kind of opinion.

20 Q. Okay. I'll hand you what is marked as
21 Defendant's Exhibit 13. And you see the top of this,
22 it says: Board of Equalization for Jackson County,
23 Missouri?

24 A. Yes. See that. Looks like they had a
25 hearing date on July the 18th. Which was pretty early

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1 since they started having -- they closed the appeals
2 on July 10th. So within a week of the BOE, they all
3 of a sudden had an appeal and got it settled. Good
4 for them.

5 Q. So your testimony would change about this
6 mysterious property?

7 A. Good. Yeah.

8 MR. HANER: And, Your Honor, I'd like to
9 move into evidence what is marked as Defendant's
10 Exhibit 13.

11 MR. WOODS: No objection.

12 THE COURT: Received.

13 BY MR. HANER:

14 Q. So your testimony earlier today to the Court
15 about it being a mystery, stealth of the night
16 actions, would you change your testimony now having
17 seen this MOU?

18 A. Sure. Black and white, there it went to the
19 BOE. But there was not a paper trail that I could
20 see.

21 Q. Move to the next slide. Thanks. Move to
22 the next slide. For this slide, where did you get the
23 \$139,000 number?

24 A. That was from the June 23rd assessment
25 numbers, as provided by Jackson County.

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1 Q. Okay. So this 69,000 number that's the
2 number from the certified values; is that fair?

3 A. No. Actually it came from the parcel
4 viewer. And also I looked at the March 24 assessment
5 data provided to me and that I paid for. So it came
6 out a couple of ways.

7 Q. So kind of like the retirement home and the
8 \$6 million multifamily home, you're not aware of any
9 document that shows the taxpayers actually got notice
10 of their home being assessed at \$139,000; correct?

11 A. I don't know if they got a notice or not.
12 But it's what it showed in the June data. They
13 probably should have gotten notice.

14 Q. And so the 69,000 number, where did that
15 come from? You said parcel viewer?

16 A. Right. And also as assessment data from
17 March 24.

18 Q. So this isn't one that you believe was
19 mysteriously cut in the stealth of night by the
20 assessor to remedy errors?

21 A. This is another mysterious one because I
22 couldn't find a BOE appeal for it either.

23 Q. And it's just mysterious because you can't
24 find the BOE appeal?

25 A. Right.

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1 Q. But you never actually looked up or had
2 receipt of the actual impact notice they received;
3 fair?

4 A. Fair. Yes.

5 Q. Move on to the next slide. And between
6 these two homes when you look at the -- or I'll
7 withdraw. I will move on. I'll move on to the next
8 slide. And, again, what is this map showing?

9 A. It's showing the changes, the best I could
10 tell, of what had happened in the neighborhood from
11 June 23 until looking at the parcel viewer back in
12 May, to see how those numbers had changed. And the
13 arrow pointing down how there would be significant
14 drops from the large red areas, who were more than a
15 hundred percent increased.

16 Q. And for the one home, the \$200,000 home,
17 that was more than a hundred percent increase that the
18 taxpayers agreed was correct; fair?

19 A. Agree. Yes.

20 Q. And this is all just percentage changes?

21 A. Yes.

22 Q. Can you go to the next slide? This goes
23 back to some of the data you reviewed. How did the
24 data from Tyler Technologies arrive?

25 A. It came as an Access database, eight

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1 separate Access database tables.

2 Q. And did you have a data key for those eight
3 tables?

4 A. No.

5 Q. As of today, do you have a data key for
6 those eight tables?

7 A. No.

8 Q. And it looks like if you combine the photo
9 logs from Tyler and the county, it's well over a
10 million photo logs; is that correct?

11 A. Well, I don't know if you can count them
12 separately because I think there's probably some
13 duplication in there. I think -- so I'm not sure you
14 can actually add it and say it was a million pictures.

15 Q. Then what is it?

16 A. Well, you'd have to see. Because you've
17 got, say, inspector one that has a time stamp on this
18 particular day. You may have the same record showing
19 the Tyler data, back and forth. It's not like they're
20 separate, independent from each other.

21 Q. And I believe you testified to this in your
22 deposition. But throughout you working on this case
23 you had issues linking the county and Tyler's data;
24 correct?

25 A. Correct. Yes.

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1 Q. And you just testified that you never had
2 Tyler's data key?

3 A. Correct.

4 Q. Okay. Why didn't you try to get that data
5 key?

6 A. I think, basically, I didn't expect a great
7 level of cooperation from the county or Tyler. So why
8 bother -- why waste my time asking.

9 Q. Okay. And I'll go back a little bit to the
10 end of your testimony with your attorney when you
11 spoke about the GPS data.

12 A. Yes.

13 Q. Because you had trouble linking the Jackson
14 County and Tyler data, you guys called Data Cloud
15 Services; correct?

16 A. Yes.

17 Q. And talked to a man named Daniel Anderson?

18 A. That's correct.

19 Q. And I'll represent to you that I have had
20 communications with him as well. And you guys were
21 seeking ways to link the data; is that fair?

22 A. Yes.

23 Q. And you're having trouble linking the data?

24 A. Basically because the issue was referential
25 integrity. And I testified that in 20 years as a

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1 database manager person, I have never seen database
2 tables coded the way they were. Never. And I realize
3 as large a company as Tyler was, this obviously is
4 such a basic 101 mistake. There must be more to it
5 than this.

6 Q. In reviewing Tyler's data, did you ever, did
7 you ever receive special training on how to interpret
8 their data?

9 A. No.

10 Q. Did you ever review any of their training
11 videos on how data is entered and interpreted?

12 A. No. But I did I file a Sunshine Act request
13 over a year ago to get those training documents from
14 Tyler, Jackson County. And the response I got from
15 the HR department in Jackson County was they did not
16 exist. So I asked for it. I wanted to get them.

17 Q. But you didn't get them and didn't use them
18 in your analysis; correct?

19 A. I didn't get them. I didn't use them. But
20 I sure would have wanted to have them. I wanted them
21 a year ago.

22 Q. And kind of like you wanted that GPS data?

23 A. You bet.

24 Q. Never got it?

25 A. Never got it.

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1 Q. Did you ask Daniel Anderson about the GPS
2 data?
3 A. I did not, no.
4 Q. You were on the phone call with him?
5 A. I was.
6 Q. You never asked him about getting the GPS
7 data provided in a format?
8 A. Did not. Not on that phone call.
9 Q. Did your attorneys ask him that?
10 A. I believe they did. Because after we hung
11 up, I said, sure be nice to have that.
12 Q. And what happened with the GPS data since?
13 A. We never got it.
14 Q. Did Daniel tell your attorneys that the GPS
15 data is something that Data Cloud Solutions could
16 provide but it would be very expensive?
17 A. You know, that's between the attorneys and
18 him. I didn't get into that.
19 Q. But you were on the phone call.
20 A. No. I told you I was on the phone call and
21 never asked about the GPS data.
22 Q. So you weren't -- so who was on the phone
23 call with Daniel Anderson?
24 A. Jeremiah Morgan, Deputy Attorney General.
25 Travis Woods, and Steven Reed, both from the AG's

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1 many do you believe are duplicative?
2 A. You know, I don't know. Because there's
3 a -- when we talk about the number of photos that
4 Tyler took, which is, what, 860,000. And we compare
5 those against Jackson County, which was seven hundred
6 and 11 million -- 711,000. So why is there a
7 difference of 150,000? I don't know.
8 Q. And you don't believe it's because you
9 didn't have the data key for the Tyler raw data?
10 A. In fact, I asked Daniel Anderson. I said,
11 why is there such a difference between these photos?
12 His response was, well, perhaps in the Tyler log they
13 screened out the data and blurred out faces of
14 children so when they handed it to Jackson County
15 there were fewer photos.
16 So I said, Daniel, really? You blurred out
17 150,000 photos? Seems like a lot to me. And he got a
18 little bit defensive. But for me -- and that's the
19 way the conversation went on the call. I did ask him
20 about it. Because I couldn't reconcile the difference
21 in the numbers.
22 Q. So how many photo logs did you review?
23 A. I don't know. More than I could count. I
24 reviewed all of the photo logs from the Jackson County
25 inspectors for each day for 403 days.

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1 Office. And me.
2 Q. Okay. And the GPS data was asked about by
3 the attorneys on the call?
4 A. Not on the call while I was there.
5 Q. Okay. So Daniel Anderson never talked about
6 how expensive it would be to provide the GPS data?
7 A. Not to me.
8 Q. Okay. And the photo logs from Tyler and the
9 photo logs from Jackson County, what are the photo
10 logs?
11 A. Apparently these are when inspectors take
12 photos of the property as a part of their routine
13 inspection.
14 Q. And according to the logs, that's over a
15 million; fair?
16 A. Well, I think there's some duplication
17 there. So I'm not going to say you can just add those
18 up easily and say it's a million. Because I'm not
19 sure we can go there. I have not done a coordination
20 to see exactly how many we're talking about different.
21 Q. You haven't finished your analysis?
22 A. I have not been asked to do this kind of
23 coordination. Because, basically, it doesn't help
24 with moving the ball down the field.
25 Q. Out of this over a million photo logs, how

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1 Q. So you reviewed 505,000 photo logs from
2 Jackson County?
3 A. In a summary format. Yes. But it was a
4 day-by-day. I looked at every single day from those
5 inspectors from the time they started in Jackson
6 County until the assessment ended.
7 Q. And you got those photo logs on 5/29/24?
8 A. Yes. In the Jackson County file.
9 Q. And you were going to testify the next week?
10 A. Yeah.
11 Q. How did you review that many photo logs in
12 that time period?
13 MR. WOODS: I'm going to object. That
14 misstates his testimony. He didn't say he
15 reviewed them all between May 29th and the next
16 week.
17 MR. HANER: I can clarify.
18 THE COURT: Thank you.
19 BY MR. HANER:
20 Q. When did you review these photo logs?
21 A. Within hours of receiving it. But when
22 we're not talking individual. I was able to aggregate
23 the data and drill it down. So it's not like I read
24 every single line of the file, of a half a million. I
25 mean, it may have felt like it in some certain hours.

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1 But it didn't happen.
2 Q. But you'd agree with me that this slide
3 here, regardless of whether it's the duplications or
4 not, your own photo log total is over a million photo
5 logs; true?
6 A. Like I said, I don't know if you can do that
7 kind of math.
8 Q. It's your math, sir.
9 A. No. I told you. You're dealing with
10 duplicative pictures from the same inspectors on the
11 same days. So I don't think you can just say that --
12 easily say that it'll add up that way.
13 Q. Okay. So this slide is not correct?
14 A. It's your interpretation that's not correct.
15 Q. Where does your slide --
16 A. -- I don't have the plus sign there that
17 adds up to a million. You're the one that put the
18 plus sign in there. Not me.
19 Q. And where on this slide does it outline the
20 duplicative number?
21 A. I didn't do that. Just like I didn't say
22 that why is there some explanation of 150,000
23 difference between the Tyler photos and Jackson
24 County.
25 Q. Okay.

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1 When I pulled the data just for one inspector on one
2 day, from the raw Tyler data, it amounted to 16,000
3 records for one inspector on one day. An inordinate
4 amount of data to try to go through.
5 Q. I get it. But you say you weren't able to
6 comprehend all the Tyler data; is that fair?
7 A. Right. Because there's a lot of jargon that
8 says a photo uploaded. A photo name change. A photo
9 signal changed. Server backup. I mean, it has that
10 kind of data in it in the log. It's mostly just
11 automatically generated and not any human
12 intervention.
13 Q. And it wasn't because the data key why you
14 had problems interpreting the data or lack of the data
15 key?
16 A. No. Data key would have just told me what's
17 in those five or six fields. And that's what data
18 keys do. And we're not dealing with -- if it had been
19 300 data files, that would have been useful. I ask
20 for data keys like that when I buy it from vendors.
21 We're only talking a half dozen data field names.
22 Q. I'm sure we'll get into more of this later.
23 But wouldn't the data key assist you in identifying
24 the parcel ID to the Jackson County ID?
25 A. That would have been helpful.

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1 A. Wasn't for lack of trying.
2 Q. And we can move on to the next slide. So
3 the circle on the left, I believe, is the county data?
4 A. No. Circle on the left would be the Tyler
5 data. Because we're talking inspections. We did not
6 get into any inspection data from Jackson County.
7 Q. So then what's the circle on the right?
8 A. That's the photos purportedly taken and that
9 was the Jackson County data.
10 Q. So you had Tyler inspection data and county
11 photo date?
12 A. Absolutely. That's the best we could do.
13 Q. And out of the eight datasets from Tyler,
14 which datasets went into the circle on the left?
15 A. All of them. Because -- there was eight
16 separate tables. I had to run queries on all separate
17 eight tables in order to aggregate the data.
18 Q. How were you able to aggregate the Tyler
19 data when you didn't have the data key?
20 A. Well, there are only like five data fields
21 or six. There's not an inordinate number of fields.
22 And just looking for the item that says the field
23 alert text or whatever. And that was the item I was
24 searching for. So it's not like I had to understand
25 every single bit of the jargon. And let me explain.

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1 Q. Very helpful?
2 A. Totally helpful, yes.
3 Q. You didn't have it?
4 A. We didn't have it. And we also didn't have
5 the other parameters that were in -- in the Tyler data
6 that I didn't know about.
7 Q. Go on to the next slide. And I believe that
8 you testified there something where this didn't fully
9 link up with the Tyler data.
10 A. Yes. On the inspections.
11 Q. Do you think, again, that relates to the
12 lack of the data key and ability to link Tyler's
13 parcel ID number to the Jackson County parcel number?
14 A. No. That wouldn't have made an issue. I'm
15 not worried about that.
16 Q. Okay. What is estimated in this slide?
17 A. Here again, we're only going from the logs.
18 Because, as you pointed out many times, probably not
19 as a field inspector, I did not accompany these people
20 side-by-side as they looked at the houses, supposedly.
21 I can't verify the time and dates that they were
22 actually out there. The only thing I can do is look
23 at the logs. And, reportedly, these photographs were
24 taken and reported these inspections occurred. But
25 that's only what I can derive from the data. That's

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1 it.

2 Q. Certainly. And you -- because it's just a

3 log, you can't say, testify under oath that it did or

4 did not happen?

5 A. Completely.

6 Q. It's just a log?

7 A. It is.

8 Q. Move on to the next slide. Move on to the

9 next one. And just to want clarify a few things?

10 A. Sure.

11 Q. This doesn't include Tyler employees? Or it

12 does?

13 A. We've got the overlap and I don't know who a

14 Tyler employee is. I have got the current listing of

15 employees from Jackson County as data collectors. And

16 it shows 16 people. These are only initials that I

17 had to go from. So I don't know who is still on the

18 books or who was on which payroll. I have no idea.

19 Q. Okay. So you don't know if this includes

20 Tyler inspectors as well?

21 A. I do not. It wasn't flagged in the data. I

22 just had initials. That's all I saw.

23 Q. So if there's Tyler inspectors and county

24 inspector data collectors, you don't actually know how

25 many inspectors were out there every single day?

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1 A. I only know what the county data showed.

2 County data showed 92 different people logged in.

3 Q. And you don't know what the Tyler data --

4 A. -- showed 136 different people logged in.

5 And some of the initials were in caps. I thought

6 maybe that's significant but I don't know.

7 Q. And maybe sometimes the initials weren't in

8 caps?

9 A. Sometimes they weren't in caps. Like the

10 county data, they're all lower case. But here again,

11 I'm trying to piece together bread crumbs.

12 Q. So without knowing all of the Tyler data,

13 you don't know actually how many inspectors were out

14 there per day; is that fair?

15 A. Well, let me make it very clear. The county

16 data was quite accurate in how it portrayed who was in

17 the data field for that day. And I was able to track

18 it day-by-day for 403 days for who logged in, how many

19 parcels they looked at individually. And even how

20 many photographs, supposedly were taken by the same

21 inspector. So the county date was quite complete.

22 The Tyler data was difficult.

23 Q. And you don't believe that Tyler data was

24 difficult because you lacked the data key?

25 A. No.

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1 Q. Okay. I want to go to the next page. And

2 when you say required physical inspections could have

3 not been accomplished, that is solely based on your

4 data analysis, not based on your first-hand

5 involvement in the process; fair?

6 A. We're talking simple math, yes.

7 Q. But you would agree with me that you don't

8 know, even all the policies and procedures for data

9 collection or for inspecting and doing data

10 collection, county-wide for a large county; true?

11 A. True.

12 Q. And you don't know how Tyler sets up their

13 organization and how Tyler goes out, about, and

14 collects data in neighborhoods?

15 A. I don't know that. But if there's something

16 in those logs that is an, is unknown I would have -- I

17 think I would have spotted it as a red flag. Because

18 it would have shown as an anomaly. And that's why it

19 showed in Jackson County data.

20 Q. And I believe we covered this in your

21 deposition. The anomalies could be resolved if it's a

22 situation where there's one person logged in doing the

23 data collection and then multiple people logged in

24 under that person's login. Do you recall that?

25 A. I did. And I thought that was a great

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1 point. And also I remember the Tyler attorney told me

2 that because I was taking the extreme measures of the

3 inspectors to look at the outliers on the extreme end,

4 why didn't I look at the inspectors on the low end.

5 So I did.

6 I find an inspector that did something that,

7 say, 12 parcels per day. I was looking to see what

8 the time log showed on that, which was astounding to

9 me that, clearly, I found somebody that spent eight

10 hours looking at 12 parcels, according to the time

11 log. Two hours looking at one vacant lot. Okay? So

12 that raises as many questions as it did on the other

13 extreme.

14 Q. I agree. And -- but is it your

15 understanding that the field inspectors work in packs

16 for training and safety purposes?

17 A. You know, if that guy out there that does

18 the 12 parcels worked in a pack, that was really quite

19 a waste of resources. No, I did see that in the data.

20 Because we're only looking at a login. If you're

21 actually sharing logins with packs of eight people out

22 there on a single login, that is a really horrible

23 management control model.

24 Because you should be able to track to see

25 how each of those packs are doing, given the sign-in

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1 their own logins. Why on earth would you put a pack
2 out there and inspecting parcels under one person's
3 login and have them all responsible for one? I don't
4 understand that.

5 Q. And that's fair. And I don't think -- my
6 question is not asking you to understand it. My
7 question is asking you to accept the reality outside
8 of the data being analyzed.

9 A. I totally agree. Because the log didn't
10 show that this is now under a pack.

11 Q. And -- but in the real world, outside of the
12 data, it is possible that a team leader has a login
13 and gets assigned a thousand properties in that 15, 17
14 data collectors, under that team leader, log in, go in
15 and canvas the neighborhood and collect data?

16 MR. WOODS: Objection. This seems to assume
17 facts that aren't in evidence in terms of this
18 pack, sort of this pack theory that's been put
19 forth.

20 MR. HANER: I think it's a way that -- it's
21 not a theory. It goes into he didn't analyze the
22 real world situation and, instead, just looked at
23 the data. I'm offering a real world situation
24 that could cut through his analysis. And I
25 believe that's very relevant for the Court.

1 THE COURT: Move on.

2 BY MR. HANER:

3 Q. Going into the residential parcel number,
4 where did you get that?

5 A. The total number of parcels?

6 Q. Yes.

7 A. That's the best estimate we get from the
8 2023 assessment total number of residential parcels.
9 I have seen numbers a little bit higher, some a little
10 bit lower. But that's the numbers I have seen most
11 commonly.

12 Q. And, going back to your circle graphs, the
13 262,920 that's the big circle number?

14 A. It should be. Yeah.

15 Q. And so, I guess what I'm getting at is,
16 your -- the circle graphs are framed on the 262,920
17 number?

18 A. Yes. Residential parcels.

19 Q. And you said that's kind of an estimate?

20 A. Estimate of the work done, yes.

21 Q. How many residential parcels are there in
22 the county?

23 A. 262,920.

24 Q. Okay. And what is a residential -- what
25 classifies as a residential parcel in Jackson County,

1 Missouri?

2 A. Well, you can have a single family home.
3 You can have a vacant lot. You can have multifamily
4 housing. All different land classification codes.

5 Q. And each of those parcels have their own
6 parcel number?

7 A. They should.

8 Q. And going back to inspections and parcel
9 numbers, how many photo logs would you expect to see
10 from a condo buildings that has many parcel numbers
11 but only has one building to -- one outside face to
12 inspect?

13 A. If I'd have to guess, I'd say one. The
14 outside photo of the condo.

15 Q. And so then there wouldn't be photos of the
16 parcel numbers for the condo inside of the big
17 building?

18 A. No. I wouldn't expect that.

19 Q. So you would agree with me the 262,920
20 number, there may be that total amount of residential
21 parcels. But the practicality of photo logging that
22 number might not be appropriate in all situations?

23 MR. WOODS: Objection, Your Honor. Opposing
24 counsel has mentioned -- you know, has stressed
25 multiple times that in his opinion Mr. Smith is

1 not an expert on all the assessment processes.
2 Now he's asking him to speculate on assessment
3 processes and how they would -- and how those
4 processes would go.

5 MR. HANER: Your Honor, if I may? I'm just
6 talking about the numbers. They're saying
7 there's 262(sic) parcels in the big circle. What
8 I'm getting at is there is significant amounts of
9 building that have condos inside the buildings
10 and so that 262,920 number isn't the actual
11 number of properties that should have been
12 photoed.

13 THE COURT: You may continue.

14 A. Okay. I can respond to that with an answer.
15 If we take just the individual parcels from the
16 Jackson County data, we come up with 217,000 photo log
17 individual parcels, from the photo log. So that's a
18 difference of about 45,000. So that's 45,000 parcels
19 that there's no record of any kind of photos. So I
20 assume that's what you're talking about in that
21 category.

22 BY MR. HANER:

23 Q. And you believe that that gap of those
24 missing photos is from you merging the two datasets
25 and running a report?

1 A. Absolutely not. The Jackson County data
2 required no merge. The ID fields were built into that
3 data. There was no link data used in the Jackson
4 County data at all.

5 Q. What about linking that data with the Tyler
6 data?

7 A. As I said, we had issues with that.

8 Q. Okay. And we'll go on to the next page.
9 Next slide. And I believe you're testifying here that
10 you can't reconcile the difference between Tyler and
11 the county number of inspectors?

12 A. Yes. I can't do that or the number of
13 photos or who did or did what.

14 Q. And I believe you talked about field
15 inspection notes and being assigned certain parcel ID.
16 Do you recall that?

17 A. Can you elaborate a little bit more?

18 Q. Is it your understanding that field
19 inspection notes are entered to a specific parcel ID?

20 A. Yes.

21 Q. How can that parcel ID change?

22 A. It doesn't change -- data -- because that
23 was assigned in the data. It's not a matter of
24 rewriting or changing that. You don't do that.

25 Q. So you're not aware of the parcel ID

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1 changing over the year?

2 A. Oh, all right. That's the point. I'm
3 sorry. I didn't understand the question totally.

4 Q. Sorry.

5 A. All right. And that's the issue that I
6 bring up again and again of referential integrity.
7 Because once in Jackson County you assign a parcel ID,
8 it's like in concrete until that property is split or
9 merged. But for the Tyler data to change numbers like
10 midstream, I've never seen that before in any kind of
11 data. And that's why it made it difficult to work
12 with. I mean, it literally was a moving target. I'd
13 never seen it in the same table. I'd never seen it
14 change, based on dates, which was crazy.

15 Q. So if Tyler and Data Cloud Solutions just
16 continued the parcel ID number over the year, it
17 wouldn't always tie up with the Jackson County parcel;
18 is that fair?

19 A. If they changed it, yeah, from year to year
20 to year to year. And, apparently, that's their game
21 plan. Which makes it nearly impossible to get those
22 systems to work together. I mean, I agree with the
23 assessor completely in this case. That's probably one
24 reason the two systems don't talk to each other.

25 Q. But in creating your report, you were able

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1 to attempt to link the Jackson County and Tyler data
2 together?

3 A. Best we could. We tried.

4 Q. But you just said it's about impossible.

5 A. I didn't say it's about impossible. I said
6 it made it difficult. We ended up with some duplicate
7 data in there. Because even under the best
8 circumstances, the duplicate data stayed.

9 Q. And how do you know it's duplicative data
10 and you're just not having issues linking and merging
11 the data?

12 A. There's some of that too. I mentioned that
13 this morning. We had issue with link table. So, no,
14 it was -- I wouldn't say a perfect storm. But it was
15 the issue after issue because you're dealing with
16 really corrupt data from the start.

17 Q. And that's why you guys called Daniel
18 Anderson?

19 A. Right. Because we have already spent the
20 time trying to fix it.

21 Q. Yeah. I understand. We can move on to the
22 next slide. I believe here this is showing the time
23 of the photo to the close of the reported inspection
24 per parcel.

25 A. Yes.

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1 Q. And is this, is this just county date?

2 A. Yes.

3 Q. And it's not the Tyler data?

4 A. Absolutely.

5 Q. Why didn't you include the Tyler data?

6 A. Here again, it's tough to work with. Tough
7 to make any sense from it. And when you're dealing
8 with the county data it was clear.

9 Q. But you'd agree with me that the Tyler data
10 would also be relevant as to the inspections taking
11 place?

12 A. Well, these are talking about photos. So
13 that's really what we wanted to talk about. And
14 that's the best we had.

15 Q. Okay. And you created this report?

16 A. Yes.

17 Q. Let me move on to the next slide. I believe
18 that this shows that you believe that they could have
19 uploaded the data in realtime because it had adequate
20 cell phone connection; is that correct?

21 A. Here again, I don't know whether their iPads
22 are 4G or 5G. But 4G is a hundred percent coverage.
23 5G had a 94 parcel gap. So 99.9 percent sure it
24 occurred.

25 Q. And you don't know the policies and

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1 procedures behind what the data collectors were told
2 to do or when they were told to upload information?
3 A. No. I saw some inconsistencies in those
4 times.
5 Q. Okay. So it's possible that one worker is
6 good and they uploaded immediately on site. And
7 another worker might upload it over their lunch hour
8 at Subway; is that fair?
9 A. That's fair. I saw Gail McCann-Beatty
10 testify to the legislature that some people were
11 uploading it at 1:00 in the morning and then charging
12 the county and they were fired. So, evidently, it
13 could happen 24/7 kind of thing.
14 Q. Yeah. And on that topic, so Gail
15 McCann-Beatty testified that they found an errant data
16 collector and they fired him; correct?
17 A. They found one. I think there are probably
18 others out there too.
19 Q. And how do you think that they found that he
20 was doing this improperly?
21 A. Looking at the time stamps and time stamps
22 were correct.
23 Q. And because he was doing it improperly, it's
24 your understanding the county terminated him?
25 A. Here again, was it the actually inspecting

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1 or was it that he was using the iPad from his house in
2 his pajamas in the middle of the night? I don't know.
3 Q. But it is possible that they -- even this
4 errant guy that was fired for doing a bad job, it's
5 possible that he inspected it, wrote down the data,
6 and then uploaded to the iPad at night, possible;
7 true?
8 A. It is. I don't see what would be wrong with
9 that.
10 Q. Your data cannot address issues like that;
11 correct?
12 A. Well, evidently he was spotted because of
13 some data anomaly. He stood out. And so I guess it
14 can work both ways; can't it?
15 Q. I agree. It can -- it can show what you're
16 doing or not doing. It can also get you caught; fair?
17 A. Right.
18 Q. And for the one situation that you're aware
19 of, one guy doing it improperly did get caught because
20 of the data and got fired?
21 A. He did. But I'm wondering how many others
22 were out there that didn't get caught.
23 Q. But you're just aware of the one situation
24 where they did get caught and they were fired?
25 A. That she's talked about publicly, yeah.

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1 Q. And we can move on to the next slide. Move
2 on to the next one as well. All right. Mr. Smith, I
3 think we might be on this page for a while. It's a
4 little bit hard to see. But so you joined two
5 datasets to create this document?
6 A. This is Tyler data, yes. Because we were
7 trying to look for inspections and we did have some
8 photo data in there too. But we really wanted to
9 focus on the inspections.
10 Q. So let's break that down a little bit. It's
11 Tyler data and the county data.
12 A. I think it's all Tyler data. I don't think
13 we had any county data in this one.
14 Q. But you said there was some information
15 about photos?
16 A. Yes. We had photo data from Tyler.
17 Q. Okay. So this is just a Tyler dataset?
18 A. Yes.
19 Q. How many datasets are in this report?
20 A. Probably the inspections, the photos. So it
21 would be two tables, two data tables.
22 Q. So you did the joining of the two data
23 tables from Tyler?
24 A. Yes.
25 Q. How were those two datasets joined?

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1 A. I used a link table to try to connect to the
2 internal parcel ID.
3 Q. And a link table, did you create that?
4 A. I did.
5 Q. Why did you have to create a link table?
6 A. Because we wanted to try to link it to the
7 Jackson County ID numbers in order to build the map.
8 It was a mapping function. And because there are no
9 internal parcel ID numbers in the Jackson County data
10 that would link up.
11 Q. But you said this is just Tyler data.
12 A. It is. But we had to -- the far right field
13 has a Jackson County parcel ID numbers that I had to
14 use to link to the maps.
15 Q. Okay. And when we're talking Jackson County
16 parcel ID, that's the long number with a bunch of
17 zeros?
18 A. And the dashes, yeah.
19 Q. And were the zeros and dashes a little bit
20 of issue for you in your analysis?
21 A. Oh, no. Not at all. That's easy. We just
22 parse that number and add the dashes.
23 Q. And so the Jackson County data only relates
24 to the Jackson County parcel IDs?
25 A. No. When we're talking Jackson County data,

208

1 in my mind talk, we're talking the photo log data.
2 That file is not included here. But, no, the only
3 data that's actually the Jackson County parcel ID
4 would be the far right field.

5 Q. And where did you get the Jackson County
6 parcel ID number to correspond to the CC internal
7 parcel?

8 A. That is in the key link table I built.

9 Q. And you built this key link table?

10 A. Yes.

11 Q. Why did you need to do that?

12 A. Well, because you have to join the
13 dissimilar Tyler data with the Jackson County data.

14 Q. And the Jackson County data that you're
15 talking about is the parcel ID number?

16 A. Yes. Parcel ID number.

17 Q. And the Tyler data, you're talking about the
18 CC internal parcel ID?

19 A. Right. And that's where we had issues from
20 day one.

21 Q. And it's because you don't understand how
22 the CC internal parcel ID is created and relates to a
23 Jackson County parcel ID?

24 A. No. I didn't -- well, to a point. Because
25 I didn't understand how it would change over time,

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1 which it should never happen. I didn't understand
2 that.

3 Q. But you don't, you don't know their process
4 and you don't know why or why not the parcel ID
5 changed over time?

6 A. No. Well, other than the -- from one
7 assessment to the next, they apparently -- apparently
8 that's the break point that Daniel Anderson talked
9 about. There was some kind flip a switch kind of
10 deal. We're done with the '23 assessment. We've
11 started '25 kind of thing. That's how you got the
12 duplicate numbers in there when they reassign them to
13 new parcels.

14 Q. But they wouldn't be doing the 2025
15 reassessment in the datasets you did to create this?

16 A. You wouldn't think so. But Daniel Anderson
17 told me they were.

18 Q. Okay. My understanding of you and Daniel
19 Anderson's conversation is substantially different.
20 But that will be for another day. But just going down
21 into this, you see the CC internal parcel ID number on
22 the first line.

23 A. Right.

24 Q. And then you see it -- the first number is
25 74704. The next one 242461; correct?

210

1 A. Right.

2 Q. Did that raise any concerns to you?

3 A. No. Because, here again, I don't know the
4 pattern that we're talking about. For me, it's just a
5 number. It's not anything I can derive from. It's
6 not like a -- has any special significance, no.

7 Q. But let's break it down a little bit,
8 Mr. Smith. Let's take out those big numbers. So
9 let's take out the 24261. Let's take out the 29 --
10 the 29254 and then 294020. It makes the times look a
11 little different; doesn't it?

12 A. It would because you've got the duplicate
13 times in there. It's duplicate data.

14 Q. But let's assume that it's not duplicative
15 data and it's a different parcel ID. It would make
16 the times look not as crazy; correct?

17 A. Well, you would think. But here's -- I
18 explained this this morning. When you take the county
19 data by itself, without the link data, you get the
20 same kind of crazy time span. When we just checked
21 the county data for photos with no links, I get the
22 311 inspections from this one inspector on this date,
23 three individual parcels. That's crazy.

24 Q. But it goes back to if this one inspector
25 was working in a pack?

211

1 A. There you go.

2 Q. Then it's not as crazy?

3 A. Okay. The pack.

4 Q. And to break that down a little bit, the
5 login ID that says HRE for everybody; correct?

6 A. Correct.

7 Q. And is that your understanding that that's
8 Holly Reed?

9 A. Holly Reed.

10 Q. And was she kind of one of the supervisors
11 of data collection employed by Tyler?

12 A. Apparently so. I didn't realize that until
13 I read her deposition.

14 Q. And going back to they all say HRE. And so
15 it looks crazy because she's doing all of these logins
16 in such a short period of time. Let's go back to this
17 bottom login. It says: The bottom field alert, text
18 change, patio not worth picking up. Field alert text
19 change --

20 THE COURT REPORTER: I'm sorry. Field alert
21 what?

22 Q. Field alert text changed patio not worth
23 picking up. The first one has parcel ID 74383. How
24 do you know that that parcel ID connects to this
25 parcel?

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1 A. Only through the link table. And that's the
2 best way we could build it, based on the Tyler data.

3 Q. And you say the best way you could build it?

4 A. Yes. Because even in the Tyler data,
5 through the -- following Daniel Anderson's
6 instructions to the letter -- there was still
7 duplicative parcels built into that information. So
8 here I am faced with two parcels. Do I delete one or
9 do I delete the other? My call was to keep them both
10 because I couldn't tell which one is which. Did they
11 inspect one parcel? Did they inspect another? I
12 didn't know.

13 Q. And it's the same time note right down. But
14 that CC internal parcel ID is 134179?

15 A. Yes.

16 Q. It's about 70,000 different than the other
17 parcel ID?

18 A. Right.

19 Q. Why would there be such substantial changes
20 in parcel ID for the exact same moment in time?

21 A. Here again, that's just the way the
22 corruption of the data happened. And it was not
23 anything that I did to create it. Because, as I said,
24 the Tyler data had the inherent built in, from the
25 get-go.

213

1 Q. Okay. So it's your position that the Tyler
2 data was flawed, not that your linking of the data was
3 flawed?

4 A. Well, no. I'd say it was both. It was
5 more -- I testified that we had issues creating the
6 link table too. Because for me to discriminate
7 between one or the other parcels, I kept them both.
8 And because I kept them both, that actually increased
9 the level of inspections recorded for Jackson County.

10 Q. And did you have any expert review your link
11 table?

12 A. No.

13 Q. Did you refer your report to Daniel Anderson
14 and say, hey, did I do this right?

15 A. No. I mean, it's not like he was on our
16 team.

17 Q. So nobody checked your work on the linked
18 table?

19 A. No.

20 Q. And even your own link table that you did
21 create, you still kept finding errors?

22 A. Yes.

23 Q. And going back to the field notes. As we
24 agree the login is HRE. What is your understanding of
25 what these initials are?

214

1 A. You told me in the deposition those were
2 part of the pack of people that were logging in, which
3 was news to me. I had no idea.

4 Q. But sitting here today, you don't know if
5 that's true or not true?

6 A. I'm just trusting you that you're telling me
7 the truth.

8 Q. And then so if "WE" or some of --

9 A. Capital "WE."

10 Q. Yeah. So that could be somebody's initials.
11 The lower case "tn" could be somebody's initials.
12 "DH," I believe is door hang. But you'd agree with me
13 that these could be initials of people working on the
14 pack, logged in on behalf of Holly Reed?

15 A. You told me that. I would never have
16 derived that from the data, no.

17 Q. But you'd agree with me that the data
18 doesn't always show the full picture of the real world
19 and what was done or not done; fair?

20 A. If it's supposed to show packs, it did not
21 illustrate that.

22 Q. And so to connect the parcels to the CC ID,
23 you used the link that you created?

24 A. The link table. Yes.

25 Q. The link table. I think we can move on from

215

1 this page for now. And I believe these next pages,
2 they're just charts showing the data logs and put in
3 map format?

4 A. Yes. That's it. Like this one shows the
5 order in which the inspections could have occurred.
6 And even though this is Tyler data and has duplicative
7 data in it, based on the county data, you still see
8 the same kind of randomness.

9 Q. Okay. And it's your position that you
10 believe this was one inspector doing all of this?

11 A. That's the only thing the data would show
12 me. Yeah.

13 Q. Okay. But would it -- would you agree with
14 me, that based on the pack work, that this seems a
15 little bit more reasonable if that were true?

16 A. You know, I don't know how those packs
17 function. I really don't.

18 Q. Okay. And on that topic, you'd agree with
19 me you don't know how data collectors are instructed
20 to do data collection county-wide?

21 A. I agree. I asked for the training. I asked
22 for the procedures. I got none.

23 Q. And you'd agree with me there's no
24 requirement that the data collection data has to all
25 be properly linked; correct?

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1 A. I agree with that. It is common practice in
2 database management but evidently not with Tyler
3 Technologies.

4 Q. And we can move on to the next slide. And
5 it's, essentially, your conclusion that you don't
6 believe the physical inspections could have
7 happened -- I'll withdraw that question. I guess, do
8 you believe that there was some linkage issues inside
9 of your data?

10 A. With the Tyler data, yes. Regarding
11 inspections. I've readily admitted that.

12 Q. And because of these linkage issues, you
13 believe that there were -- you found quality control
14 issues that, in your mind, showed that physical
15 inspections didn't happen?

16 A. Yes.

17 Q. But you'd agree with me it's possible that
18 if everything was presented to you in a linked up
19 manner, that that could conclude that all the physical
20 inspections did occur?

21 A. No.

22 Q. Why not?

23 A. The county data, for example, when we look
24 at inspectors -- and this is interesting -- because
25 when you talk about the inspectors and you look at

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1 day-by-day, this is the most incredible thing because
2 I believe there must be some kind of bonus that was
3 given to these inspectors towards the end of the
4 month.

5 Because you might have an inspector, Holly
6 Reed that for the, say, the month of May or even
7 August or some month like this, she averages maybe 30
8 parcels inspected per day, 30, 30. And then we get to
9 the end of the month, the 28th of the month and, all
10 of a sudden, we're at 200, 300. And it happens for
11 two or three days at the end of the month and then,
12 poof, the next month it goes back down to 20 and 30.

13 So she was specifically asked about whether
14 or not there were some kind of bonuses. She said,
15 yeah, bonuses occurred. But it looked like, based on
16 the way the data looked that at the end of the month,
17 it was just like off the scale crazy. The June the
18 3rd was an anomaly that happened at the first of the
19 month.

20 But for someone to all of a sudden inspect
21 20, 30 and all of a sudden we go through the roof at
22 200, 300. All of a sudden, the packs appear on the
23 28th of the month, like a full moon. I don't know.
24 It didn't make sense to me.

25 So, no, I can't say with any kind of

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1 reliability in the data that these inspections
2 happened. I'm dubious.

3 Q. And you believe that they would fake them in
4 order to get a bonus?

5 A. Seems like the end of the month, all of a
6 sudden the numbers increased.

7 Q. Do you have any evidence to support that
8 other than --

9 A. -- I don't --

10 Q. -- the data and that people get bonuses --

11 A. -- I don't --

12 Q. -- inside companies?

13 A. I don't. If I had the chance to ask Holly
14 Reed the question, I said, you guys get bonuses at the
15 end of the month according to how many inspections you
16 do? And I bet you nine times out of ten, she's going
17 to say yes if she's telling the truth.

18 Q. Okay. We can go to the next page. Go to
19 the next page. Go to the final page. Thanks. And
20 so, Mr. Smith, is it fair to say that the data you
21 possess and based your opinion on, that it was tough
22 to get a full picture of the Tyler data?

23 A. I agree.

24 Q. And it was tough for you in your analysis to
25 get a full picture of what Tyler did or didn't do?

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1 A. I agree.

2 Q. And you would agree with me that you had to
3 create your own link table, to link the Jackson County
4 internal ID to the Tyler internal ID from the raw
5 data?

6 A. Well, it's not like I was inventing the
7 wheel. It's just a normal course of doing database
8 management and running queries on databases. So it's
9 just normal practice. So it's nothing new.

10 Q. And you didn't keep a log of all the queries
11 you ran; correct?

12 A. Actually -- we're talking about a lot of
13 data in a very short time.

14 Q. And you didn't keep a log of all the data
15 manipulations you did to create this report; correct?

16 A. I did not. If I'd had a year to get ready
17 for this trial I would have. But we were under the
18 gun from day one.

19 Q. And in your first deposition you told me
20 that only you could recreate this report and nobody
21 could double check your work; is that true?

22 A. No. I clarified in the second deposition
23 once you invited me in there. So I would like to
24 clarify that.

25 Q. And I'll get there. I do have some

220

1 questions. But you agree in your first deposition you
2 told me that only you could run the data the way you
3 did; true?
4 A. I told you in the second deposition, I
5 didn't understand the question and I wanted to clarify
6 it. And I'll stand by that.
7 Q. Okay. But in your first deposition, you
8 said only you could run the data the way you did?
9 A. Okay. I'll say yes. Just to get by that.
10 Q. Okay. And in your first deposition, you
11 didn't mention at all your interactions with Daniel
12 Anderson; correct?
13 A. I don't remember you asking me about that.
14 Q. I asked you about your process and you never
15 indicated that you had linkage problems and you had to
16 contact an expert at Data Cloud Solutions; true?
17 A. There you go. It's maybe your lack of
18 questions. But I have been transparent with you as
19 much as I can.
20 Q. And because you had issues linking the data,
21 in early June you had to contact an expert, Dale
22 Anderson?
23 A. True.
24 Q. And he told you that you need the data key?
25 A. No, he didn't. As far as I know, he never

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1 A. True. It was a tough challenge.
2 Q. And even if we could go back to the -- this
3 slide with the chart. And so when did you run this
4 report?
5 A. You mean of the inspector?
6 Q. Yeah. The one.
7 A. Let's see, probably within the last two, two
8 and a half weeks. I'm guessing. It was a little bit
9 of a blur on that.
10 Q. So it was after you talked with Daniel
11 Anderson and after he told you about the parcel ID
12 numbering system?
13 A. Yes.
14 Q. How it -- the numbers can be substantially
15 different over time?
16 A. Right.
17 Q. Where -- did you have any red flags, as the
18 data expert, raised when you run your report that you
19 created with your linkage and you see these two
20 substantially different numbers?
21 A. Absolutely. At the same time I'm seeing the
22 spread of the inspections across the county-wide,
23 which we knew it was physically impossible to do. So,
24 no, it was clear indication there is something wrong
25 with the data, which I knew from -- even looking at it

223

1 mentioned that.
2 Q. Okay. And he never mentioned that it would
3 cost over \$18,000 for you guys to get the GPS
4 information that you were seeking?
5 A. Not at all. Not while I was on the call.
6 Q. And he never explained to you the different
7 Tyler internal parcel ID numbering system?
8 A. To a point, he did. It was like he dropped
9 me just enough clues to get me out of the wilderness.
10 To get me a little further down the road. So he
11 did -- he was helpful to that point.
12 Q. So he explained to you how the parcel ID
13 numbers changed dramatically?
14 A. Which I was shocked.
15 Q. Did you challenge him on that?
16 A. Didn't challenge him on it. I mean, I said,
17 I have never heard of this before in any kind of
18 database environment.
19 Q. Yeah. And you would agree with me that you
20 called him looking for advice?
21 A. Yes.
22 Q. And he told you, this is how we do it?
23 A. Which, I said, I was surprised.
24 Q. And you had a tough time linking the data
25 because of those differences in the parcel ID numbers?

222

1 from May 20th. This was almost to the point of being
2 an expectation, not a surprise.
3 Q. And you believe it's a problem with the data
4 and not your analysis?
5 A. As I told you, a little bit of both in the
6 link table because I kept these duplicate fields. I
7 didn't know which one to strip out so I kept them
8 both.
9 Q. And you believe that your link table to
10 connect and fix this linkage problem is accurate?
11 A. It's the best I can do with the data given.
12 Q. And regardless of the data given, if you
13 have a bad link table, the data output is not going to
14 be good. Is that fair?
15 A. It's not a good start, believe me. But
16 you're also dealing with the other end too. So you've
17 got two or three things at work there that creates the
18 issues that we had.
19 Q. So you would agree with me that if you're
20 trying to link two sets of raw data and the linkage
21 table is incorrect, that it results in bad data?
22 A. That's one of the factors. It doesn't help.
23 Q. And you believe that the Tyler data was bad
24 because you couldn't figure out how to properly link
25 it to all the county data; true?

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MR. WOODS: Objection, Your Honor. We've been going over this same topic, it feels like, for quite some time.

THE COURT: He changed the question. He said was the data bad. So you may answer.

A. Okay. I'll say emphatically no. It wasn't that I couldn't figure it out. I said there was referential integrity issues with data from day one. And that's not a matter of me figuring it out.

BY MR. HANER:

Q. And you say referential integrity. But if you have issues linking the data because you don't understand the linkage process or the parcel IDs, that that might be the reason for the referential integrity issues?

A. No. I won't go there.

Q. Why not?

A. As I told you, I understand what was going on with the data. I understood the issues with the numbers changing. I understood how the link table is built and there were duplicative issues that would result. I understood that the Tyler data had duplicate entries in it also. So this was not anything that was a surprise. This was -- it was the best we could control it and realize where the issue

were. And then rely on the county data every chance we could.

Q. So you fully understood the Tyler data?

A. If I could write a book on it, no.

Q. And you would agree with me that if two data files are not properly linked or merged based on the correct parcel ID, then you couldn't trust those results from that; true?

A. As I said, has one that caused the corruption and it didn't get any better by adding the bad data to it.

Q. And I believe you previously testified this in your second deposition, that you knew the data wasn't linking and instead of trying to figure out that you just moved forward with what you had. Is that still true?

A. The best we could, based on the scant guidelines we got from Anderson.

Q. You never asked Anderson to review your work or your reports; true?

A. True.

Q. You're not aware of any CAMA, computer assisted mass appraisal guideline that says photos must be linked; true?

A. True.

Q. And I believe you reviewed data logs showing that photos were taken. I just want to clarify, you can't testify here today whether or not the photos were or were not taken; true?

A. True.

Q. And going into the -- can we go to the last slide, please? The first bullet point says the data does not support that required physical inspections were completed, including problems with field inspection oversight and quality control. Your personal home was physically inspected; correct?

A. Yes.

Q. You saw the people there?

A. I did.

Q. Told them to get off your lawn?

A. I did.

Q. So you cannot testify here today that physical inspections did not happen; fair?

A. Didn't happen at my house. That's for sure.

Q. Because you told them to get off your lawn for sure; true?

A. That's right. And my percentage increase was 13 percent, remarkably.

Q. And you're happy with that?

A. Very much so.

Q. Didn't appeal?

A. I will never appeal.

Q. Okay. So a data collector did come to your house and physically inspect it; true?

A. Yes.

Q. And you told him to get off your lawn?

A. I did.

Q. Why did you tell him that?

A. Basically because I didn't feel like it was my job to do their job to help them in any way. They were asking me to fill out a card. They were asking questions about my house and my property. And I was, like, you guys have a \$17 million contract. You can do your own work. I'm not going to do it for you.

Q. So because there's a 17 million dollar contract, you don't believe that they should physically inspect your home?

MR. WOODS: Objection. Misstates the testimony.

MR. HANER: That's exactly what he said, Your Honor.

MR. WOODS: That's not exactly what he said.

THE COURT: Overruled. You can answer.

A. Yes.

1 BY MR. HANER:
2 Q. Then why not?
3 A. Because it's my property. Paid for clear
4 and free. And I don't feel like Jackson County has
5 the rights to come here and just start asking
6 questions about what I own.
7 Q. Do you think that happened in other homes in
8 the county?
9 A. It did. I read many notes and I started
10 keeping actually a log or track of how many times it
11 did happen, according to the inspectors. It was a
12 remarkable number. I thought, well, I'm not the only
13 one in the county that thinks this way. These are my
14 loyal fan club.
15 Q. And throughout this process you have created
16 a fan club; is that fair?
17 A. We have sort of a following on Facebook for
18 a few thousand.
19 Q. And you view yourself as the key witness to
20 this case; right?
21 A. So they tell me.
22 Q. And so you tell people?
23 A. Yes. When I'm asked.
24 Q. And you believe this trial, to you, is like
25 D-Day?

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1 A. It was when the trial was supposed to start
2 on June the 6th. It was D-Day.
3 Q. And so that relates to D-Day?
4 A. In 1944, yeah.
5 Q. What was D-Day?
6 A. Landing on the beaches of Normandy.
7 Q. And then you talk about World War II?
8 A. Yes.
9 MR. WOODS: Objection to relevance.
10 THE COURT: I assume you're looking for an
11 exhibit?
12 MR. HANER: Yeah. Yes.
13 THE COURT: I'm going to give him a little
14 bit of latitude.
15 BY MR. HANER:
16 Q. And so this case is very important to you;
17 is that fair?
18 A. Yes. And not only me but about 300,000
19 taxpayers in Jackson County that are looking for
20 relief or help. They've been treated unfairly for the
21 last year.
22 Q. Is it your testimony that 300(sic) taxpayers
23 appealed in Jackson County?
24 THE COURT: How many did you say?
25 MR. HANER: 300,000.

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1 A. No. 54,000 appealed.
2 BY MR. HANER:
3 Q. Because you're one that didn't appeal;
4 right?
5 A. That's right. This case has never been
6 about me.
7 Q. But you said you wanted to help 300,000
8 taxpayers?
9 A. Yes.
10 Q. But not that many appealed; true?
11 A. I believe they all need relief.
12 Q. I'm going hand you what is marked as
13 Defendant's Exhibit 13. Sorry. I'll remark it.
14 Exhibit 14. Do you recall making this post,
15 Mr. Smith?
16 A. Yes.
17 MR. WOODS: Objection. This is improper
18 impeachment. He hasn't disputed anything that
19 Mr. Haner is saying. He would need to have
20 disputed something he was saying before this
21 could be used for impeachment purposes.
22 MR. HANER: I'm not using this to try to
23 impeach him. I was trying to get what his
24 statements were and what we posted online in the
25 group.

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1 MR. WOODS: In which case, he can just ask
2 about it or it has no relevance.
3 THE COURT: You can ask him about his post.
4 BY MR. HANER:
5 Q. And, Mr. Smith, is this a post that you made
6 on the Nextdoor app?
7 A. Yes.
8 Q. And what is the Nextdoor app?
9 A. It's a social media that is popular out in
10 Eastern Jackson County.
11 Q. And is this where you have some followers
12 on?
13 A. I assume so. I have not tracked it.
14 Q. And this where you indicate it was set for
15 D-Day?
16 A. Yes.
17 Q. And why was it so important to note the
18 similarities between this and World War II?
19 A. Because it'd be easy to remember, mostly.
20 Q. And you made some comments about the judge
21 presiding over the case in this post; is that correct?
22 A. Yes.
23 Q. And what were those comments?
24 A. Well, I said she's the first judge in Clay
25 County to perform a same sex marriage.

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1 Q. And why was that relevant to post on the
2 Nextdoor app to your following?

3 A. Well, it was the only information I could
4 find online. That was it. I meant nothing by it.

5 Q. And why was it important to note to your
6 followers information about the judge online?

7 MR. WOODS: Objection. Asked and answered.
8 And this is irrelevant.

9 THE COURT: We are going a little bit, a
10 little off topic.

11 MR. HANER: Fair enough.

12 THE COURT: So let's go ahead and move on.

13 MR. HANER: Okay. We can move on from this,
14 Mr. Smith. And I'll withdraw this exhibit, Your
15 Honor.

16 THE COURT: 14 is returned at this time.
17 BY MR. HANER:

18 Q. And so going back to the bullet points, you
19 made some conclusions about the physical inspections
20 being -- not occurring. You would agree with me that
21 if the data collectors were working in the pack, that
22 you would not be able to make these findings; correct?

23 A. No. Because the data still traces back to
24 whether or not there's actually a personal number
25 associated with any kind of photo or inspection.

233

1 Regardless, if it was done by one person or eight. I
2 mean, I had to go back to look at the original data.
3 So, no. I will stand by what we said. I looked at
4 24,000 parcels that had no inspection, no information
5 dealing with photos, and increased by more than
6 15 percent. And we take out the duplicate records,
7 we're looking at 51,000 in Jackson County. That is a
8 significant number.

9 Q. And you would agree with me with looking at
10 the records you have trouble reviewing the Tyler data?

11 A. I would.

12 Q. Okay. And so talking about the physical
13 inspections, are those related to the first two bullet
14 points?

15 A. Yes.

16 Q. And the second one, the data shows numerous
17 calculation and assessment errors. Does that relate
18 to the 562,270? Is that kind of a data error?

19 A. That's part of it. But, actually, the one I
20 was implying was about the actual time stamps and how
21 there's such a lag in the data and how time stamps can
22 be so inaccurate. And there's also another point that
23 I didn't bring out this morning that I'm glad you
24 reminded me of because what we have assumed, up to
25 this point, has not even come out.

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1 It is that we're actually -- when we have
2 some inspector look at a parcel, they were taking a
3 photo of the parcel or maybe measuring the parcel and
4 doing the work. But we had the house that was off the
5 tax roll. We actually had two different inspectors
6 look at it. So we didn't even look at the repetitive
7 of these different inspectors coming back and coming
8 back and coming back.

9 And there have been some cases where there
10 were five different inspections for one parcel. So
11 we've not even looked at the duplicativeness that's
12 built into this system. And that's how the Tyler data
13 has duplicate parcel data that actually occurs.

14 Q. And so you think that they visited the same
15 parcel five different times based on the data?

16 A. I do. Especially when it has the code name
17 in there, visit number five. That's a clue.

18 Q. Okay. And you don't think of any issues
19 with your data linkage like you spoke earlier?

20 A. I do not. Because we see that the visit
21 number five is a clue that they actually went out
22 there five times. I look at the number of photos
23 taken by an inspector on a particular parcel, up to
24 32. We are, again, we've assumed because of one or
25 two photo kind of deal. Who would ever take 32

235

1 pictures of one parcel? Blows my mind. But actually
2 is in the data.

3 Q. And you have no concerns about your data
4 linkage?

5 A. I do not when it comes to that. Because I'm
6 relying on the county data when it comes to those
7 photos.

8 Q. And you'd agree with me that shows -- the
9 data shows dramatic, unexplained differences in
10 assessed values?

11 A. It does.

12 THE COURT: I'm going to ask, how much more
13 do you have?

14 MR. HANER: Maybe 20 minutes, Your Honor.

15 THE COURT: All right. Let's go ahead and
16 take a recess now. Let's take a 15 minute
17 recess. I'll see everyone back at a quarter to
18 three.

19 (Recess.)

20 (Proceedings returned to open court.)

21 THE COURT: Back on the record in
22 2316-CV33643. You may continue your
23 cross-examination.

24 MR. HANER: May it please the Court?

25 THE COURT: You may proceed.

236

1 BY MR. HANER:
2 Q. And, Mr. Smith, I'm wrapping up here. But
3 the fourth data point -- or the fourth bullet point
4 says the data shows dramatic, unexplained differences
5 in assessed values. You would agree with me that you
6 can't testify as to whether differences in assessed
7 values are correct or incorrect?
8 A. I agree.
9 Q. And going back a little bit to your slide
10 show do you remember the house -- there's a house that
11 sold for 200,000?
12 A. Yes.
13 Q. And on the same street there's a house that
14 sold for \$38,000?
15 A. Across the street, yeah. The 356,270 house.
16 38,000.
17 Q. So based on what people are willing to pay
18 for houses can be a dramatic difference on a street?
19 A. Agreed.
20 Q. Okay. And I believe we have addressed that
21 last data point. Going into your past history with
22 Jackson County. You ran for office in 2022; correct?
23 A. Yes.
24 Q. And you ran for office against -- you ran
25 for the county executive position?

237

1 A. That's correct.
2 Q. And you lost in the primary to Theresa
3 Galvin?
4 A. Yes.
5 Q. And your platform that you were running on
6 was that you would fix the property tax situation?
7 A. Yes.
8 Q. When did you -- back up a little bit. In
9 2022, you were predicting that there would be a
10 45 percent increase; correct?
11 A. Actually, I said December of '21. But it's
12 close enough.
13 Q. You said the 2023 reassessment is going to
14 have a 45 percent increase?
15 A. That's correct.
16 Q. And so when you discovered the 362,270 error
17 in June, you had already known that there was going to
18 be an increase; correct?
19 A. Actually I didn't discover it until about
20 August.
21 Q. So when you discovered it in August, you
22 were aware of a situation where you believe it was
23 going to go up 45 percent county-wide?
24 A. I did the analysis to look at the
25 residential change. It turned out to be 44 percent.

238

1 Q. Okay. And you previously testified in your
2 deposition that the assessment was correct in
3 substance, based on the 45 percent market increase;
4 true?
5 A. Essentially county-wide, yeah.
6 Q. And so county-wide the substance of the
7 increase values were correct?
8 MR. WOODS: Objection. Asked and answered.
9 THE COURT: Overruled.
10 A. Yes.
11 BY MR. HANER:
12 Q. Okay. And from your personal experience --
13 I'll withdraw that. And kind of going into your
14 feelings about Jackson County this isn't the first
15 time you have been in a lawsuit involving Jackson
16 County; correct?
17 A. Yes. You reminded me in the deposition.
18 Q. How many lawsuits have you been involved in
19 against Jackson County?
20 A. Peripherally, just one other one.
21 Q. Which one that was?
22 A. 2021 or -- with Ray's Cafe in Independence.
23 Q. And was that when Ray's Cafe was shut down
24 for violating a Covid health order?
25 A. Yes.

239

1 Q. Were -- how did that relate to property tax?
2 A. I never said it did.
3 Q. Okay. So you have been involved in a
4 lawsuit against the county not involving property tax?
5 A. Yes.
6 Q. And were you pro the mask requirement or
7 anti the mask requirement in that lawsuit?
8 MR. WOODS: Objection. Your Honor, this is
9 irrelevant to his voracity as an expert.
10 MR. HANER: I think it goes into his bias
11 towards Jackson County and the times that he's
12 tried to sue the county or been involved in
13 lawsuits against the county before.
14 THE COURT: I don't believe that has
15 anything to do with what his position was,
16 whether he was pro or anti-mask. Move on.
17 MR. HANER: Okay.
18 BY MR. HANER:
19 Q. But so you were involved in the lawsuit in
20 Ray's Cafe in 2021.
21 A. Thereabouts. I don't remember the exact
22 date.
23 Q. Were you involved in any other lawsuits?
24 A. Not I'm aware of, no.
25 Q. Were you involved in the lawsuit filed by

240

1 the ACLU?

2 A. Okay. Good point. It was the ACLU and

3 lawsuits in 2019. But Judge said we weren't talking

4 about 2019.

5 Q. That's fair.

6 A. And that was against Jackson County

7 assessment based on the property taxes then, that the

8 groups thought were unfair.

9 Q. Okay. And you've tracked the Board of

10 Equalization throughout this process; correct?

11 A. Not so much in the last couple of years

12 because I've been pretty busy.

13 Q. But have you been tracking whether the Board

14 of Equalization is hearing cases or not?

15 A. Yes, I have. The last year, I've tried to

16 watch it pretty closely.

17 Q. And you know that, currently, they're

18 working through the 2023 appeals still; fair?

19 A. Currently, I don't know. I mean, I've not

20 tracked much. I've been sort of busy the last couple

21 of months.

22 Q. So in the last couple of months you haven't

23 attended any BOE procedural meetings?

24 A. No. Well, I think I did one early May.

25 Yeah.

241

1 Q. And it was your understanding in early May

2 the BOE was operating; true?

3 A. I attended the procedural meeting in person.

4 And I was under the impression they were going to

5 start operating. I didn't know when.

6 Q. And did you attend any other BOE hearings in

7 the year 2024?

8 A. No.

9 Q. Okay. And going back to your request in

10 June to the State Tax Commission, do you believe the

11 State Tax Commission could intervene in this matter?

12 A. Yes.

13 Q. And you have written that on social media;

14 correct?

15 A. Yes.

16 Q. And on social media, you've said that the

17 State Tax Commission could intervene and fix this?

18 A. Yes.

19 Q. And you said the problem is that the STC is

20 worthless?

21 A. In reference, I was talking about the 2019,

22 when I talked to the STC. And I did say they were

23 worthless then. So that's the full context.

24 Q. But your post about the STC being worthless,

25 you would agree with me that you made it in 2024;

242

1 correct?

2 A. And it was in reference to the 2019 STC

3 commissioners.

4 Q. And you believe that they would have a lot

5 of latitude to fix assessments that are wrong;

6 correct?

7 A. I believe under the state law they have the

8 authority to do so. There again, I am not an

9 attorney.

10 Q. And what is the connection from the State

11 Tax Commission deep state to Jackson County?

12 MR. WOODS: Objection. No foundation for

13 the deep state.

14 THE COURT: There's been no testimony about

15 that. So you bring it up, or ask some questions

16 about it, and move on.

17 BY MR. HANER:

18 Q. In this the post you indicated that too much

19 is left to their discretion and when they're lazy,

20 they want to defend the deep state of Jackson County.

21 A. What is the question there?

22 Q. And if I hand you your post, would it be

23 easier for you?

24 A. Did you ask a question? I missed it if you

25 did. I'm sorry.

243

1 Q. Yeah. Do you recall posting that too much

2 discretion is left in the STC and when they're lazy or

3 want to defend the deep state of Jackson County? Do

4 you recall making that post?

5 A. Vaguely.

6 Q. And if I hand you a document would it be --

7 refresh your recollection on that post?

8 A. It could, yeah.

9 Q. I'm going to hand you what is marked as

10 Defendant's Exhibit 14.

11 THE COURT: I had 14 is the Nextdoor app

12 post.

13 MR. HANER: Yeah. I'm sorry.

14 THE COURT: So this would be 15.

15 MR. HANER: I will re-mark it. Sorry.

16 BY MR. HANER:

17 Q. Do you recall making this post, Mr. Smith?

18 A. Yes.

19 Q. And this is on the Fight Jackson County

20 Missouri Assessment page?

21 A. Yes. Facebook. Uh-huh.

22 Q. Do you operate that page?

23 A. I am the admin, yes.

24 Q. And it looks like this post is commenting on

25 an article that says: Schools Say Lawsuit Targeting

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1 Jackson County Assessments Would Be Catastrophic.

2 A. Yes. I said this is a well-done, accurate

3 article. What the article keeps stressing is the

4 State Tax Commission could intervene and fix this. I

5 don't remember the article completely. But that's the

6 gist of it.

7 Q. And what do you say in the next sentence?

8 A. The only problem is the SITC is worthless.

9 I've talked face-to-face with the three commissioners,

10 pleading with them to do something. Anything. They

11 refused. Again, the reference is in 2019. The state

12 law does not -- does give them quite a bit of latitude

13 to fix a corrupt assessment but the state law doesn't

14 mandate when they have to take action. Too much is

15 left to their discretion and when they're lazy or just

16 want to defend the deep state of Jackson County they

17 simply don't do anything, which has been the case

18 since 2019.

19 Do you want me to read on?

20 Q. No. That's fine. If you could go to the

21 last sentence though.

22 A. Okay.

23 Q. And you indicate, as far as the lawsuit

24 having much of a chance, this is going to be for the

25 Clay County judge to determine, not the school

245

1 districts or the Jackson County hacks have to say.

2 A. Yes.

3 Q. Who are the Jackson County hacks?

4 A. Vis-a-vis, the bureaucrats and the Jackson

5 County government. Perhaps even the unelected

6 officials.

7 Q. How would the unelected bureaucrats have

8 something to say in what happens in a court case?

9 A. Because, basically, you're dealing with the

10 folks that may try to -- I don't know -- pull strings.

11 Try to manipulate numbers or manipulate circumstances

12 and try to get cases thrown out, which happened in

13 2019, where all four of the cases were thrown out of

14 court.

15 Q. So you believe in 2019 that Jackson County

16 hacks used their powers to get cases thrown out?

17 A. I have said in open court in Jackson County

18 that I felt some of the judges were corrupt and it

19 bothered me that all the cases were dismissed without

20 any chance to present any evidence.

21 Q. Do you know a name of which judge you

22 believe to be corrupt?

23 A. No. I mean, I just thought the process

24 seemed inherently unfair in 2019 to many taxpayers and

25 the taxpayers thought that too.

246

1 Q. So because you lost the lawsuits, you

2 thought the judge was corrupt?

3 A. It wasn't a loss. We just never had a

4 chance to get past square one to present evidence.

5 Praise the Lord, we had this happen here in this suit.

6 Q. And you don't have any evidence to support

7 that; correct?

8 A. No, I don't. I mean, just it was

9 disheartening.

10 Q. And do you know which judges presided over

11 the cases in 2019?

12 MR. WOODS: Objection. Asked and answered.

13 THE COURT: Sustained.

14 BY MR. HANER:

15 Q. And the sentence in the middle says: Too

16 much is left in their discretion when they're lazy or

17 want to defend the deep state. What is the deep

18 state?

19 MR. WOODS: Objection. I don't see the

20 relevance to it, to his voracity as an expert.

21 THE COURT: Overruled.

22 A. I would say this, when the context I wrote

23 it to be unelected bureaucrats.

24 BY MR. HANER:

25 Q. And who is the unelected bureaucrat?

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1 A. The permanent people that run government

2 when the elected officials come and go. These are the

3 career employees that make government function.

4 Q. And why would somebody want to defend the

5 deep state?

6 MR. WOODS: Objection. Calls for

7 speculation.

8 THE COURT: Sustained.

9 BY MR. HANER:

10 Q. And so, based on your post, you believe that

11 the SITC is part of the deep state?

12 A. In 2019 it appeared so.

13 Q. You'd agree with me in 2023, SITC is

14 comprised by three commissioners that are unelected

15 bureaucrats?

16 A. They are. But they may have a different

17 mindset than what we had in 2019. I don't know.

18 Q. So does the deep state apply to every

19 unelected bureaucrat or certain ones?

20 A. I guess it probably would depend. Because

21 there's probably some unelected bureaucrats that right

22 now are trying to work for the taxpayers in a more

23 aggressive manner than others.

24 Q. And, in your deposition, we also spoke about

25 the BlackRock Company. Do you recall that?

248

1 A. Yes.

2 Q. What's your understanding of the BlackRock

3 Company involvement in the 2023 reassessment?

4 MR. WOODS: Objection, Your Honor. We're

5 getting pretty far afield.

6 MR. HANER: I think this all goes to

7 impeachment. It goes to bias. It goes to

8 voracity. He's an expert witness. If he has

9 these beliefs, they could certainly impact his

10 opinion. It's information the Court should have.

11 THE COURT: Okay. Your question was about a

12 post that he has?

13 MR. HANER: No. In the deposition we spoke

14 about the BlackRock Company and my question was

15 related to that.

16 THE COURT: You may proceed. Know that

17 you're getting way off topic at this point. I'm

18 giving you some latitude and -- but you've been

19 at it for several hours now.

20 MR. HANER: I understand. I'm almost

21 finished, Your Honor.

22 A. Well, I'm going to answer your question.

23 BlackRock is a question you brought up. I never did.

24 And I think my response was some people think this is

25 an issue in Jackson County. Others don't. For me, I

249

1 don't know. I've not done enough research to really

2 give it a strong opinion one way or the other.

3 MR. HANER: Okay. And I'll just be clear

4 for the record, I'd like to move into evidence

5 what is marked as Defendant's Exhibit 14.

6 THE COURT: The Nextdoor app post or --

7 MR. HANER: -- or, I'm sorry. 15, Your

8 Honor. I'm so sorry. 15, the Facebook post.

9 MR. WOODS: Your Honor, my only objection is

10 that this is cumulative with his testimony.

11 THE COURT: Be received.

12 BY MR. HANER:

13 Q. And so you're here in court where you're

14 able to hear the testimony of Lance Dillenschneider;

15 correct?

16 A. Yes.

17 Q. And are you guys friends?

18 A. Yes.

19 Q. And do you share his belief about

20 BlackRock's impact on home values in the county?

21 MR. WOODS: Objection. Asked and answered

22 in terms of what his opinions are on BlackRock.

23 THE COURT: Overruled.

24 A. My opinion would the be same. I mean, he

25 has his opinions as a developer in Jackson County.

250

1 He's done his research, more than I have. And if he

2 wants to maintain those beliefs, then that's okay with

3 me. But as far as me holding those beliefs, I'm not

4 as strong as he would be, by any stretch.

5 BY MR. HANER:

6 Q. So you don't believe the beliefs that he

7 testified to?

8 A. Not to that extent, no.

9 Q. And have you worked with anybody in the

10 county relating to the 2023 reassessment process?

11 A. What do you mean?

12 Q. Did you work with any legislators?

13 A. What do you mean by "work?"

14 Q. Did you communicate and contact and issue

15 your concerns to them, like you did the Attorney

16 General's Office?

17 A. Sure. I mean, I regularly talked to the

18 county legislators. They've been very approachable.

19 Q. And was one of those Sean Smith?

20 A. Yes.

21 Q. And I believe in your last deposition in

22 early June, you had indicated that you had emailed or

23 texted with him a couple days before; is that correct?

24 A. He sent me an email and I think I said --

25 said that he wanted to get latest filing from the

251

1 Attorney General to read the whole brief. I sent him

2 a link to download the March filing. That was it. I

3 have had no other communication with him since.

4 Q. But you would agree with me you had this

5 communication with him after you were retained as an

6 expert on May 20th; correct?

7 A. Yes.

8 MR. HANER: Mr. Smith, thank you for bearing

9 with me. I have no further questions. Thank

10 you, Judge.

11 THE COURT: Redirect?

12 MR. WOODS: Yes, Judge.

13 REDIRECT EXAMINATION

14 BY MR. WOODS:

15 Q. Mr. Smith, I know you've been up here a

16 while so we'll try to keep this short.

17 A. Thank you.

18 MR. WOODS: Your Honor, may I proceed?

19 THE COURT: You may.

20 BY MR. WOODS:

21 Q. So, Mr. Smith, in the cross-examination with

22 Mr. Haner you mentioned that you had been fired from

23 DST. I think you confirmed that you had been;

24 correct?

25 A. Yes.

252

1 Q. And you wanted to explain why you were fired
2 but you were not given the chance to; correct?

3 A. That's correct.

4 Q. So can you explain now why you were fired
5 from DST?

6 A. And the reason it's significant is for one
7 key thing. It's because I had retained, accidentally,
8 someone had emailed me a list of all the employees at
9 the location I was at, all their salaries, and their
10 overtimes hours for the entire year. Which gave me an
11 idea of who and what job position was getting paid at
12 what level.

13 And I had two coworkers who were both
14 females. And they were getting paid half as much as
15 male counterparts with the same experience and the
16 same job classification. So they took the information
17 that I had and gave to them and went to their
18 supervisors and said, we're being paid half the rate.
19 We're doing the same work in the same classification.

20 And so, of course, the supervisor said,
21 Where did you get this information? And the finger
22 came to me. So they approached me and said, Did you
23 hand this over to the women? I said, I sure did.
24 They said, So do you realize you handed this over to
25 them illegally? And I said, Do you realize that you

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1 have been paying them illegally? They said, Well,
2 you're fired mail. We'll mail your stuff to you. You
3 are gone.

4 And they escorted me out the door with my
5 badge. They took my badge away. And I talked to both
6 women, urged them to go to the EEOC and file a
7 complaint. I don't know if they did or not. But I
8 told them I'd help them every step of the way. So
9 that's how I departed eight years of service.

10 Q. Also, in your cross-examination, it was
11 mentioned that had you had a few emails with the
12 Attorney General's Office starting in January. I
13 think one in February was mentioned. Did you consider
14 yourself to be a consultant for the Attorney General
15 at that time?

16 A. Not by any stretch of the imagination. I
17 was just Joe Citizen in Jackson County. Trying to do
18 all I could to keep thing -- keep the embers glowing.

19 Q. And opposing counsel also mentioned a
20 communication between yourself and Sean Smith. Were
21 you ever directed by the Attorney General's Office to
22 communicate with Sean Smith?

23 A. Not to communicate. And I was directly told
24 to never relay information from Sean Smith to you.
25 And I haven't. I've maintained no contact with Sean

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1 Smith other than that one email, ever since May 20th,
2 as far as I can recall.

3 Q. Do you have any personal animus against any
4 individuals within the assessment department?

5 A. I do not. In fact, I told you I had great
6 relationship with all the other assessors. It wasn't
7 until I saw that the assessments ran off the rails
8 that I got concerned.

9 Q. So do you have a personal animus against the
10 current assessor based on personal reasons?

11 A. Not at all. I mean, I don't think I've even
12 had a conversation with her, even once.

13 Q. So the opposing counsel also brought up
14 something from your first deposition that was
15 something to the effect of that you couldn't recreate
16 every single step in your analysis. I think you also
17 wanted to give fuller context on that.

18 A. I did. I'll be very brief about this.
19 Because what I said and the way the context of the
20 question was, is whether or not I could go back and
21 recreate, step by step, of what I did in order to get
22 to the end product. And I think I said we're talking
23 multitude of queries and tables and spreadsheets
24 created to get to that point.

25 But what I did expand upon in the second

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1 deposition when I said, look, I do understand the
2 processes. I understand the tables used. I
3 understand the data fields that I use to collect. I
4 understand the information I was trying to get to the
5 end point. And I can explain that. I actually could
6 give a cookbook, step by step, of here's what we can
7 do to get to that point.

8 But as far as me going back and being able
9 to point to file one file, file two, and file three to
10 get to that point, the work was done so quickly and
11 under such speed in order to get to an end result, it
12 would be hard for me to go back to the specific files.
13 But I do know the processes. I'm clear about that.

14 Q. And part the reason that the work went
15 quickly is because you received CAMA data on May 29th?

16 A. May 29th, we're looking at trial on June the
17 6th. So, no, I mean -- by any stretch, this was a
18 tough assignment.

19 Q. And so the trial wasn't June 6th. So did
20 you have a lot of time to check your work multiple
21 times between receiving the data, conducting your
22 analysis and now? And have you been able to recreate
23 your analysis?

24 A. Yes. I mean, the break was a good breather.
25 It gave us a little time to catch our breath, to

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1 explore some options and to analyze even more. So we
2 brought in the additional analysis that he explained
3 that, gee, I didn't include this in the spreadsheet
4 about -- or in the presentation about standard
5 deviations. Or appraisal ratios. True. We didn't.
6 But that gave us the time in order to do the
7 additional analysis.

8 Q. So you have checked the accuracy of your
9 work multiple times?

10 A. Yes. Sometimes as many as five or six times
11 to go through it and to verify it.

12 Q. And you are able to recreate your analysis?

13 A. Absolutely. And sometimes just try to see
14 if we can do it a little different way to do it
15 quicker or to do it with a little more -- with -- see
16 if we get different results, but to tweak it. I mean,
17 there's not like any one particular way to do some of
18 this data work. Sometimes there are many ways to
19 approach it.

20 Q. And we don't need to pull up the slide for
21 this. But on slide four, opposing counsel made a --
22 pointed out a part that said "current market value for
23 online parcel." This was related to the 356,270
24 error. Was your intent with the slide to show a
25 snapshot of time of what this was before you pointed

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1 out the error that was corrected? Or were you trying
2 to say this is the value currently to this?

3 A. No. That was just a misstatement in the
4 heading. It was not anything I was trying to mislead
5 anybody with. I just didn't update that word.

6 Q. So you were accurately showing what this
7 showed in August of 2023 and that was your intent on
8 the slide?

9 A. Absolutely. And should have put August of
10 2023 on there.

11 Q. And then on slide seven, there's a statement
12 in -- here's a nursing home in Blue Springs. In 2021,
13 it was on the tax rolls with a market value of
14 2,730,000. For 2023, the value was \$47,853,200, an
15 increase of 1652 percent. So is it correct that what
16 you stated here was what was on the tax roll for 2021?
17 You never stated what was on the tax roll for 2023?

18 A. That's correct. The wording was correct in
19 the slide.

20 Q. You also mentioned looking at an
21 Independence neighborhood?

22 A. Yes.

23 Q. And the -- and it was your testimony that
24 that was showing some of the residual effects of that
25 \$356,000 approximately error; correct?

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1 A. Yes.

2 Q. And so the principles underlying that
3 analysis, would that just apply to one neighborhood or
4 would those principles apply to multiple
5 neighborhoods?

6 A. I believe, given time, we could run standard
7 deviations on many of the neighborhoods in Jackson
8 County, using the neighborhood codes built into the
9 data. And that would allow us to see when the
10 standard deviations of the data varied. And that
11 would be a red flag in addition to percent changes.
12 And I think it would go a long ways to clean up the
13 data.

14 Q. Is there any reason that those principles
15 would only apply to one neighborhood specifically?

16 A. No. I mean, there are many, many
17 neighborhoods in Jackson County. And, I mean, I
18 mentioned this before. But real quick, let me say
19 that these neighborhoods are bizarre in the way
20 they're drawn. And some of them literally go for 20
21 miles. When I saw the original maps in 2019 --
22 perhaps with Tyler they've modified those maps and
23 cleaned them up. But the neighborhoods literally were
24 20 miles.

25 Q. You mentioned that -- with respect to slide

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1 28 -- that you didn't see a BOE appeal in the system
2 for certain property. And then opposing counsel
3 showed you that there may have been an appeal. So
4 where did you look that that did not show a BOE appeal
5 in the system?

6 A. It was an online look up system that Jackson
7 County's put together that says look up your BOE
8 appeal with a parcel ID. You pop it in there.

9 Q. So that was the county system that did not
10 show an appeal?

11 A. Absolutely. I mean, I popped it in there
12 multiple times. In fact, it was down for almost four
13 or five days last week. So I couldn't double check
14 some of them.

15 Q. I want to quickly get clarity on the key
16 link table that you created.

17 A. Okay.

18 Q. So what was it that Daniel Anderson who --
19 well, let's start with, who is Daniel Anderson again?
20 Can you state that?

21 A. He's somebody associated with Data Cloud
22 Solutions, which is a subcontractor of Tyler.
23 Evidently he's, he's evidently maybe the brain data
24 geek that handles their data.

25 Q. And what is the connection of Data Cloud

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1 Solutions to this data related to inspections?
2 A. Well, I mean, I'm not quite sure. I just
3 know the data came from Tyler. And I assume maybe it
4 came from him. I don't know how many hands touched it
5 before it got to your office and then down to me.
6 Q. So Data Cloud Solutions has some connection
7 to that data?
8 A. Yes. I assume so.
9 Q. And Daniel Anderson told you that Tyler's
10 internal parcel IDs, those changed at a certain point?
11 A. Yes.
12 Q. And so when does that change occur?
13 A. Evidently when they go from one assessment
14 to the next. And they had like a magic date that they
15 flip the switch.
16 Q. So -- and you used the information from
17 him -- you took that into account in your analysis?
18 A. Yes. As best we could. And even then we
19 still had corruption that occurred.
20 Q. So one of these things is that after you
21 took that into account, there was still some duplicate
22 parcels?
23 A. Yes.
24 Q. So what was the general effect of those
25 duplicate parcels?

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1 A. As what we saw in the map with the inspector
2 that had the wide range across the county. That's
3 when those -- and also point out the duplicate
4 information.
5 Q. So was that analysis limited to those sort
6 of slides that we're dealing with?
7 A. No. That's why we tried to limit the use of
8 the Tyler data every chance we could. But it's the
9 only data we had when we dealt with inspections.
10 Q. Okay. So the Tyler data is really -- came
11 in when there was something like a reported inspection
12 in this ...
13 A. Yes.
14 Q. So, so using this key link table and those
15 duplicates that showed, based on you creating the key
16 link table, did this create an appearance of more
17 assessments or more inspections or less inspections?
18 A. It would have given more inspections because
19 we, as I said, we gave the county the benefit of the
20 doubt. We had a standard that would -- as we had an
21 inspector. We used the county date, that particular
22 inspector inspected 311. We used the Tyler data,
23 we're talking over 500. So in that count, when we
24 look at number of parcels who were not -- that were
25 not inspected or not photographed, the number was

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1 31,000.
2 But we take out the dupe data and make more
3 stringent criteria, then we're talking a total of
4 68,000 were not inspected and not photographed, which
5 is huge. It's almost a factor of more than two. When
6 you're dealing with 262,000 total residential parcels,
7 my goodness, you have 68,000 of them that you can't
8 show you an inspection or a photograph? That looks
9 like a problem.
10 Q. So, quickly, I want to go over a little bit
11 of what you based your analysis regarding the residual
12 effect of the \$356,000 error. So you based this --
13 did you base this on -- you based this on statistical
14 principles; is that correct?
15 A. Yes. We had an appraisal ratio analysis,
16 which is the first time I had one done one of those.
17 And I looked at the State Tax Commission to see what
18 the instructions were. And I also had, essentially, a
19 statistics set of encyclopedias to go with the
20 software I've been using for 15 years. And there it
21 was, marked out step-by-step how to do it. Like eight
22 easy steps to an appraisal ratio.
23 Q. So this was a guide from the software
24 developer, NCSS?
25 A. Yes. NCSS, the developer. He was a

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1 statistician and a software. It really had more
2 functionality to it than I ever had used.
3 Q. And you made sure your analysis was based
4 off an up-to-date version of --
5 A. -- yes. I have the latest version. And I
6 went through the processes.
7 Q. And you also provided, through your
8 attorneys, this analysis in the Excel spreadsheets?
9 A. Completely. And also the documentation of
10 where it came from.
11 MR. WOODS: No further questions. Thank
12 you.
13 THE COURT: Anything else?
14 MR. HANER: Nothing else, Your Honor.
15 THE COURT: You can step down at this time.
16 Thank you. You may call your next witness.
17 MR. WOODS: Ask that the witness be excused.
18 MR. HANER: Yes.
19 THE COURT: You are excused.
20 MR. MORGAN: Plaintiffs call Gail
21 McCann-Beatty.
22 GAIL MCCANN-BEATTY
23 called as a witness herein, having been first duly
24 sworn by the Court, was examined and testified as
25 follows upon,

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DIRECT EXAMINATION

BY MR. MORGAN:

Q. Good afternoon. Will you please state your name for the record?

A. Gail McCann-Beatty.

Q. Okay. And what is your current position, Ms. Beatty?

A. I am the director of assessment at Jackson County.

Q. And how long have you served in that capacity?

A. Almost six years.

Q. Okay. And in that responsibility, you oversee the entire assessment department; is that right?

A. Yes.

Q. Okay. And, as a part of that, you also have overseen the 2023 assessment in Jackson County?

A. Yes.

Q. Okay. And when you said you have worked there for -- did you say six years?

A. Almost six years.

Q. Okay. You were there during the 2019 assessment as well; correct?

A. Yes.

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Q. Okay. Before that, Ms. McCann-Beatty, you served in the General Assembly; is that right?

A. Yes.

Q. Okay. And how many years did you serve in the General Assembly?

A. Seven and a half years.

Q. Okay. And in that capacity, you are familiar with the, the drafting of legislation, the -- how legislation and laws are intend to be interpreted?

A. Yes.

Q. And you're familiar with, including specifically taxing statutes; is that right?

A. Yes.

Q. Okay. And in this regard, Chapter 137, 138 are taxing statutes, laws that apply in the assessment field?

A. Yes.

Q. And you would agree that assessments, including the Jackson County assessments, must comply with state law?

MR. HANER: Objection, Your Honor. Leading and legal conclusion.

MR. MORGAN: Your Honor, I'm going to ask to treat the witness as a hostile witness. This is not, this is not -- this is an opposite party --

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this is an adverse party, Your Honor.

THE COURT: Okay. Your question was a legal question so I'm going to sustain as to her having to answer anything that would be regarding what a lawyer could be an expert to testify to.

BY MR. MORGAN:

Q. My question is simply -- well, I'll restate the question and see if that -- you understand, as the director of assessment for Jackson County, that you are required to comply with state law?

MR. HANER: Objection again. Legal conclusion.

THE COURT: Overruled.

A. Yes.

BY MR. MORGAN:

Q. Okay. You also understand, as the director of assessment for Kansas City, that you're also required to comply with Kansas City ordinances?

MR. HANER: Same objection, Your Honor.

THE COURT: Overruled.

A. Kansas City ordinances?

BY MR. MORGAN:

Q. I'm sorry. You're right. Thank you. As the director of assessment for Jackson County, you also agree that you're required to comply with Jackson

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County ordinances?

A. Yes.

Q. Okay. We have heard some discussion about IAEO standards. Are you familiar with those?

A. Yes.

Q. Wouldn't you agree that IAA standards cannot overcome or preempt, if you will, state or local -- state laws or local ordinances?

MR. HANER: Objection. Calls for legal conclusions.

THE COURT: Sustained. Move on.

BY MR. MORGAN:

Q. Let me ask it a different way. Do IAA standards apply if they conflict with state law?

MR. HANER: Same objection, Your Honor.

THE COURT: I can make that determination.

She doesn't have to.

BY MR. MORGAN:

Q. Ms. McCann-Beatty, is it your -- you claim in this case that a physical inspection, as required by law, was done on all Jackson County properties, every property; is that right?

A. Yes.

Q. Okay. And -- but you questioned whether or not even to those that were conducting the inspection

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1 whether or not a parcel-by-parcel or physical
2 inspection could actually be done in time? And were
3 told, best case scenario, would be finished by
4 December of 2022, if they could hire an additional 30
5 data collectors. Am I --

6 MR. HANER: -- objection, Your Honor.
7 Leading. Compound.

8 THE COURT: Yes. And I don't know when she
9 said this or -- can you rephrase it, please?

10 MR. MORGAN: Sure.

11 BY MR. MORGAN:

12 Q. You questioned whether or not physical
13 inspections, or a parcel-by-parcel review -- well, let
14 me back up. When you say parcel-by-parcel review, you
15 mean, you know, physical inspection; is that right?

16 A. Yes.

17 Q. Okay. And you questioned to the company
18 that you had hired to do this whether or not that
19 could be accomplished in time for the 2023
20 assessments; right?

21 MR. HANER: Objection, Your Honor. Lacks
22 foundation. I don't know when this communication
23 was, what company we're talking about.

24 MR. MORGAN: Your Honor, this is
25 cross-examination.

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1 MR. HANER: It's direct.

2 THE COURT: No. It's direct.

3 MR. MORGAN: But this is an adverse witness
4 and should be treated as cross-examination.

5 THE COURT: I don't believe that she has
6 done anything today to be a hostile witness. And
7 let's give her the opportunity, as we would
8 anybody that comes to court. Why don't you just
9 ask her the questions instead of what she
10 previously said?

11 BY MR. MORGAN:

12 Q. Did you question whether or not the Tyler
13 Technologies, you know, team could complete the
14 inspections in time for -- physical inspections -- in
15 time for the 2023 assessment?

16 A. I don't recall questioning that.

17 Q. Okay. Did you -- did they respond that the
18 best case scenario, if they hired 30 additional
19 inspectors, would be that it could be done by December
20 of 2022?

21 A. I don't recall that conversation.

22 MR. MORGAN: Okay. Your Honor, then I'd
23 like to pull up 47.1, Exhibit 47.1, which is a
24 video clip.

25 (Video played.)

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1 Q. Pause it for a second. Ms. McCann-Beatty,
2 is that your voice?

3 A. Yes.

4 Q. Okay. Go ahead.

5 MR. HANER: And, Your Honor, I don't know if
6 this is being used for impeachment. But I think
7 her response was, I don't recall.

8 THE COURT: Yes, it was.

9 MR. MORGAN: Okay. Go ahead and play it.

10 MR. HANER: And so, Your Honor, I don't know
11 if this should be used as proper impeachment
12 evidence when her -- she didn't commit either
13 way. She said, I don't recall. And now they're
14 trying to impeach her as if she said no.

15 MR. MORGAN: Your Honor, I tried to ask her
16 the question specifically with her quote. And I
17 got an objection that was, you know, a direct
18 examination. This is an adverse witness. She's
19 the opposing party. I'm asking her perfectly
20 appropriate questions on a cross-examination, in
21 this context. She didn't know.

22 And so I'm playing this video to refresh her
23 recollection as to whether or not she did, in
24 fact, say that and that was said to her.

25 THE COURT: As to refreshing her

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1 recollection, yes, you can show it to her.

2 MR. MORGAN: Okay. Go ahead. Play it.

3 (Video played.)

4 BY MR. MORGAN:

5 Q. Does that refresh your recollection whether
6 or not you questioned whether or not it could be
7 accomplished by the time the 2023 assessment was -- in
8 time for the 2023 assessment?

9 A. Obviously, you played the video so I must
10 have. But I don't know when that occurred.

11 Q. Okay. And did -- in response to that, the
12 best case scenario that was said to you was December
13 of 2022; is that right?

14 A. Correct.

15 Q. And that was if they hired 30 additional
16 inspectors; is that right? Data collectors?

17 A. I think he said he hired additional
18 collectors. He mentioned the number 30. But I
19 don't -- he also said that we -- that they had more
20 data collectors.

21 Q. We can play that again, at the end. If you
22 want to go halfway through.

23 (Video played.)

24 MR. HANER: Your Honor, I think we should
25 play the whole video, if we're going to play the

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1 whole video. I think right before that is when
2 the individual just said the increase. And I
3 think that's what my witness is referring to the
4 increase in data collectors.

5 MR. MORGAN: I've already played the whole
6 video. So I'll move on to the next question.

7 THE COURT: Hold on. What do you mean? Are
8 you saying that they have selected part of it out
9 and you want the whole call played?

10 MR. HANER: Yeah. I guess, just the part
11 where I heard where it started, you hear the man
12 say, We increased. And I want the full context
13 of what was saying "increased." But if they're
14 moving on to the next question, I can withdraw my
15 objection, Your Honor.

16 THE COURT: Sounds great. Thank you.

17 BY MR. MORGAN:

18 Q. Ms. McCann-Beatty, did your staff also
19 indicate to you that ideally you would have had the
20 data a long time ago, in the fall of 2022?

21 A. What do you call a long time ago?

22 Q. I am just asking, did your staff indicate
23 that ideally they would have had the data a long time
24 ago in the fall of 2022?

25 A. So my staff wasn't doing the reassessment.

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1 The Tyler staff was doing the reassessment. So when
2 you say, did my staff indicate, they would have had it
3 long time ago, I'm not sure what you're referencing.
4 We would have liked to have reviewed data earlier.

5 Q. Okay. And is Troy Schulte on your staff or
6 part of the assessment department or works with the
7 assessment department?

8 A. No.

9 Q. Okay. What is his position?

10 A. He is the county administrator.

11 Q. He is current county administrator?

12 A. Yes.

13 Q. Does he work with you in the assessment?

14 A. I mean, not directly in assessment, no.

15 Q. Okay. And the data in this case was not
16 even delivered to you until 2023; is that right?

17 A. Correct.

18 Q. Okay. You admit that you did not provide
19 notice prior to doing the physical inspections; is
20 that right?

21 MR. HANER: Objection, Your Honor. Leading.

22 BY MR. MORGAN:

23 Q. Did you, did you do -- did you provide
24 physical notice prior to doing the physical -- excuse
25 me. Did you provide written notices prior to doing

274

1 physical inspections?

2 A. We did not provide written notice. What we
3 did was we did a number of public events. We did
4 media interviews, T.V., radio, print media. We did
5 that because we had so much interference with this
6 process. People were told don't read your mail.
7 People were told don't let them on your property.

8 MR. MORGAN: Your Honor, I'm going to ask to
9 cut off the witness. This is a narrative, not
10 responsive to my question. My question was --

11 MR. HANER: -- Judge, I'd object. It was
12 his question that opened up to a narrative. My
13 witness has a chance to fully explain his
14 question(sic). That's what --

15 MR. MORGAN: -- and this is the point of
16 doing the direct examination for an adverse
17 witness like this as a cross-examination.

18 THE COURT: Okay. And she is answering. I
19 have not seen her not complying. She is
20 answering the questions.

21 MR. MORGAN: So my question --

22 THE COURT: -- she can go ahead an answer.
23 It was no notice was given. That you did the
24 public events, media, T.V., and print. And then
25 you were going to say what, ma'am?

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1 A. Totally lost my train of though.

2 BY MR. MORGAN:

3 Q. My question was, did you provide written
4 notice to property owners before doing physical
5 inspections?

6 MR. HANER: And objection. Leading again.

7 THE COURT: Overruled.

8 A. We did not provide the written notice.

9 BY MR. MORGAN:

10 Q. Okay. And do you -- is it your claim that
11 every Jackson County property owner whose property
12 increased by more than 15 percent received clear
13 written notice as required by state law?

14 A. Yes.

15 MR. HANER: Objection.

16 BY MR. MORGAN:

17 Q. Okay. And what is required to be in that
18 clear written notice?

19 MR. HANER: Objection. Calls for a legal
20 conclusion as to what is required to be in the
21 notice under state law.

22 THE COURT: Overruled.

23 A. Our notice provided that we had completed
24 the physical inspection. That if your property
25 increased over 15 percent, that you could request an

276

1 interior inspection.

2 Q. Is that all that is required by a clear

3 written notice under state law?

4 MR. HANER: And objection, Your Honor.

5 Calls for a legal conclusion as to what all is

6 required under state law.

7 THE COURT: I will take it for what it's

8 worth. If she knows, she can answer.

9 A. If requires you to -- in common language,

10 explain to the property owners so they understand

11 their options. And I believe we did that.

12 BY MR. MORGAN:

13 Q. Okay. Did -- well, you also claim as I

14 believe that every Jackson County property owner for

15 which a physical inspection was required was notified

16 by leaving a notice on the premises. Is that your

17 claim?

18 A. No.

19 Q. Okay. So you don't claim that a written

20 notice was left at every property owner's --

21 A. -- so the data collectors knocked on the

22 doors. If they spoke to the property owner, then they

23 did not leave the notice. If the property owner -- so

24 they completed their questionnaire on the spot. If

25 the property owner was not home, then they were left a

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1 notice that we were there, asking them to complete the

2 questionnaire, and they would mail it back to us, at

3 no cost to the property owner.

4 Q. So, again, my question is, did you, did you

5 or your staff leave a written notice with every

6 property owner that you did a physical inspection of?

7 MR. HANER: Objection. Asked and answered.

8 THE COURT: I believe she did. She said if

9 they met with the data collector, met with the

10 owner, no written notice was given.

11 BY MR. MORGAN:

12 Q. Okay. So what you're saying is that the

13 written notice was that door hanger?

14 A. Yes.

15 Q. Okay. And nothing else?

16 A. Yes.

17 Q. Okay. And those that were home, you didn't

18 leave that door hanger or any other written notice; is

19 that correct?

20 A. That's correct.

21 Q. Okay. And did you mail a notice to every

22 property owner in Jackson County?

23 A. Yes.

24 Q. And let's talk a little bit about what the

25 inspection must include. What must be included in an

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1 exterior physical inspection?

2 A. Physical inspection, so you are actually on

3 the premises. And you are observing the

4 characteristics of the home. In addition to that, we

5 take measurements of that home. We take a photo of

6 that home. And, again, we try to contact the property

7 owner if they are home and ask questions about the

8 interiors.

9 Q. Okay. When you say measurement of the home,

10 what does that mean?

11 A. You measure the outside walls of the home.

12 Q. With what?

13 A. An actual physical measuring tape.

14 Q. Okay. Do you measure every single side of

15 the home?

16 A. It depends on the home.

17 Q. Why would it depend on the home?

18 A. Because if you have a rectangular home, you

19 only need to measure two sides.

20 Q. If you have a perfectly rectangular home,

21 you only have to measure two sides?

22 A. Correct.

23 Q. Okay. But if it's not perfectly rectangular

24 or perfectly square home or, I guess, a perfectly

25 round home, you would have to measure every side?

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1 A. If we have access to those sides.

2 Q. And a data collector, an inspector, would

3 have to measure by hand, tape measure, every single

4 one of those homes?

5 A. Yes.

6 Q. And are they also required to measure other

7 buildings on the property?

8 A. If they have access to them, yes.

9 Q. Okay. And do they, by law, are permitted to

10 have access to that property?

11 A. We don't go inside fences without

12 permission. We don't know what is behind those

13 fences. It's a safety issue to the staff.

14 Q. Okay. So, in other words, you never went

15 inside a fenced yard?

16 A. I won't say that we never went inside a

17 fenced yard because I don't know that to be true.

18 Q. But is that your instruction for them not to

19 go inside a fenced yard?

20 A. We tell our staff don't go in them unless

21 they have permission.

22 Q. So, in other words, if there's a fenced

23 yard, except for somebody acting outside of their

24 authority, they're not going to go and measure that

25 property; is that right?

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1 A. They should not.

2 Q. Okay. And so if they have access to it, are

3 they also required to measure outbuildings, garages,

4 patios, pools?

5 A. Pools, no. Patios, no. Garages, yes.

6 Q. Okay. Other outbuildings?

7 A. Other outbuildings that are significant

8 size. Not like a storage shed.

9 Q. Okay. And are they also required to do a

10 drawing or sketch of the property?

11 A. Yes.

12 Q. And, as you said, they're also required to

13 knock on every door?

14 A. Yes.

15 Q. Okay. And the training given suggests that

16 this could take 10 to 15 minutes or how long is this

17 required to take?

18 A. There's no required time frame.

19 Q. Let me rephrase. How long does this

20 typically take?

21 A. Depends on the house.

22 Q. The training that is given, is it typically

23 10 to 15 minutes?

24 A. Typically. But it could be shorter or it

25 could be longer.

1 Q. And if it's a larger property, it could be

2 longer?

3 A. Yes.

4 Q. Okay. And the -- are you familiar with the

5 Jackson County ordinance on physical inspections?

6 A. Yes.

7 Q. Okay. And I'm going to direct your

8 attention to it. I think it is Exhibit 47 -- Exhibit

9 54. Do you see that Ms. McCann-Beatty?

10 A. Yes.

11 Q. Have you read that before?

12 A. Yes.

13 Q. Okay. Are you familiar with its contents?

14 A. Reasonably, yes.

15 Q. Okay. And do you -- is it your assertion

16 that the physical inspections in this case complied

17 with the Jackson County ordinance on this?

18 MR. HANER: Objection, Your Honor. Goes

19 into the legal conclusion and compliance with the

20 ordinances.

21 MR. MORGAN: Asking for her assessment. I'm

22 asking for her assessment.

23 BY MR. MORGAN:

24 Q. Do you believe your physical inspectors

25 complied with the Jackson County ordinance?

1 THE COURT: And I will take it for what it's

2 worth, in her position, and not as a lawyer. You

3 may answer.

4 A. Yes.

5 Q. Okay. And I'm going ask you -- I'm going to

6 direct you down to 2002.5. Oh, I'm sorry. Take that

7 back. 2002.4. Do you see that, Ms. McCann-Beatty?

8 A. Yes.

9 Q. And Subsection B of that?

10 A. Yes.

11 Q. Okay. In this it says: The notice, the

12 written notice, shall include the name, time -- excuse

13 me -- name, date, time, and extent of the exterior

14 inspection. Do you see that?

15 A. Yes.

16 Q. Did all of your written notices to the

17 property owners include the name, date, time, and

18 extent of the exterior inspection?

19 A. I believe they had that they wrote on them

20 date and time. We didn't put the names on them

21 because the process had become so contentious that it

22 was a danger to my staff. We had people pulling guns

23 on my staff. We had people siccing their animals on

24 my staff. We had one home owner literally tell my

25 person to get off the property. And then followed

1 them to the car and ended up smashing their legs in

2 the doors. So we did not leave the names out of

3 safety for our staff. But ...

4 Q. I'm sorry. I think maybe we're confused on

5 this point.

6 A. You said it.

7 Q. Are you talking about -- I'm --

8 A. -- you asked put, did we put the name, the

9 date, and the time on them. And I told you why we

10 didn't put the names on them.

11 Q. Okay. On the -- are you talking about the

12 door hangers or the mailed notice to individuals?

13 A. The door hangers.

14 Q. Okay. All right. Let's read the whole

15 provision together, shall we? Under Subsection B, the

16 director of assessment shall notify the owner of the

17 property. Do you see that?

18 A. Yes.

19 Q. Okay. By both leaving a notice on the

20 premises at the time of the inspection and by mailing

21 a notice to such owner. Do you see that?

22 A. Yes.

23 Q. Okay. There are two requirements there,

24 Ms. McCann-Beatty. Do you see that?

25 A. Yes.

1 Q. Okay. Are you saying that you did both of
2 those with respect to every property in Jackson
3 County?

4 A. We did not.

5 Q. Okay. And it goes on to say the owner is
6 entitled to an inspection of the property if the owner
7 wishes to have such an interior inspection, and
8 further notifying such owner of the process required
9 to arrange for such an interior inspection. Is that
10 in the notices?

11 A. Yes.

12 Q. Okay. And then it says: Said notice shall
13 include the name, date, time, and extent of the
14 exterior inspections, exterior inspection. Do you see
15 that?

16 A. Yes.

17 Q. Okay. Was that provided in the mailed
18 written notice to all property owners?

19 A. We told them that we completed a physical
20 inspection, which means we were actually on the
21 premises. So, yes.

22 Q. So your testimony is that your written
23 notice mailed to every property owner included the
24 name, date, time, and extent of the exterior
25 inspection?

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1 A. So, no. The mailed notice did not have
2 that.

3 Q. Okay. I am going to direct you to Exhibit
4 15. Maybe I have. And we'll start at the top of that
5 Exhibit 15. Ms. McCann-Beatty, do you recognize that
6 document?

7 A. Yes.

8 Q. Okay. Okay is that -- what is that
9 document?

10 A. It was a preliminary letter sent by the
11 auditor's office.

12 Q. Okay. The auditor's office is in the
13 process of auditing the assessment department; is that
14 right?

15 A. Yes.

16 Q. Okay. And that was at the request of the
17 Jackson County Legislature?

18 A. Yes.

19 Q. Okay. And they prepared this preliminary
20 report?

21 A. Yes.

22 Q. And in the preliminary report, which we'll
23 talk a little bit about -- but I want to direct your
24 attention to the two attachments. If you go down more
25 towards the end.

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1 A. Yes.

2 Q. Okay. You see Attachment A and
3 Attachment B.

4 A. Yes.

5 Q. Okay. I'm going ask you a series of
6 questions. But to help this process out, I have
7 actually printed these two documents, Attachment A and
8 B, Your Honor, if it's okay to make this easier.

9 These are the same. They're the ones you're
10 looking at, A and B. These are the written notices
11 that you gave to the auditor's department. Are these
12 the written notices that you gave the auditor's
13 department representing the notices that were sent to
14 property owners?

15 A. Yes.

16 MR. HANER: Your Honor, I guess, I'll let
17 him get into testimony about these notices that
18 we sent. But I think going into any more about
19 the preliminary audit, as the auditee, we're
20 entitled to confidentiality while the process is
21 going on. That was clear through the state
22 auditor's testimony themselves.

23 So I believe the same position would be for
24 our client as well, considering that they're the
25 auditee in this matter and that there's

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1 confidentiality attached to it while the process
2 is ongoing. And that was clear through the state
3 auditor's report. So I would object as it gets
4 into that realm.

5 THE COURT: Renew your objection when we get
6 there.

7 MR. HANER: Okay.

8 THE COURT: Thank you.

9 BY MR. MORGAN:

10 Q. Okay. These are -- these are the -- you
11 said yes. Just to restate. These are the notices
12 representing the written notices that Jackson County
13 sent out to property owners. Is that right?

14 A. Yes.

15 Q. Okay. There's not other notices that were
16 sent out?

17 A. I don't believe. No, no.

18 Q. Okay. And these are the ones that the
19 assessment department is claiming satisfy state law
20 and local ordinance?

21 A. Yes.

22 Q. Okay. And you did not send out to property
23 owners, for example, the property record cards on each
24 property?

25 A. If they requested them, yes.

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1 Q. But you didn't send it out, generally, to
2 all property owners?

3 A. No.

4 Q. They had to make a Sunshine request for that
5 information?

6 A. Or just contact the office.

7 Q. Okay. And you did not send out, for
8 example, the pictures, drawings, comparables, or
9 anything like that?

10 A. No.

11 Q. Okay. And these are just essentially one
12 page letters that were sent to the Jackson County
13 property owners?

14 A. Correct.

15 Q. Okay. And I want to ask you specifically
16 about both of these. I'll do it at the same time so
17 we can speed it up a little bit. Where on those
18 notices does it say that property owners have a right
19 to a physical inspection?

20 A. Residential properties may have the right to
21 request an interior inspection if the value increased
22 by 15 percent or more.

23 Q. Is that it?

24 A. That's what the statute requires us to put
25 in that notice.

1 Q. Just about an interior inspection?

2 A. Reassessment of your property included
3 exterior physical inspection. You have the right to
4 request an interior inspection if your value increased
5 by 15 percent or more.

6 Q. That is what you're saying, in your view,
7 satisfying telling property owners they have a right
8 to a physical inspection?

9 A. Yes.

10 Q. There's nothing else in either of those
11 notices that you are claiming that satisfies that?

12 A. Yes.

13 Q. There's nothing else in that?

14 A. There's nothing else.

15 Q. And where in those notices does it say that
16 property owners have the right to request an interior
17 inspection be performed during the physical
18 inspection?

19 A. An interior inspection would be a second
20 physical inspection.

21 Q. Where in the notices that you're talking
22 about here, does it indicate that property owners have
23 the right to an interior inspection be performed
24 during the physical inspection?

25 A. When you request an interior inspection

1 there would be a physical -- that is a physical
2 inspection. You are on the premises. So if they have
3 the right to an interior inspection, you have to be
4 there. It is an inferred if you're doing an interior
5 inspection it's a physical inspection and they are
6 there at the time.

7 Q. How would the property owners know that they
8 have the right to an interior inspection that happens
9 during the physical inspection?

10 A. Because they're -- they are one and the
11 same. It's just a different type of physical
12 inspection.

13 Q. You're saying that that is clear, written
14 notice to property owners?

15 A. Yes.

16 Q. Okay. Where in the -- those notices does it
17 say to property owners that they have no less than 30
18 days to notify the assessor of a request for an
19 interior physical inspection?

20 A. We did not put 30 days in there. But gave
21 them far more than 30 days.

22 Q. You didn't put anything in there on --

23 A. -- we did not.

24 Q. Okay. Where in those notices does it
25 indicate they have a right to physical inspections

1 that shall include, but not be limited to an on-site
2 personal observation and review of all exterior
3 portions of the land and any buildings and
4 improvements to which the inspector has or may
5 reasonably and lawfully gain external access?

6 A. I don't believe there's anywhere that that
7 says that language, specific language has to be in the
8 letter.

9 Q. That language or any indication of that
10 language is not in those notices; correct?

11 A. It is told that a physical inspection was
12 done and that they have the opportunity to have an
13 interior inspection, which is yet another physical
14 inspection.

15 Q. You're --

16 A. -- don't quite agree with your assessment.

17 Q. So the thing that you're relying upon in
18 that regard is just that first sentence in both of
19 them that says: Reassessment of your property
20 included an exterior physical inspection and they can
21 request an interior inspection.

22 A. Correct.

23 Q. Doesn't your own notice differentiate
24 between an exterior inspection and an interior
25 inspection?

1 A. Yes. But they are both physical
2 inspections.

3 Q. Right. I agree with that. They're both
4 physical inspections. But aren't they different?

5 A. Yes.

6 Q. Okay. And where in your notices to the
7 property owners does it indicate that they have the
8 right to during -- for the interior inspection -- to
9 include observation and review of the interior of any
10 buildings or improvements on the property upon the
11 timely request of the owner?

12 A. Could you read that again, please?

13 Q. Sure. Where in those notices to property
14 owners does it indicate that they have a right for
15 observation and review of the interior of any
16 buildings or improvements on the property, upon the
17 timely request of the owner?

18 A. So when an owner asks you for an interior
19 inspection, they're going to take you to see what they
20 want you to see. They're not going to let you -- if
21 they don't want you in that exterior building, they're
22 going to show you those things that they think impact
23 their value. So it is the owner's option of what they
24 show us and what they don't. It's not up to us to
25 determine what we go and look at in an interior

1 inspection.

2 Q. My question was: Where in the notices that
3 you have there does it indicate that they have that
4 right?

5 A. It doesn't.

6 Q. Okay. Where in the notices that you
7 indicate there that were sent to property owners, does
8 it indicate that mere observation of the property, via
9 a drive-by inspection or the like, shall not be
10 considered sufficient to constitute a physical
11 inspection?

12 MR. HANER: Your Honor, I guess I'm going to
13 object. He goes into cumulative. The notice
14 says what the notice says. Your Honor can
15 interpret that. We're just speculating about
16 this statutory language that could be copied and
17 pasted in the notice.

18 MR. MORGAN: I am asking for her, where she
19 identifies that. And so far she's identified
20 just two provisions. I want to see if she
21 identifies where that is located in these
22 notices.

23 A. It's not. Because it says that we can't do
24 them. So there's no need for me to notify the
25 property owner that I can't do a drive-by. I just did

1 not do a drive-by.

2 BY MR. MORGAN:

3 Q. Okay. So it doesn't appear in those
4 notices?

5 A. It doesn't need to appear in those notices.

6 Q. And where does it indicate on those written
7 notices that the name, date, time, and extent of the
8 exterior inspection?

9 A. It does not.

10 Q. Okay. You agree that these letters were
11 deficient under both state law and county ordinance;
12 right?

13 MR. HANER: Objection. Leading. Legal
14 conclusion.

15 THE COURT: If you'd like to rephrase?

16 BY MR. MORGAN:

17 Q. Are these, are these letters deficient under
18 state law and county ordinance?

19 MR. HANER: Objection. Same. Legal
20 conclusion. Deficiency in the state law.

21 THE COURT: She can answer.

22 A. I don't believe they're deficient.

23 BY MR. MORGAN:

24 Q. Even though they don't, at a minimum,
25 include the name, date, time, and extent of the

1 exterior inspection which you just said?

2 A. So the state statute requires us to give
3 them that 15 percent option. I explained the reason
4 why we didn't put the name in there. When we left the
5 blue cards, that indicated when, the date. And people
6 responded. We had over 50,000 -- almost 50,000
7 responses to those blue cards. So people responded.
8 Is that date and time in the written notice? It is
9 not.

10 Q. Yeah. I'm talking about these written
11 notices here. There is no indication that the name,
12 date, time, and extent of the exterior inspection was
13 included in those notices; right?

14 A. It is not.

15 Q. Okay. So are these notices compliant with
16 state law and Jackson County ordinances?

17 A. I think they comply with the spirit of -- we
18 were trying to make sure that the property owners were
19 notified. Is that information in there? It is not.
20 Do I believe that we gave them the information that
21 they needed? I do.

22 Q. Looking at Attachment A -- but actually let
23 me pause. And we're going to have to go to -- let's
24 take a look at this exhibit. Also attached to it was
25 the door hanger. Do you see that, Ms. McCann-Beatty?

1 A. Yes.

2 Q. Okay. And where do you suggest on this door

3 hanger, which is a separate matter from the written

4 notices, where are you suggesting that the name, date,

5 time, and extent of the physical inspection is

6 included in this door hanger?

7 A. The data collectors were supposed to write

8 the dates on them. They were not included because you

9 could not have printed a date on the card. We printed

10 a hundred-plus thousand of these at one time. So you

11 could not have put a date on each and every card. So

12 they were to write them on there. And, again, the

13 names we did not put on there for safety reasons.

14 And --

15 Q. -- where, exactly, Ms. McCann-Beatty, where

16 were they to write that?

17 A. Just wrote them at the top. Just like they

18 wrote in the parcel number and the ...

19 Q. I'm sorry to tell you, there's not a lot of

20 room on this door hanger.

21 A. It isn't.

22 Q. Where exactly where they support to write

23 the name --

24 A. -- right on the top.

25 Q. Where the hole is for hanging it on the

297

1 Q. I'm sorry?

2 A. Yes.

3 Q. And the reason more than 50,000 weren't sent

4 out is because there was a, a -- hold on one second --

5 an excessive demand that this would have put on the

6 department officials and resources?

7 A. No. So the first letter was sent out, was

8 our efforts to get a head start on any requested

9 interior inspections. It's not a -- in fact, not a

10 required letter. But a letter that we produced

11 in-house as we were reviewing that.

12 Q. And how -- who drafted that letter?

13 A. My staff.

14 Q. Did you review it?

15 A. Yes.

16 Q. Before it went out?

17 A. Yes.

18 Q. And did -- so that did not go out to all

19 property owners; is that right?

20 A. Correct.

21 Q. All right. And that one -- at this time,

22 were you experiencing a pretty significant time

23 crunch?

24 A. We were. But we do that every reassessment

25 year.

299

1 door?

2 A. Sir, there's a lot a space on there to write

3 just a date.

4 Q. There's -- but there's no, there's no space

5 for that in terms of providing a name, date, and

6 extent --

7 A. -- no.

8 Q. And what you're saying is that every

9 inspector that dropped off these door hangers wrote

10 the date, time, and extent of the physical exterior

11 inspection?

12 A. Extent of the physical inspection, no. I

13 can't guarantee you that they wrote -- that every one

14 of them wrote the date because I was not there when it

15 occurred.

16 Q. Right. You can't, you can't say that

17 anybody wrote that; correct?

18 A. No, sir.

19 Q. Okay. So let's go to -- let me ask you a

20 few questions about the auditor's report. I see the

21 iPad timed has out on me. I'll switch you. The first

22 letter, Attachment A, I believe you indicated that,

23 your department indicated that 50,000 of those were

24 sent out to residents?

25 A. Uh-huh.

298

1 Q. And in terms of providing notice for

2 interior inspections, these letters went out sometime

3 in the April to June timeframe; is that --

4 A. -- yes.

5 Q. Okay. So we don't know exactly. But

6 sometime in April to June 2023 timeframe these 50,000

7 letters went out?

8 A. Yes.

9 Q. Okay. But weren't sent to everybody?

10 A. Correct.

11 Q. Okay. Then Attachment B is a letter that

12 went out to everybody?

13 A. Yes.

14 Q. Okay. And these letters went out sometime

15 the end of May into June; is that right?

16 A. Yes.

17 Q. Okay. And they, in those letters, it

18 doesn't -- it's not even dated; is it?

19 A. Correct.

20 Q. So the letters that were sent out to all of

21 the, all of the property owners didn't have a date on

22 it?

23 A. Correct.

24 Q. And in that auditor's report there, it

25 indicates the auditor makes a conclusion that the

300

1 assessment department did not provide taxpayers
2 sufficient time to request an interior inspection and
3 consider the information provided by the inspection
4 when determining whether to request a Board of
5 Equalization appeal. Do you agree with that?

6 A. No.

7 MR. HANER: And I'll object, Your Honor.
8 Goes into a legal conclusion. Offered by a
9 report that is filled with legal conclusions,
10 hearsay on hearsay. Cannot be used as
11 cross-examination of Ms. McCann-Beatty. And it
12 further is asking her to comment on a matter that
13 is an ongoing audit, subject to confidentiality
14 under state law. So that would be my objection.

15 THE COURT: I can make that determination.
16 I'll make that determination. So you need to
17 move on.

18 BY MR. MORGAN:

19 Q. Ms. McCann-Beatty, you knew long before
20 these two letters were sent out, at least more than a
21 year, that the interior inspections would be required
22 by law, if requested?

23 A. Yes.

24 Q. And, again, long before these letters were
25 sent out, were you, you were -- were you aware from a

301

1 sales ratio standpoint that property values, many,
2 probably 63 to 69 percent would exceed 15 percent?

3 A. Not at that point, no.

4 Q. Not what which point?

5 A. Before these letters went out.

6 Q. You didn't know before these letters went
7 out that the property values, substantially, none of
8 them would be more than 15 percent?

9 A. We had not reviewed the values yet. So I
10 didn't have an idea of how many would exceed that
11 15 percent or which ones would exceed that 15 percent
12 until we got the values.

13 Q. I would like to play a clip to refresh your
14 recollection in this regard. This is a -- well, let's
15 play it. 47.2.

16 (Video played.)

17 Okay. By the way, who was that second voice
18 there?

19 A. I don't know.

20 Q. At the end?

21 A. I don't know.

22 Q. Was that Maureen Monaghan?

23 A. I don't know.

24 Q. You don't know Maureen Monaghan?

25 A. I know Maureen Monaghan. But I'm not sure

302

1 if that was her voice. You'd have to play it again
2 for me.

3 Q. Okay.

4 THE COURT: And I wanted to ask you, you
5 said that you just played Exhibit 47.2?

6 MR. MORGAN: Yes.

7 THE COURT: Okay. Because I have that down
8 on this as just media reports. It's 47.1 through
9 47.26.

10 MR. MORGAN: Yes. This should be 47.2.

11 THE COURT: Okay.

12 BY MR. MORGAN:

13 Q. And I'll represent to you that this was a
14 meeting, March 31, 2022. Does that refresh your
15 recollection?

16 A. I mean, if you say it happened March 31st,
17 then I'm not -- I don't know what date it occurred.

18 Q. Regardless, well, regardless, before you had
19 the data you already knew by sales ratios that -- I
20 can't remember your exact word -- but lots of
21 properties were going to be over 15 percent.

22 A. So keep in mind that sales ratios are also
23 based on our old data, not our new data. So we really
24 weren't sure where we were going to be.

25 Q. Okay. But by your own --

303

1 A. -- based on the data that we had, we
2 estimated there would be about 63 percent.

3 Q. 63 or so. Actually says 63 to 69 percent
4 would be over 15 percent; is that right?

5 A. Yes.

6 Q. Okay. Actually turned out to be closer to
7 70 percent or more; right?

8 A. I actually don't know what the final number
9 was.

10 Q. And you heard there at the end, that it
11 would be difficult or impossible to accomplish those
12 interior inspections, at a minimum, if the data was
13 received too late?

14 A. It could have been, yes.

15 Q. And so it's sort of interesting that your
16 notices are -- that were given in May -- April and
17 May, June, sort of opaques about those internal
18 inspections or internal inspections, given the late
19 date at which you got the data; right?

20 A. I don't know what you mean by "opaque."

21 Q. In terms of expressing what people's rights
22 are to have an interior inspection during a physical
23 inspection?

24 A. I don't agree with your assessment.

25 Q. Okay. Is it fair to say that you -- did you

304

1 know well in advance, Ms. McCann-Beatty, that the
2 property values would go up dramatically in Jackson
3 County?
4 A. We anticipated that.
5 Q. Okay.
6 A. Yes.
7 Q. And as of March 31, 2022, did you anticipate
8 some properties would go up even more than
9 200 percent?
10 A. Yes.
11 Q. And did you anticipate that there would be
12 ten of thousands of appeals?
13 A. Yes.
14 Q. 30,000 to 40,000 appeals?
15 A. Yes.
16 Q. And did you also anticipate that that
17 \BOE\Board of Equalization would roll back many of
18 those assessment amounts?
19 A. No.
20 Q. You didn't anticipate that they would do
21 that?
22 A. No.
23 Q. Let's play 47.3.
24 (Audio played.)
25 Does that refresh your recollection?

305

1 A. So I don't know how many the board actually
2 rolled back. A lot of those were vacant land. They
3 weren't necessarily improvements. And we had to
4 manage it. We knew that those property values, this
5 year, were going to see significant increases.
6 Q. In 2019, you indicated there were a ton of
7 values that were rolled back by the Board of
8 Equalization?
9 A. There were a lot -- there were some values.
10 I can't say that there was a ton. But there was some.
11 Q. You just said there was a ton.
12 A. I might have said a ton. And we all make
13 statements that exaggerate the situation. I don't
14 know what the numbers were to say that.
15 Q. And in 2019, you had something like
16 20-some-thousand appeals?
17 A. Yes.
18 Q. Okay. And in 2023, you had almost double or
19 triple that amount?
20 A. Yes.
21 Q. Is that right?
22 A. Yes.
23 Q. So what was the reason for trying to get to
24 people, property owners, before they got to the Board
25 of Equalization?

306

1 A. We always want to resolve as many of them as
2 we can before they get to the board.
3 Q. Is that because the board is going to roll
4 them back?
5 A. No. It actually is because of how slow the
6 board moves through them.
7 Q. And you indicated that this could be a
8 public relations issue?
9 A. Yes.
10 Q. Did it turn out to be a public relations
11 issue?
12 A. It turned out to be a public relations issue
13 because of the significant interference that we had
14 with this process and the misinformation that was put
15 out there by individuals, the meetings that didn't
16 tell people what was really going on or how the
17 process worked that we were never invited in.
18 Q. You mean the misinformation about how you
19 made significant errors in the process?
20 MR. HANER: Your Honor, I have to object.
21 He needs to let the client -- or the witness
22 finish her answer.
23 THE COURT: She will be allowed to answer.
24 Go ahead.
25 A. We had individuals including, members of our

307

1 legislature, that were holding meetings and not giving
2 people true information. And then they were told that
3 I didn't show up for the meeting, for a meeting I was
4 never invited in. We had individuals that would show
5 up to the meetings that I did have and try to take
6 over my meetings. It -- we had people put up
7 billboards.
8 This is unprecedented. We have never had
9 public interference in an assessment process like we
10 had in 2023 which encouraged more and more people to
11 file appeals. The appeals that we have remaining now,
12 these are people that won't even show up to their
13 appeals. Many people filed because they knew --
14 MR. MORGAN: -- Your Honor, I mean, we're
15 way off field of what my question was. This
16 is -- I didn't call for a narrative. She's
17 carrying on. I'd like continue my examination on
18 topics that we're covering in this.
19 THE COURT: Yes, sir?
20 MR. HANER: Your Honor, in all fairness,
21 Mr. Morgan opened this door. He played a video.
22 He said, What were the PR concerns? She's
23 allowed to fully answer in a full and complete
24 way of what their public relations concerns were.
25 THE COURT: She may answer.

308

1 A. The reality was, this was a year unlike any
2 other year. No other county has every faced this kind
3 of interference, both from individuals from the public
4 as well as elected officials in this process. And it
5 made it incredibly contentious. We had to have
6 security at our meetings. We had already planned a
7 public relations -- that was the one thing we didn't
8 do well in 2019. So in 2023, we made effort -- we
9 even hired a PR team to help us get accurate
10 information out to the public.

11 BY MR. MORGAN:

12 Q. You had a lot of meetings with the public
13 yourself; right?

14 A. I did.

15 Q. Okay. And, as you said, there was agreement
16 among, you know, different elected officials and so
17 forth? Is it fair to say that your boss is Frank
18 White?

19 A. Yes.

20 Q. Okay. I'm going direct you an exhibit,
21 Exhibit 43.

22 THE COURT: I have 43 as the oath. Is that
23 what you're looking for?

24 MR. MORGAN: No. Must have wrote it down
25 wrong. Hold on a second. Exhibit 44. I am

309

1 going to hand you my copy.

2 MR. HANER: And, Your Honor, I don't know if
3 there's been a proper foundation laid for this
4 document. We haven't shown that the witness
5 knows about it, was involved about it.

6 MR. MORGAN: I'm about to ask those
7 questions.

8 THE COURT: You may do so.

9 BY MR. MORGAN:

10 Q. Okay. Do recognize that letter,
11 Ms. McCann-Beatty?

12 A. Yes.

13 Q. I'm sorry?

14 A. Yes.

15 Q. Did you receive that letter?

16 A. Yes.

17 Q. Okay. Were you familiar with that letter
18 before it was sent out?

19 A. No.

20 Q. Did Mr. White talk to you about that letter?

21 A. No.

22 Q. Does that appear to be an accurate copy of
23 that letter?

24 A. I don't know.

25 Q. Okay. And in that letter -- I'm going to

310

1 ask you a few questions about it -- it indicates in
2 there --

3 MR. HANER: -- Your Honor, I object. She
4 just said she doesn't know if that's a fair and
5 accurate copy of the letter. She didn't draft
6 the letter. She wasn't involved in drafting of
7 the letter.

8 MR. MORGAN: She saw it. She received it,
9 Your Honor.

10 THE COURT: And she said she doesn't know if
11 it's fair and accurate depiction. So you can ask
12 questions about it. But it's not in evidence.

13 MR. MORGAN: Yeah. I'm going to ask
14 questions about it. Yes.

15 BY MR. MORGAN:

16 Q. In this letter, is -- Mr. White says that
17 Jackson County has had years, if not decades of
18 inconsistent and unfair property assessments. Would
19 you agree with his assessment in that regard?

20 A. Yes.

21 Q. Okay. And he goes on to say: It tended to
22 have more to do with who you know than how much your
23 property is worth. Is that -- would you agree with
24 that statement also?

25 A. That was his opinion.

311

1 Q. Okay. So you don't agree with that
2 statement?

3 A. I don't know that to be true or false.

4 Q. Okay. And he also made the statement: It's
5 driven by heightened demand and external investment.
6 Would you agree with that as well?

7 A. Yes.

8 Q. And that that, you know, external investment
9 is sort of investment companies buying up properties.
10 Is that your understanding?

11 A. I don't know what his interpretation of that
12 is.

13 Q. Let's get your interpretation.

14 A. I think the value increase is a result of
15 fewer properties being for sale and the high demand,
16 which ...

17 Q. That's the external --

18 A. -- basic economics says when there's reduced
19 supply that value -- that price is going to go up.

20 Q. That's the -- is that the external
21 investment that --

22 A. -- I can't tell you what he was thinking
23 when he used that term.

24 Q. I was asking what you would mean by external
25 investment?

312

1 A. I would not have been so --
 2 MR. HANER: -- Your Honor, I would object.
 3 THE COURT: Hold on a second. Yes, sir?
 4 MR. HANER: I would object. She didn't
 5 write "external investment." So it's not her
 6 words. I don't think she should be questioned on
 7 words that weren't hers, trying to impeach.
 8 MR. MORGAN: She indicated that she has a
 9 different understanding of what that means. I'm
 10 asking her what that means, what she understands
 11 external investment to be.
 12 THE COURT: What does it matter what her --
 13 what she believes a word means in a letter she
 14 did not write or receive?
 15 MR. MORGAN: I'm asking -- you know, that's
 16 the -- I was asking her the pressure on the
 17 valuations of property had to do with external
 18 investment. I'm just asking her what she --
 19 THE COURT: -- I think you can ask her about
 20 that --
 21 MR. MORGAN: -- I am asking her --
 22 THE COURT: -- but not about where it is in
 23 the letter itself that's not in evidence.
 24 MR. MORGAN: That's all I'm asking her
 25 about.

313

1 BY MR. MORGAN:
 2 Q. What is your understanding of sort of the
 3 external investment impact on assessed values and
 4 where that's coming from?
 5 A. I don't know that I would have used that
 6 term. Again, I don't know in that letter what he was
 7 necessarily referring to. As I described before, we
 8 saw an unprecedented increase in property values in
 9 general, created by bidding wars for properties
 10 because there were more buyers than there were
 11 available properties.
 12 Q. Did you -- Mr. White's home, were you aware
 13 that his assessed value, for his home in the 2023
 14 assessment went up seven percent?
 15 A. Yes.
 16 Q. Okay. And while his neighbors went up 20,
 17 30, 40 percent?
 18 MR. HANER: Your Honor, I'd object. That
 19 misstates their own evidence that showed Frank
 20 White's neighbor's value went -- increased less
 21 than his actually.
 22 MR. MORGAN: He can examine her about this.
 23 This is my time to ask her questions --
 24 MR. HANER: -- and you've got the --
 25 MR. MORGAN: -- what she understands --

314

1 THE COURT: Right. But we need to make sure
 2 that it's accurate information. If you want to
 3 pull up that slide to compare it to, to make sure
 4 you have the accurate information.
 5 BY MR. MORGAN:
 6 Q. Were you aware of the surrounding properties
 7 of Frank White and how much they went up?
 8 A. Not specifically, no.
 9 Q. Okay. Were you aware that Mayor Carson Ross
 10 in Blue Springs, his property value actually went
 11 down?
 12 A. I don't know where Mayor Ross lives. I
 13 didn't look at his house. So, no, I was not aware of
 14 that.
 15 Q. You mean, you didn't see all the media
 16 reports about that?
 17 A. No.
 18 Q. Okay. And Mr. Ross' -- do you know
 19 Mr. Ross' relationship to Frank White?
 20 A. I do not.
 21 Q. Did you know that they were in-laws?
 22 A. I did not.
 23 Q. And your property went up 15 percent?
 24 A. My property went up 40 percent.
 25 Q. Your -- the valuation of your property went

315

1 up 40 percent?
 2 A. Yes.
 3 Q. And was this after the State Tax Commission
 4 increased the value of your property?
 5 A. Yes. The State Tax Commission always values
 6 the assessor's property.
 7 Q. Initially it did not go up 40 percent;
 8 right?
 9 A. The State Tax Commission always values the
 10 assessor's property. I'm not allowed to value my own
 11 property at all.
 12 Q. Initially your property did not go up 40
 13 percent; is that right?
 14 A. There is no "initially." The value is not
 15 put on my property until the State Tax Commission
 16 tells me what to put on my property.
 17 Q. When the assessors -- Tyler Technologies and
 18 the assessment department -- did the assessment, they
 19 didn't increase it by 40 percent; is that right?
 20 MR. HANER: Objection. Asked and answered.
 21 THE COURT: Sustained.
 22 BY MR. MORGAN:
 23 Q. Is it fair to say that almost everyone
 24 disagrees with your assessments in 2023?
 25 A. No.

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1 MR. HANER: Objection, Your Honor. Vague.

2 "Everyone?"

3 BY MR. MORGAN:

4 Q. Let's talk about it. The auditor's office
5 concluded --

6 THE COURT: I've sustained that objection.

7 You can go over and ask someone --

8 MR. MORGAN: -- she already answered the
9 question, Your Honor.

10 THE COURT: Please wait and see if your
11 lawyer has an objection.

12 BY MR. MORGAN:

13 Q. The auditor's office concluded that you
14 violated the law?

15 MR. HANER: Objection, Your Honor. The
16 auditor's office has issued a preliminary report.
17 There's not a final conclusory report. So same
18 objection.

19 BY MR. MORGAN:

20 Q. The auditor's office concluded you violated
21 the law?

22 MR. HANER: Same objection, Your Honor. The
23 auditor's office concluding something -- there's
24 a preliminary letter, I think actually called it.
25 Not a report. A letter. And it's littered with

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1 legal conclusions and hearsay and it's not a
2 final report.

3 THE COURT: Overruled. If she can answer,
4 she can answer. I'm giving her permission to
5 answer and I will give it the proper weight that
6 it deserves.

7 MR. HANER: Thank you.

8 BY MR. MORGAN:

9 Q. The auditor's office concluded that you
10 violated the state law?

11 A. The auditor's office has not concluded
12 anything. That was a preliminary report before they
13 finished their investigation. They're still in the
14 process of doing their investigation. And I don't
15 agree with the conclusion that was in that letter.

16 Q. Okay. So in the preliminary report on that
17 point you just said, the auditor made the conclusion
18 that you violated state law? In the preliminary
19 report. I'm not saying the final report. I'm saying
20 the preliminary report.

21 MR. HANER: Objection. Asked and answered.

22 THE COURT: Overruled.

23 A. Yes.

24 BY MR. MORGAN:

25 Q. Okay. And you -- have you indicated that

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1 the auditor's report, nor the Supreme Court decision,
2 is going to change your process?

3 A. We made -- we're going to make every effort
4 to follow all of the laws and statutes that are out
5 there. The auditor's report, I believe,
6 misinterpreted the whole physical inspection process.
7 They suggested that we were to do two separate
8 physical inspections, in addition to the interior
9 inspection which is physically impossible in any
10 county.

11 Q. Okay. So you disagree with their legal
12 conclusion?

13 A. I do.

14 Q. Okay. But their conclusion was that you had
15 violated state law in that preliminary report; is that
16 right?

17 A. Yes.

18 Q. And you indicated that you were not going to
19 follow their report?

20 A. I will continue to try to follow all of the
21 statutes. I don't know what their report's going to
22 say at the end of the day or whether the final report
23 is going to have those same conclusions in them when
24 it's done. So we have to see what those final
25 conclusions are.

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1 Q. Okay.

2 A. They're suggestions. They are not --

3 Q. -- I'm speaking about the preliminary
4 report. You're not going to follow that preliminary
5 report?

6 A. I'm not going to follow any report until
7 they give me the final report and the final
8 conclusions.

9 Q. And you will follow the final report when it
10 is issued?

11 A. Depends on what's in it.

12 Q. Okay. And the Attorney General's Office and
13 the State Tax Commission have also concluded that you
14 violated state law?

15 A. I don't know that they have. The State Tax
16 Commission has said nothing to me. At this point,
17 they haven't written. They have given me no written
18 notice of anything that they felt we did wrong in this
19 process. I didn't know anything until they filed the
20 lawsuit.

21 Q. Did you read the lawsuit?

22 A. I have read the lawsuit.

23 Q. In the lawsuit, doesn't it indicate that the
24 Attorney General's Office and the State Tax Commission
25 allege that you violated the law?

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1 A. And I would contend that if the State Tax
2 Commission felt that I violated the law, then they
3 would have come and said stop doing this or sent me --
4 MR. MORGAN: -- Your Honor, this is not --
5 A. -- a letter.
6 MR. MORGAN: -- responsive to my question.
7 THE COURT: Well, I am going to let her
8 continue to answer. Go ahead.
9 A. So you say do I know -- did the -- that the
10 State Tax Commission said I violated the law. And
11 what I'm telling you is until I saw that lawsuit, I'd
12 never heard from the State Tax Commission about any
13 violation or concerns. Their liaison came to our
14 office once a month. And all the reports that she
15 reported back to the State Tax Commission were all
16 positive. So to say that I violated --
17 Q. -- my question is, you read this -- you read
18 the petition; right?
19 A. Yes.
20 Q. And, in the petition, you understand that
21 the Attorney General's Office and State Tax Commission
22 are alleging that you violated the law?
23 A. They've made accusations.
24 Q. Okay. And have you read all of the Jackson
25 County Legislatures resolutions related to the 2023

1 assessment?
2 A. Yes.
3 Q. Okay. And isn't it true that the Jackson
4 County Legislature has also concluded that you
5 violated the law?
6 A. I believe that the Jackson County
7 Legislature would do anything to stop this process.
8 Q. And the legislature has said we have to
9 throw this out. This is one of the worse datasets I
10 have seen in a long time. Do you remember that?
11 A. Not one of them is qualified to even make
12 that conclusion.
13 Q. Do you remember that being said to you?
14 A. Yes.
15 Q. Okay. And Blue Springs, Independence, and
16 Lee's Summit have all filed lawsuits against Jackson
17 County and the Jackson County assessment of 2023?
18 A. Yes.
19 Q. Okay. And they have all indicated, in those
20 assessments, in those lawsuits, that their claim is
21 that the Jackson County Assessor's Officer in the 2023
22 assessment violated the law?
23 A. Yes.
24 Q. Okay. And the \BOE\Board of Equalization
25 also concluded that the county assessment department

1 are not fully attempting to circumvent the Jackson
2 County code, but are also seemingly disregarding the
3 Missouri state code, specifically RSMo 138. Do you
4 remember seeing that?
5 MR. HANER: And, Your Honor, objection.
6 Leading.
7 THE COURT: Sustained. That was a very
8 compound question. If you could break that down
9 a little bit.
10 BY MR. MORGAN:
11 Q. Do you remember receiving a letter from the
12 Board of Equalization?
13 A. Yes.
14 Q. Okay. And in that letter from the
15 \BOE\Board of Equalization, did they conclude that the
16 county assessment department are not only attempting
17 to circumvent the Jackson County code, they're also,
18 seemingly, attempting -- disregarding the Missouri
19 state code, specifically RSMo 138?
20 MR. HANER: Your Honor, I guess I'd object.
21 It goes into -- my understanding this letter is
22 in evidence. I'm not sure the letter says that.
23 THE COURT: Which exhibit is it?
24 MR. MORGAN: I don't know what exhibit that
25 is.

1 THE COURT: Is it 55? Is it the February 5,
2 2024 letter?
3 MR. MORGAN: Yes.
4 THE COURT: I don't have that it it's
5 actually received. You gave me a new one. So I
6 need to make sure.
7 MR. MORGAN: It is 55, Your Honor.
8 THE COURT: I don't have that it's been
9 received in evidence.
10 MR. WOODS: It's actually Exhibit 9 that we
11 provided. But it was mislabeled as Exhibit 55.
12 THE COURT: Okay.
13 MR. MORGAN: My fault.
14 THE COURT: Okay. I have that both 9 and 55
15 are not received or admitted into evidence.
16 MR. MORGAN: Okay.
17 BY MR. MORGAN:
18 Q. Let me direct you to exhibit -- is it 55 or
19 9?
20 MR. WOODS: 9.
21 BY MR. MORGAN:
22 Q. Ms. McCann-Beatty, do you see Exhibit 9?
23 A. Yes.
24 Q. Did you receive Exhibit 9?
25 A. Yes.

1 Q. Have you read Exhibit 9?
2 A. Yes.
3 Q. Did you speak with anybody at the \BOE\Board
4 of Equalization about Exhibit 9?
5 A. No.
6 Q. I'm sorry?
7 A. No.
8 Q. And in Exhibit 9 it indicates, as I just
9 read -- I don't need to repeat it. But: The County
10 and Assessment Department are not only attempting to
11 circumvent the Jackson County Code but are also
12 seemingly disregarding Missouri State Code
13 specifically RSMo 138. I'll direct you to the last
14 page, which is the conclusion.
15 MR. HANER: Your Honor, I guess I'd object.
16 This line of questioning lacks foundation. It
17 was a letter that was sent to her. The hearsay
18 contained within the letter and there's not been
19 proper foundation laid for those assertions
20 coming from the letter.
21 BY MR. MORGAN:
22 Q. Do you see that in the letter?
23 THE COURT: Hold on.
24 MR. MORGAN: Okay.
25 THE COURT: Your response to his objection?

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1 MR. MORGAN: My response is I haven't asked
2 for it to be admitted. I am asking her to read
3 it and respond to that allegation. That's what
4 I'm asking her to do on this examination.
5 THE COURT: Just know that from now on,
6 don't read from it if it's not into evidence. We
7 shouldn't be reading from it. Can you answer the
8 question, ma'am?
9 A. I don't know exactly what they were
10 referring to when they said that.
11 BY MR. MORGAN:
12 Q. Do you agree with that?
13 A. No.
14 Q. And where there other things in this letter
15 that you disagreed with?
16 A. Yes.
17 Q. Okay. Did you raise those issues with the
18 Board of Equalization?
19 A. I did not.
20 Q. Okay. Did the Kansas City Mayor Lucas also
21 indicate that this was really a moment of crisis?
22 MR. HANER: Same objection, Your Honor.
23 Hearsay.
24 MR. MORGAN: Your Honor, this is -- I hate
25 to say it. But this is cross-examination of an

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1 adverse witness.
2 THE COURT: No. This is direct examination.
3 MR. MORGAN: But I -- she is not -- she is
4 not my party. And we have called her in our
5 case. We're entitled to cross-examine the
6 witness.
7 THE COURT: I don't think she's being
8 hostile. I believe she's answering your
9 questions and she's being --
10 MR. MORGAN: -- and I'm trying to ask the
11 questions in an open way. You know, do you
12 remember -- I'll ask it again. Do you
13 remember --
14 THE COURT: -- hold on. Hold on. I
15 believe -- your objection?
16 MR. HANER: Yeah. It's going to what we got
17 into but it's also hearsay and it's not in
18 evidence.
19 THE COURT: All right. What does it matter
20 what Mayor Lucas said about it?
21 MR. MORGAN: It does, Your Honor.
22 THE COURT: Do you think it's going to be
23 influential to me what Mayor Lucas or anyone
24 says? I need to have the evidence of what
25 happened. Not what people say about it. Whether

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1 it's good or bad. I need to actually have the
2 evidence. So I don't think what Mayor Lucas had
3 to say about it has anything -- or what anybody
4 has to do with it unless it's their business to
5 do that. Does that make sense?
6 MR. MORGAN: Yes. But it is their business.
7 And he is receiving this information from
8 constituents, from property owners, and
9 commenting on that and his concern about it. It
10 is relevant to whether or not these things were
11 done. Because this is information that -- all of
12 these are pieces of information that they're
13 receiving from constituents, from property
14 owners. And so it really is.
15 THE COURT: And I'm telling you, we're
16 stopping in five minutes because we're going to
17 have to pick another date for this. So I am
18 going to let you go ahead and talk about whatever
19 Mayor Lucas might have said about this and how
20 she might have reacted.
21 I understand that it is hearsay. And I'm
22 just going to let it go and I will give it the
23 proper weight that it deserves. Nothing against
24 Mayor Lucas. I'm just saying that because he
25 happens to be the one we're talking about right

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1 now. But it is hearsay.
2 BY MR. MORGAN:
3 Q. Ms. McCann-Beatty, do you recall him saying
4 that this was a crisis?
5 A. I don't know. I don't remember whether
6 "crisis" was the exact word that he used. But he made
7 some comment on -- to the media.
8 Q. All right. And you did you agree with that
9 comment to the media?
10 A. No.
11 Q. Okay. And did he also indicate, as you
12 recall, that he anticipated there might be mass
13 defaults and a problem with thousands of houses going
14 into the Land Bank?
15 A. I don't remember whether he said that or
16 not.
17 Q. And you were a party to a lawsuit by Blue
18 Springs and Independence; correct?
19 A. Yes.
20 Q. Okay. And in that, the judge in that case
21 concluded that you had violated the law. Is that your
22 understanding?
23 MR. HANER: Your Honor, object again. Going
24 into legal conclusions in a completely separate
25 matter, what her understanding of these legal

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1 that another circuit court judge concluded that you
2 had violated the law. Do you understand that?
3 A. Yes.
4 Q. That hasn't changed your process?
5 A. The process has already been done.
6 Q. I mean, it hasn't changed -- you haven't
7 made any changes to the process since that conclusion?
8 A. We haven't redone the process since that
9 conclusion.
10 Q. Is it fair to say that you -- at least your
11 understanding is the media, essentially, pointed out
12 all the errors that Jackson County Assessor's Office
13 has made?
14 MR. HANER: Your Honor, objection again,
15 hearsay. Her understanding of what media did or
16 did not do.
17 MR. MORGAN: It's about her notices and what
18 she understands.
19 THE COURT: Does notice really matter?
20 MR. MORGAN: I think it does matter, Your
21 Honor.
22 THE COURT: What do I need to find to be
23 able to give you any of the remedies of what
24 notice she has from what the media told her?
25 MR. MORGAN: That they violated the law and

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1 conclusions are, are not relevant.
2 THE COURT: Are you -- what are you trying
3 to get from her? What she did based on this
4 information or just what the result was?
5 MR. MORGAN: I'm getting what she -- what
6 her notice was, her understanding of, you know,
7 the process and what all of the people
8 surrounding this, you know, testified to, said,
9 concluded. You know, in a sense, she is the only
10 one that concluded that this was done properly.
11 And I'm trying to establish that all of
12 these other parties, all these other entities who
13 received information from property owners, who
14 get -- who observe those things, all concluded
15 completely contrary to what her conclusion has
16 been.
17 MR. HANER: Just one brief response, Your
18 Honor. So we're getting into two levels of
19 hearsay now. The hearsay from Mayor Lucas and,
20 as you said, the hearsay from his constituents.
21 So it's two levels of hearsay. But I won't
22 object further on it. I understand your ruling.
23 THE COURT: You may proceed.
24 BY MR. MORGAN:
25 Q. The pending question was: You understand

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1 they knew it. Not -- I mean, we have got claims
2 not only violation of the law but also
3 negligence. They had a duty. They breached that
4 duty.
5 THE COURT: You're not talking about
6 negligence today.
7 MR. MORGAN: Oh, yes, we are.
8 THE COURT: Wait. Wait. I thought that was
9 a jury question that we were going to deal with
10 in April.
11 MR. MORGAN: The negligence?
12 THE COURT: Yes.
13 MR. MORGAN: We have a negligence claim
14 against Jackson County.
15 THE COURT: Yes. And anything that that --
16 if it's a negligence they have right to a jury
17 trial. And that was -- we agreed that that was
18 going to be at the jury trial.
19 MR. MORGAN: Okay. That's fair. That's
20 fair, Your Honor.
21 THE COURT: Let's go ahead. We're going to
22 shut it down and pick another date. I'm sorry,
23 Ms. McCann-Beatty, you're going to have to
24 testify again to finish up this and for
25 cross-examination. I'm going to ask that you

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1 don't -- you can step down off the bench. But
2 don't leave because when we're going to be
3 talking about dates, I want to make sure you're
4 going to be available. So if you have a vacation
5 coming up, I want to make sure we know that about
6 that.

7 THE WITNESS: Okay.

8 THE COURT: So I was able to talk with staff
9 here in Jackson County to try to come up with
10 dates. I have the afternoon of July 18th at
11 1:30.

12 THE COURT REPORTER: I'm not here.

13 THE COURT: I'm sorry. You're not here.
14 You said you were gone. I'm sorry. So I have
15 the afternoon of the 25th at 1:30. And all day,
16 Friday, July 26th, at 9:00 a.m.

17 MR. MORGAN: What was the second date?

18 THE COURT: It's the 25th and 26th. But I
19 cannot do the morning of the 25th. We'd have to
20 start at 1:30. I have a 9:00 and 11:00 docket.

21 MR. MORGAN: And, Your Honor, I am on
22 vacation.

23 THE COURT: You're on vacation.

24 MR. MORGAN: The 25th and 26th. Is it --
25 can we -- is there the possibility of a date

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1 sometime this week? Or next week?

2 THE COURT: I don't have a court reporter.

3 I can tell you that I'm available on Friday. But
4 we do not have a court reporter.

5 MR. MORGAN: We can pay for a court
6 reporter, Your Honor. We'll pay for a court
7 reporter.

8 MR. TAYLOR: We've got another issue, Your
9 Honor. One of our witnesses is out for the 12th
10 and 19th.

11 THE COURT: Okay.

12 MR. TAYLOR: The 25th and 26th.

13 MR. HANER: We can make the 26th work.

14 THE COURT: Mr. Morgan is not available.

15 MR. MORGAN: I'm not available on the 25th
16 and 26th.

17 THE COURT: He said he's on vacation.

18 MR. MORGAN: Let's again speak to the
19 urgency that we have here. So we'll have --

20 MR. HANER: -- there's no urgency. There is
21 no urgency. This is related --

22 THE COURT: -- let's just look at dates.

23 MR. MORGAN: So we will pay for a court
24 reporter, Your Honor to come in on Friday and
25 complete this.

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1 THE COURT: Your position?

2 MR. HANER: Your Honor, I'd object to a
3 court reporter being paid by the state --

4 MR. MORGAN: -- happy to split it up --

5 MR. HANER: -- and the county doesn't want
6 to expend additional resources on this case. We
7 have no problem setting it with Your Honor and
8 the Court's court reporter. We don't believe
9 urgency is an issue.

10 MR. TAYLOR: In addition, we have a witness
11 here today who was prepared to testify. He
12 leaves on the 12th.

13 MR. MORGAN: Well, the problem would be that
14 they have spent countless hours examining
15 witnesses, going over and over questions that
16 they could have done much more quickly, in my
17 estimation.

18 THE COURT: There was lots of things that
19 could have been done different. We're not going
20 to nitpick because I could do it on both sides.

21 MR. MORGAN: Of course. No. And I'm saying
22 this is urgent. I know they don't think it's
23 urgent. But this is, this is urgent from a
24 timing standpoint for the assessments that are
25 going on right now for 2024. That -- it's

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1 incredibly important. And we're perfectly happy
2 to pay for a court reporter on Friday. There's
3 no, there's no prejudice to them. There's no
4 valid objection to that.

5 THE COURT: I would prefer to have the same
6 court reporter. Because I guarantee you, no
7 matter what I decide here, it's going to go up on
8 appeal. As evidenced by I'm going to be writed
9 up for a decision that I haven't even signed yet.
10 So we know it's going happen. We're going to
11 have it all with one court reporter. That would
12 be better.

13 August 2nd? I might be able to do it August
14 1st.

15 MR. MORGAN: I don't get back until
16 August 4th, Your Honor.

17 THE COURT: August 9th. Does that work
18 for -- does anybody have an objection to
19 August 9th?

20 MR. TAYLOR: No, Your Honor. That works for
21 us.

22 THE COURT: I don't have any conflicts that
23 I can see. Mr. Morgan?

24 MR. MORGAN: That is fine. August 9th.

25 THE COURT: Show that the matter will be

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1 continued to August 9th at 8:30 a.m.

2 Clean-up matters. I know I have received
3 the order from Jackson County. I want to review
4 it. I will be updating it. But I have --
5 because I received the email from Jackson County
6 regarding the notice, I was able to briefly look
7 at it. But I'm going to put it in the order that
8 they have already complied. They have given it
9 to me and I'm doing an in camera inspection of
10 it.

11 MR TAYLOR: Your Honor, just one clean-up.
12 The exhibits that were sent to you, everybody
13 over time, I put them all on a thumb drive as
14 related to the motion for sanction exhibits. I
15 was just going to mark it as Defendant's
16 Exhibit 16 and offer it into evidence so it's
17 part of the record and there's no confusion about
18 that.

19 THE COURT: As evidence for the writ. Not
20 as substantial evidence for the case; right?

21 MR TAYLOR: Just for the motion for
22 sanctions, Exhibits 1 through 7 and four
23 depositions. I've got a thumb drive for them and
24 you. It's already been sent. Everybody has
25 copies of it.

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1 THE COURT: Yes, sir.

2 MR. MORGAN: I was going to say, before we
3 go, I mean, we can -- we will appear August 9th.
4 But I do want lodge our objection in terms of
5 timing. Our preference --

6 THE COURT: -- I know. But you didn't get
7 through your case today.

8 MR. MORGAN: What was that?

9 THE COURT: You didn't even get through your
10 case today; let alone give the defense time to
11 get through their stuff. Show that -- do you
12 have it marked? It's not marked.

13 MR TAYLOR: Yeah. I can mark it.

14 THE COURT: Get it marked and show that it
15 will be received for the motion for sanctions
16 that I was handed this, this morning. I believe
17 it's from the State. I don't know what it's for
18 because we didn't touch on it at all. I have a
19 proposal. It's 11B from Tyler Technologies.

20 MR. MORGAN: It's an addition to the
21 exhibits.

22 THE COURT: So it's here.

23 Ms. McCann-Beatty, are you going to be able to
24 come back on the 9th?

25 THE WITNESS: Yes, ma'am.

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1 THE COURT: Thank you, ma'am. You're free
2 to go, unless one of the parties needs you.

3 (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 6, 2024
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