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CAUSE NO. 07-1878-336

RANDY C. PHILLIPS,	)	IN THE DISTRICT COURT OF
PLAINTIFF,	)	
	)	
vs.	)	
	)	GRAYSON COUNTY, TEXAS
GRAYSON CENTRAL APPRAISAL	)	
DISTRICT AND GRAYSON COUNTY	)	
APPRAISAL REVIEW BOARD,	)	
DEFENDANTS	)	336TH JUDICIAL DISTRICT

and

NO. 07-1907-336

FRED WHITE, RFW PROPERTIES,	)	IN THE DISTRICT COURT OF
LTD., AND RFW INVESTMENTS, INC.,	)	
PETITIONERS,	)	
	)	
vs.	)	GRAYSON COUNTY, TEXAS
	)	
GRAYSON CENTRAL APPRAISAL	)	
DISTRICT AND GRAYSON COUNTY	)	
APPRAISAL REVIEW BOARD,	)	
RESPONDENTS	)	336TH JUDICIAL DISTRICT

ORAL VIDEOTAPED DEPOSITION OF  
PAM LAMMERS  
APRIL 17, 2008

ORAL VIDEOTAPED DEPOSITION OF PAM LAMMERS

produced as a witness at the instance of Plaintiff, and duly sworn, was taken in the above-styled and numbered cause on the 17th day of April, 2008 from 9:02 a.m. to 4:18 p.m., before David A. Maxwell, CSR in and for the State of Texas, reported by mechanical stenography, at Grayson County Appraisal District, 205 North Travis, Sherman, Texas 75090 pursuant to Rule 199 of the Texas Rules of Civil Procedure, and the provisions stated on the record or attached hereto.

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ALSO PRESENT:  
Mr. Michael Cook  
Ms. Teresa Parsons  
Ms. Bobbi White  
Mr. Randy Phillips  
Mr. Daniel J. Long

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1 VIDEOGRAPHER CLOSE: Putting on the record for  
2 Thursday, April 17th, 2008. The time is approximately 9:02  
3 a.m.

4 Will the court reporter please swear in the  
5 witness?

6 PAM LAMMERS,  
7 having been first duly sworn, testified as follows:

8 MR. SMITH: I think it's helpful for us to go  
9 around the room and identify who is present for the court  
10 reporter.

11 I'm Scott Smith. I'm representing the  
12 corporate Plaintiffs in Mr. White's case and Randy Phillips  
13 as well in this case.

14 MR. WHITE: I'm Fred White, representing  
15 myself in one case.

16 MR. COOK: I'm Michael Cook. I'm appearing  
17 for the Plaintiff, Mr. White.

18 MS. PARSONS: I'm Teresa Parsons. I'm the  
19 district representative.

20 MS. SANDRA GRIFFIN: I'm Sandra Griffin. I  
21 represent the appraisal district.

22 MR. LONG: I'm Dan Long. I'm the chairman of  
23 the EARP board.

24 MS. WHITE: Bobbi White.

25 MR. PHILLIPS: Randy Phillips.

1 MR. TABOR: I'm David Tabor. I'm representing  
2 the Grayson County Appraisal Review Board in the White case.

3 MR. JACKSON: I'm Chris Jackson. I'm here  
4 representing the Grayson Central Appraisal District and the  
5 RFW Fred White cases and the Randy Phillips case.

6 MR. SMITH: Thank you.

7 THE WITNESS: I'm Pam Lammers. I'm an  
8 appraisal district employee.

9 MR. SMITH: Are you ready?

10 THE WITNESS: Sure.

11 MR. SMITH: Okay.

12 EXAMINATION

13 BY MR. SMITH:

14 Q Can you state your full name for us, please?

15 A My name is Pam, or Pamela Arlene Lammers.

16 Q Okay. What's your date of birth, ma'am?

17 A 11/6/58.

18 Q Do you happen to know your Texas driver's license  
19 number?

20 A I do not.

21 Q Do you happen to have it with you?

22 A In the other room.

23 Q Okay. We'll catch it at the break if you don't  
24 mind. If you will grab that.

25 Where do you reside, ma'am?

1           A     I reside in Denison, Texas.

2           Q     Okay. How long have you lived there?

3           A     Nearly 10 years.

4           Q     Okay. Have you ever given a deposition before?

5           A     I have not.

6           Q     Okay. You and I have met previously on some ARB  
7 hearings. You recall that, right?

8           A     Yes.

9           Q     A deposition is a little bit different proceeding,  
10 ma'am. Let's just kind of go through some of the things.

11                     You understand that the oath that you just  
12 gave is exactly the same as if you were before the judge and  
13 the jury?

14          A     I do.

15          Q     Okay. And you're doing a good job so far, a much  
16 better job than I will probably do, and that is verbalizing  
17 your responses. We all want to nod our heard and shake our  
18 head but it's very difficult for this man to pick that up.  
19 So if you will give verbal responses that will help us out.  
20 Okay?

21          A     Okay.

22          Q     Also, if you don't understand one of my questions I  
23 really would appreciate you letting me know so that I can  
24 rephrase it and so that we have a nice clean question and  
25 answer format. Is that okay?



1 A That's okay.

2 Q Have you ever testified in court before?

3 A No.

4 Q Okay. You have, however, testified in several ARB  
5 hearings; is that correct?

6 A That's correct.

7 Q You stated that you've lived in Denison for the  
8 last 10 years. Is that -- did you live in Grayson County  
9 before then?

10 A No, I did not.

11 Q Where were you living before then?

12 A California.

13 Q Okay. Where specifically in California?

14 A Corona, California.

15 Q Are you married?

16 A Yes.

17 Q Okay. What's your husband's name?

18 A Bruce.

19 Q Lammers?

20 A Lammers.

21 Q Okay. What does he do for a living?

22 A He is a land surveyor.

23 Q Okay. Here in Grayson County?

24 A In Grayson County.

25 Q Who does he work for?

1 A Doug Underwood.

2 Q Okay.

3 A Or specifically Underwood Drafting and Surveying.

4 Q When were you two married?

5 A In 1984.

6 Q It's not a trick question. Most guys fail.

7 A I had to think about it.

8 Q Did you say '94?

9 A No, I did not. I said 1984.

10 Q '84. Okay. Do you have any adult children?

11 A Yes.

12 Q Over the age of 18?

13 A Yes.

14 Q Do they live in Grayson County?

15 A No.

16 Q All right. Do you have any other family members

17 that live in Grayson County?

18 A Yes.

19 Q Who might those people be?

20 A You need a list of all of them?

21 Q Just -- well, just names. In case they show up on

22 our jury panel we'd like to know who they are.

23 A Okay. I will have to think about it.

24 Q Would they all be named Lammers?

25 A No, they would not.

1 Q Okay. What other names would --

2 A Surnames?

3 Q Yes.

4 A Surnames would be Munson, Lammers, Webb, Ponce.

5 Q You might out to spell that one.

6 A Spell Ponce? P-O-N-C-E. And Gonzales. I believe  
7 that's all of them.

8 Q Okay. You mentioned Munson and that one kind of  
9 piqued my curiosity. Are you related to the attorneys who  
10 are Munsons here?

11 A No.

12 Q Okay.

13 I'd like to get a summary of your educational  
14 history from high school forward if you could, please.

15 A Just --

16 Q Did you graduate from high school?

17 A Yes, I graduated from high school.

18 Q What year and where?

19 A 1976, Hueneme High School, Oxnard, California.

20 Q Did you go to college thereafter?

21 A I went to Ventura Junior College in Ventura,  
22 California.

23 Q Did you receive a degree?

24 A I transferred. I didn't stay for the Associate's  
25 if you will.

1 Q So you attended some at Ventura Community College,  
2 did not receive a degree? Is that my understanding?

3 A You know, I have to back up. I'm sorry. I did  
4 receive an Associate's degree. I could have receive a second  
5 but I moved on.

6 Q Okay.

7 A So, yes, I did receive an Associate's from Ventura.

8 Q In what focus of study?

9 A Criminology.

10 Q And so you took some additional hours after you  
11 received the Associate's degree from Ventura?

12 A Yes.

13 Q And what was your focus going to be on that  
14 additional Associate's degree?

15 A It was business.

16 Q Other than what you took at Ventura have you had  
17 any other college training?

18 A Yes.

19 Q Could you tell me about that, please?

20 A I have attended junior colleges in Tucson, Arizona,  
21 and also here in Grayson.

22 Q Grayson County College?

23 A I believe so.

24 Q Did you get a degree from either of those  
25 institutions?

1 A No. Transferred from Pima in Tuscon.

2 Q From what?

3 A Huh?

4 Q Transferred from what? Pima?

5 A Yes. I took an, I took an Associate's course in  
6 Pima to get residency to attend the University of Arizona.

7 Q Okay. What's Pima?

8 A Pima is a junior college in Tuscon, Arizona.

9 Q P-E-M-A?

10 A P-I-M-A.

11 Q Okay. How many hours did you take there?

12 A I don't recall.

13 Q Okay. How many hours did you take at Grayson?

14 A Not many. I -- not many.

15 Q Has that been recently?

16 A Within the last couple years.

17 Q What were you taking the hours in Grayson for?

18 A Conversational Spanish.

19 Q Any other college that we haven't already talked  
20 about?

21 A University of Arizona.

22 Q Okay. Tell me about that. When did you attend?

23 A When?

24 Q Yes, ma'am.

25 A 1982 to prob -- to '83.

1 Q Okay. How many hours did you take?

2 A I do not know.

3 Q You did not receive a degree?

4 A I did receive a degree.

5 Q Okay. Sorry for the wrong assumption. What did  
6 you receive your degree in?

7 A Business management, personnel.

8 Q Any other college that we haven't talked about?

9 A I don't think so.

10 Q Okay. How about vocational training or trade  
11 schools? Any such of that?

12 A I've attended courses through my job here. It's  
13 required to take classes. I don't know if they're vocational  
14 or more professional like nature.

15 Q So a continuing education type courses?

16 A At this point they would be CEUs or continuing  
17 education but prior to that it was requirements to have a job  
18 here as an appraiser. So I had to take, attend those  
19 classes.

20 Q Okay. We'll get into that in a moment.

21 Other than what you've talked about, any other  
22 specialized training that you've received since high school?

23 A Not that I recall.

24 Q You are presently employed by the Grayson County  
25 Appraisal District. Am I correct there?

1 A Grayson Central Appraisal District, yes.

2 Q Thank you. What do you do here?

3 A I'm an appraiser, residential.

4 Q How long have you been a residential appraiser for  
5 -- if I say GCAD, do you know who I'm talking about?

6 A I do.

7 Q Okay. That would be the Grayson Central Appraisal  
8 District, and I'll just use that to kind of shorten it up.

9 A Okay.

10 Q How long have you been a residential appraiser for  
11 GCAD?

12 A Six and a half years.

13 Q Have you done any other jobs here at GCAD other  
14 than serving as a residential appraisal?

15 A I have not.

16 Q Did you start here as a residential appraisal?

17 A Field appraiser, yes.

18 Q Okay. What -- tell me what the difference is  
19 between a field appraiser and a residential appraiser?

20 A I think "field appraiser" is a more general term  
21 for what we do. Residential is the concentration or the, the  
22 area that I concentrate on.

23 Q Would it be fair to say if you're a field appraiser  
24 you're going out and inspecting properties, making notes and  
25 bringing that information back?

1 A That is one aspect of the job, yes.

2 Q Okay. So I take it by your answers that you  
3 started working at GCAD about six and a half years ago?

4 A Yes.

5 Q What were you doing before then?

6 A I was unemployed.

7 Q What was the last job you had before you starting  
8 working for GCAD?

9 A I worked for MEMC in Grayson County. I was the --  
10 I worked nights.

11 Q Was that the -- did you work on the wafers?

12 A I did.

13 Q Okay. Well, how long did you work, or what period  
14 of time did you work for MEMC?

15 A I believe it was about four to four and a half  
16 years. Probably -- you know, I, four years or so, because  
17 I've been here 10 in the county. So three and a half or four  
18 years.

19 Q Okay. So you came to the county to work for MEMC?

20 A I did not.

21 Q Okay. You came to the county and then began  
22 working at MEMC?

23 A I did.

24 Q Okay. You weren't employed very long I don't think  
25 because your, your numbers are pretty tight.



1 A Right. I was not.

2 Q Okay.

3 Before you started working for MEMC, what did  
4 you do?

5 A I was a parent, stay-at-home parent.

6 Q A mom?

7 A Great job.

8 Q Yeah. Is that the -- did you work outside the home  
9 at all after college and before you started working for MEMC?

10 A Yes.

11 Q What else did you do that we haven't talked about?

12 A As a newly married and have -- I did not have to  
13 work but I chose to work in retail or just temporarily just  
14 to get some spending money.

15 Q Anything else that we haven't talked about that  
16 you've done for employment?

17 A I was self-employed, child day -- or day care.

18 Q Okay. Is it fair to say that the first time you  
19 began doing any sort of appraisal work is when you started  
20 working at the GCAD?

21 A That's correct.

22 Q And that was a new field of employment for you,  
23 something different?

24 A Yes.

25 Q Have you reviewed any documents to prepare yourself

1 for your deposition today?

2 A Little bit, but you --

3 Q Tell me what you looked at.

4 A The outline of the topics that we were going to  
5 cover today.

6 Q Would that be in the notice that we sent saying we  
7 had certain topics that we wanted to --

8 A That's correct.

9 Q Anything else that you looked at to prepare  
10 yourself?

11 A No.

12 Q I do not mean to offend you by this but I have to  
13 ask. Have you ever been arrested for anything other than a  
14 minor, you know, traffic type situation?

15 A I have not.

16 Q Okay.

17 Looking at GCAD, you've been here for six and  
18 a half years, who is the highest ranking person at GCAD right  
19 now?

20 A In the hierarchy?

21 Q Yes, ma'am.

22 A That would be the chief appraiser.

23 Q Who is that?

24 A Teresa Parsons.

25 Q Okay. And is she your direct supervisor?

1 A No, she is not

2 Q Okay. Who is your direct supervisor?

3 A Annette Cofer.

4 Q And what is Annette Cofer's title?

5 A I think she is Director of Appraisal.

6 Q Okay. And just for the record, Cofer is C-O-F-E-R?

7 A That's correct.

8 Q So you report directly to her?

9 A I do.

10 Q Do you know who she reports to?

11 A The chief appraiser.

12 Q Ms. Parsons? How many individuals does Mr. Cofer

13 supervise? Do you know?

14 A Probably a dozen or more. I can add them up.

15 Q That's okay. If that's, you think that's a pretty

16 fair estimate?

17 A I think it's a pretty fair estimate.

18 Q Are that, are those people all appraisers of one

19 nature or another?

20 A They are not.

21 Q Okay. How many people call themselves appraisers

22 who work here at GCAD?

23 A I think nine.

24 Q And of those nine --

25 A I --

1 Q Okay. I'm sorry.

2 A We hired a new one, so that may be 10.

3 Q Okay. Of those nine or 10 individuals how many  
4 were involved in appraising the boat docks that have become  
5 the subject of this litigation?

6 A How many were involved?

7 Q Yes, ma'am.

8 A I think I need some kind of clarification. I --

9 Q Well, let me back up and break it down.

10 How many of the nine or 10 individuals you've  
11 identified as being appraisers have participated in the  
12 appraisal of boat docks in Grayson County since 2007?

13 A One.

14 Q Who is that?

15 A That would be myself.

16 Q Okay. And if I -- I said since 2007 -- has anybody  
17 else taken on that task this year, 2008?

18 A Somebody new?

19 Q Anybody other than yourself?

20 A Not that I'm aware of.

21 Q Did Ms. Cofer become involved in decisions  
22 regarding appraisals of boat docks?

23 A I believe so.

24 Q In what respect?

25 A The initiation of 2007's valuation, I would take

1 information to her and ask for approval or guidance.

2 Q Do you know if she then sought the approval or  
3 guidance of Ms. Parsons?

4 A I would think, yes.

5 Q But you don't know?

6 A I don't know.

7 Q Do you personally supervise anyone else?

8 A I do not.

9 Q Thankfully? You don't have to answer that.

10 If there's a complaint about an individual who  
11 is employed by GCAD, not a, not a protest, not an appraisal  
12 protest but a complaint about an individual who works here at  
13 GCAD, do you know how that's processed?

14 A Not specifically.

15 Q Have you ever had anybody complain about your  
16 performance to anybody who was supervising you?

17 A Probably, but I don't know specifically.

18 Q It's not been brought to your attention that anyone  
19 has done that?

20 A I -- not -- I'm not sure, in the manner of the  
21 question, I don't know how to answer that.

22 Q Okay. Your supervisor has never come to you and  
23 said, Somebody approached us and was critical of something  
24 you did or didn't do?

25 A No, I don't believe so.

1 Q Let's talk about what it takes to do your job.  
2 What training do you have in the appraisal process?

3 A The education requirement and the work experience  
4 requirement.

5 Q Tell me about what the educational requirement is.

6 A You have to attend courses through the State of  
7 Texas. It's called the Tex -- I'm going to get it wrong.  
8 It's, it's through the State and you have to be certified in  
9 order to do your job. They give you a five-year period in  
10 which to do that along with the job experience to get your  
11 education and then get your certification.

12 It's a number of courses, a number of hours.  
13 Test is involved. And at the end of that you get step  
14 increases each year, I think, and then you get like to a  
15 Level 3. And then when you go to your Level 4, just prior to  
16 certification you have a take I believe an eight-hour exam to  
17 pass, to get that certification.

18 Q Okay. So there are different classes of  
19 appraisers, right?

20 A There's different steps while you're reaching your  
21 registered professional appraiser certificate --  
22 certification.

23 Q Are you, in fact, a registered professional  
24 appraiser?

25 A I am.

1 Q When did you attain that status?

2 A February 2007.

3 Q Was that after you -- what, do you have a number  
4 that goes with that?

5 A I do but I don't know it.

6 Q Okay. Again, at the break, if you don't mind  
7 looking that up I'll --

8 A Okay.

9 Q -- ask you again after the break.

10 So being a registered professional appraiser,  
11 does that mean that you've gone through the different levels  
12 to attain that status?

13 A It does.

14 Q When did you attain your first certification at  
15 all?

16 A Well, after a six months probation period you get  
17 registered through the office or through the district with  
18 the State, and then you're eligible to take courses. So I  
19 think at some point there then you get your little ID card if  
20 you will. It doesn't have a picture on it but it's just a  
21 little State paper.

22 Q Uh-huh.

23 A I'm going to have to say probably '02, but since I  
24 started in the fall of '01.

25 Q So you started in the fall of '01. You didn't have

1 any certifications of any sort at that time, right?

2 A That's true.

3 Q What were you doing initially, before you got any  
4 certifications?

5 A On-the-job training.

6 Q Is that what you were doing?

7 A Primarily we -- yes.

8 Q Okay. So you, you couldn't do any appraisals,  
9 right? You weren't certified?

10 A It's not that you couldn't do appraisals, it's  
11 you're learning how the system works. When I came in we were  
12 at the start of the new tax year and at the end of a protest  
13 phase if you will. So there was a combination of things  
14 going but I was learning how to get around the office and how  
15 to get in and out of the computer.

16 Q So is it my understanding that before February of  
17 2007 you were not registered, registered? You were not a  
18 registered professional appraiser?

19 A I did not have that designation until February of  
20 '07. I was reaching it.

21 Q Were you registered with the Board of Tax  
22 Professional Examiners?

23 A Yes.

24 Q And when did you first become registered with that  
25 board?



1 A I believe it's after my six months probation.

2 Q Does that take us back to 2002?

3 A I believe so.

4 Q Do you know of any reason why, and I'm just  
5 probably drawing an objection, but we did a search and we  
6 couldn't find you registered. Do you know of any reason why  
7 that would be?

8 A Incorrect? I don't know. I, I can't answer that.

9 Q Did you register under a different name possibly?

10 A I -- no.

11 Q Always been Lammers?

12 A Well, no. I had a maiden name.

13 Q But since 200-, let's since this millennium you've  
14 always been Lammers, right?

15 A I have.

16 Q Okay. Do you have an area that you focus on with  
17 respect to what type of appraisals you do for the, for GCAD?

18 A As a residential appraisal I focus on two school  
19 districts, Pottsville ISD and S&S School District.

20 Q Do you have a ball park of how many residential  
21 appraisals you've done?

22 A No.

23 Q Could you break it down on a yearly basis?

24 A No.

25 Q More than a hundred a year?

1           A     Certainly.

2           Q     Okay.  How many commercial appraisals have you  
3 done?

4           A     I do not know.

5           Q     Is that something that you, you have done?

6           A     I have assisted in field work and data entry.

7           Q     So with respect to commercial appraisals you've not  
8 actually come up with the appraised value?

9           A     Prior to what time?

10          Q     Any time.

11          A     I am not a commercial appraiser yet.  As an  
12 appraiser in general we help each other and we do data entry.  
13 So my work is there.  I'm, I'm a little confused as to how to  
14 answer that question.  The final value is not necessarily  
15 mine.

16          Q     Well, and that's, isn't that what an appraiser does  
17 is, is that person certifies that this is what my opinion of  
18 market value is?

19          A     Appraisal districts mass appraise, and to do that  
20 we actually affect a whole lot of properties and not  
21 specifically do fee appraisals for one property.

22          Q     But the ultimate conclusion that an appraiser is  
23 charged with the responsibility of reaching is what is the  
24 opinion of market value of a particular property, whether  
25 it's by mass or individual appraisal.  Right?

1           A     True.

2           Q     And you have not done that with respect to any  
3 commercial properties? You have not reached the ultimate  
4 conclusion as a professional appraiser as to what a  
5 commercial property's value is?

6           A     I would agree that I have not.

7           Q     And you said you assisted in field work. That  
8 would entail visiting commercial properties?

9           A     Yes.

10          Q     And assembling information to be used by a  
11 commercial appraiser?

12          A     That's correct.

13          Q     You've actually visited some of the marinas on Lake  
14 Texoma, haven't you?

15          A     Yes.

16          Q     Recently. This year, haven't you?

17          A     Yes.

18          Q     What was your purpose in visiting those commercial  
19 marinas on Lake Texoma?

20          A     My business had to do with reinspection of the lot  
21 holders out there, the mobile homes. And while doing that,  
22 took pictures or notes of some of the commercial structures,  
23 primarily because of the flood of '07.

24          Q     Okay. Did you examine the boat docks that the  
25 commercial marinas maintained?

1 A I did not.

2 Q Which marinas did you visit this year?

3 A Which marina? This year. Flowing Wells. I  
4 believe Mill Creek. And I don't think I visited too many  
5 more.

6 Q Okay. And again, you have testified you did this  
7 in response to the flooding we had last year?

8 A Primarily, and for the residential, primarily.

9 Q Okay. Prior to 2008, had you undertaken to inspect  
10 any of the commercial marinas on Lake Texoma?

11 A No.

12 Q Okay. Specifically with respect to commercial  
13 appraisals, who in the GCAD organization does commercial  
14 appraisals?

15 A We have a new hire if you will, and his name is  
16 Melvin Waggoner. Two Gs.

17 Q Who was doing it -- is he the only one?

18 A There is a contract employee that is hired to help  
19 out with some of the commercial stuff that we have.

20 Q Then is it fair to say that the other of the nine  
21 or 10 people who are, who are called appraisers in the GCAD  
22 dealt with some residential?

23 A Residential or business personal property.

24 Q Okay. Now, who was doing the commercial appraisals  
25 before Mr. Waggoner was hired?

1           A     We were without one but the last one, John Faith  
2 for a short time.

3           Q     F-A-I-T-H?

4           A     That's correct.

5           Q     Okay.  When -- how long were you without -- when I  
6 say "you," GCAD, how long was GCAD without a commercial  
7 appraiser?

8           A     GCAD has had a rough go.  I don't have a time  
9 frame.

10          Q     Months?  Years?

11          A     Specifically, I don't know.

12          Q     Could it be a year?

13                     MR. JACKSON:  Objection, form.

14                     MR. TABOR:  Same objection.

15          A     I, I don't know.  I, I don't know how to answer  
16 that.  Chronologically, it's...

17          Q     (By Mr. Smith)  And who was doing it before Mr.  
18 Faith, if you know?

19          A     I believe that was Jerry Tonnubbee, T-O-N-N-U-B-B-  
20 E-E.

21          Q     Prior to 2007, how many boat dock appraisals had  
22 you ever done?

23          A     I do not know.

24          Q     Any?

25          A     Probably.  I, I don't know how to answer that.

1           Q     It wouldn't have been more than five or 10, though,  
2 would it?

3           A     It could have been.

4           Q     Would these have been on Lake Texoma, if you know?

5           A     I would think so.

6           Q     Now, of course, there are standards by which  
7 appraisers in general have to operate under.

8           A     Very.

9           Q     Can you tell me what the source of those standards  
10 are?

11          A     Can you repeat that?

12          Q     Yeah. What's the source of the standards that you  
13 as an appraiser are operating under?

14          A     The standards of which I operate?

15          Q     Yes, ma'am.

16          A     I guess it would follow the rules of mass  
17 appraisal.

18          Q     Okay. And where are those rules found?

19          A     I -- through the classes -- rules or guidelines of  
20 mass appraisal through the instruction that we receive  
21 through the classes that we take.

22          Q     Do you know which organization promulgates those  
23 rules and regulations?

24          A     Can you repeat it?

25          Q     Yeah. Do you know which organization promulgates

1 | those rules and regulations?

2 |       A     I, I, I don't. I, I'm not sure of the question.

3 |       Q     Okay. Well, I, I'll help you out a little bit, but  
4 | first I want to ask some other questions.

5 |                     You understand you're charged with determining  
6 | the market value of property by applying generally accepted  
7 | appraisals methods and techniques? Right?

8 |       A     That's true.

9 |       Q     And the goal of appraisal, a good appraisal, is to  
10 | come as close as possible to market value. Right?

11 |       A     Okay.

12 |       Q     You don't disagree with that, do you?

13 |       A     I agree with it, yes.

14 |       Q     Okay. Are you familiar with the Uniform Standards  
15 | of Professional Appraisal Practice?

16 |       A     I am.

17 |       Q     Okay. If I say USPAP, you know what that means?

18 |       A     Yes.

19 |       Q     That's the Uniform Standard of Professional  
20 | Appraisal Practice, right?

21 |       A     Yes.

22 |       Q     And, in fact, that's part of the case work that  
23 | you're required to do to be certified as a registered  
24 | professional appraiser, right?

25 |       A     Yes.

1 Q And, of course, I assume it goes without saying but  
2 tell me otherwise, you regard the USPAP as an authoritative  
3 manual?

4 A That's correct.

5 Q How about Marshall & Swift? Do you regard that as  
6 authoritative?

7 A I regard that as a cost publication that is  
8 recognized in the appraisal industry.

9 Q Okay. So it is authoritative, right? In other  
10 words, it's a source of authority that you rely on?

11 A Yes.

12 Q Do you believe it's important to follow the  
13 guidelines of Marshall & Swift in order to come up with a  
14 fair market value?

15 A I think those are, they, Marshall & Swift is a tool  
16 that we use for appraisal.

17 Q Do you think you as an appraiser have the ability  
18 to disregard something that Marshall & Swift has come up  
19 with?

20 A I think it's there as a guideline. I don't know  
21 about the word, "disregard."

22 Q Okay. Well, let's just say hypothetically that  
23 Marshall & Swift has a method by which you can use to come up  
24 with a value of a certain type of property. Are you as an  
25 appraiser free to disregard that and just come up with your



1 own method?

2 MR. JACKSON: Objection, form.

3 MR. TABOR: Same objection.

4 A The Marshall & Swift again is a guideline for cost  
5 or, or method of appraisal, and then the information has to  
6 be modified or adjusted for the county in which the property  
7 is located.

8 Q (By Mr. Smith) Does Marshall & Swift actually say  
9 that, that you can make adjustments for the county?

10 A There's actually a portion of the Marshall & Swift  
11 that has state breakdown, if you will, or, or, I'm not sure  
12 of the right word -- modifiers.

13 Q Well, ultimately you know where I'm going with  
14 that. It's going towards the Marshall & Swift page that you  
15 used in each and everyone of the boat dock appraisals, right?

16 A Okay.

17 Q Okay. But let's, I'll represent that to you. You  
18 did use that single page out of the Marshall & Swift as part  
19 of the package that was presented to each taxpayer who  
20 requested it in connection with their boat dock protest,  
21 right?

22 A I did.

23 Q It's the same page in every one, right?

24 A My information is the same.

25 Q You didn't include any pages that had any modifiers

1 for states, did you?

2 A No.

3 Q Did you ever testify once in any ARB hearings that  
4 you made modifications based upon the county or state?

5 A No.

6 Q Now, when we're talking about coming up with a  
7 market value there's different ways to do that, aren't there?

8 A You need to repeat it, please.

9 Q Yeah. When you're coming up with an opinion of  
10 market value as an appraiser, which you are, there are  
11 different methods by which you can come up with that, aren't  
12 there?

13 A That's true.

14 Q What are they?

15 A Cost, income and sales comparison.

16 Q The tax code calls it a market data comparison,  
17 doesn't it? Do you know? Comparable sales?

18 A Synonym's fine.

19 Q Okay. With respect to the boat docks the income  
20 approach was of no utility to you, was it?

21 A True.

22 Q Because you know the boat docks are not used to  
23 produce income, and those we're talking about, the privately-  
24 owned ones, right?

25 A Yes.

1 Q The cost approach was something that you used,  
2 right?

3 A I looked at cost, yes.

4 Q And that's where we get back to that Marshall &  
5 Swift calculation, right?

6 A True.

7 Q You relied on Marshall & Swift to help you come up  
8 with cost variables, right?

9 A That's correct.

10 Q Comparable sales was not nearly as helpful to you  
11 incoming up with a value of boat docks, was it?

12 A It wasn't the sole -- yeah, that's correct, it was  
13 not as helpful.

14 Q You didn't have very many comps to look at, did  
15 you?

16 A I did not.

17 Q However, an appraiser is charged with looking at  
18 each approach to the extent it applies, right?

19 A Okay.

20 Q Do you disagree with that?

21 A No, I do not.

22 Q Okay. And when you say "okay," I want to make sure  
23 you're just not agreeing with me because I say something.  
24 That's the reason I asked that.

25 And if applicable, you try to see if the

1 different approaches would mesh and come up with a similar  
2 type valuation model, right?

3 A True.

4 Q Now, you understand that the testimony that's given  
5 in the ARB -- B hearings is under oath, correct?

6 A That's correct.

7 Q And each time you testified in the ARB hearings,  
8 your testimony was under oath as well, right?

9 A Yes.

10 Q Do you know how many boat dock protest hearings  
11 you've participated in?

12 A I do not.

13 Q Be close to 70, wouldn't it?

14 A I can't answer that.

15 Q Just no idea?

16 A I don't keep record --

17 Q And you know it's --

18 A I, I don't keep score.

19 Q More than 10?

20 A It's more than 10.

21 Q All right.

22 Whose idea was it to add the private boat  
23 docks on Lake Texoma to the rolls of appraised property?

24 A I do not know.

25 Q Do you know -- you were involved in it, weren't

1 | you?

2 |       A     I was involved for '07.

3 |       Q     Okay.  Let's talk about '07.  That's what we're  
4 | focusing in on.  Did somebody come to you and say, Hey,  
5 | listen, we need to look at this and add it to the rolls?

6 |       A     No.

7 |       Q     Did you go to somebody and say, Hey, listen, we  
8 | need to look at this, we might add -- need to add it to the  
9 | rolls?

10 |       A     Can you repeat it?

11 |       Q     Yeah.  I'm trying to figure out who conceived of  
12 | the idea, and I'm wondering if it was you that came up with  
13 | it or somebody came to you?

14 |       A     May I give a little background?

15 |       Q     Certainly.

16 |       A     I have been here six and a half years and those six  
17 | and a half years boat docks have been on the tax roll.  It is  
18 | my understanding that they've always been on the tax roll.  
19 | And '07 presented an effort by the district as well as  
20 | myself, primarily the district, to get all of the boat docks  
21 | on the roll.

22 |       Q     Would it be fair to say that in 2007 the vast  
23 | majority of the boat docks were not on the rolls?

24 |                   MR. JACKSON:  Objection, form.

25 |       A     I, yeah, probably.

1 Q (By Mr. Smith) You made a concerted effort to  
2 identify and add all the boat docks to the tax rolls in 2007,  
3 correct?

4 A Yes.

5 Q And far more boat docks were not on the tax rolls  
6 than were. Would you agree with that?

7 A I --

8 MR. JACKSON: Objection, form.

9 Q (By Mr. Smith) In 2007?

10 A Can you repeat it?

11 Q Yeah. In 2007 -- I think I'm trying to do a  
12 qualitative analysis here -- far more boat docks were not on  
13 the tax rolls than were?

14 MR. JACKSON: Objection, form.

15 MR. WHITE: Same objection.

16 A I don't know. I --

17 Q (By Mr. Smith) You added hundreds to the rolls,  
18 didn't you?

19 MR. JACKSON: Objection, form.

20 A I put a lot of boat docks on the roll.

21 Q (By Mr. Smith) Would you disagree -- well, do you  
22 know how many boat docks there are --

23 A I do not.

24 Q -- total?

25 So I guess to get back to my question,

1 | who came up with the idea of including all of the boat docks  
2 | on the rolls in 2007?

3 |       A     I would think the districts.

4 |       Q     Do you know who specifically in the district made  
5 | that determination?

6 |       A     Ultimately it would be the chief appraiser.

7 |       Q     I realize ultimately it would be but who  
8 | specifically originated the idea, if you know?  If you don't  
9 | know, that's fine.

10 |       A    I don't know how to answer that.  I just, it's  
11 | something as far as mass appraisal goes and equity and such  
12 | that we try to get everything on the roll.

13 |       Q     Well, I understand mass appraisals.  I, I do, and  
14 | we'll get to that in a moment, but it's not responsive to my  
15 | question.  My question was who specifically came up with the  
16 | idea of adding these extra boat docks to the rolls in 2007?  
17 | Do you know?

18 |       A     It would probably be me.

19 |       Q     Okay.  And to effectuate that what did you do?

20 |       A     I sought information to help along the ownership of  
21 | the docks.

22 |       Q     Okay.  You mean you got out in a boat and went  
23 | around the lake and evaluated those docks?

24 |       A     No, I did not.

25 |       Q     What did you do?

1           A     I, under the Freedom of Information Act, sent a  
2 letter to the Corps of Engineers.

3           Q     Okay.

4                     (Plaintiff's Exhibit Number 1 previously  
5 marked.)

6           Q     (By Mr. Smith) I'll show you what I've marked as  
7 Plaintiff's Exhibit Number 1.

8                     MR. SMITH: Sorry, guys, I just brought one  
9 extra one.

10          Q     (By Mr. Smith) Is this, in fact, the letter that  
11 you wrote?

12          A     Yes.

13          Q     Did you consult with anyone before you wrote the  
14 letter which is marked as Plaintiff's Exhibit Number 1?

15          A     Yes.

16          Q     Who did you consult with? And I don't want to know  
17 about attorneys. Okay? I'm going to set that aside. Other  
18 than attorneys you might have talked with, who did you talk  
19 with before you sent out Exhibit Number 1?

20          A     That would be my supervisor or supervisors.

21          Q     Ms. Coffey?

22          A     Coffey.

23          Q     Coffey. I'm sorry.

24          A     Yes.

25          Q     Who else?



1           A     Then Teresa Parsons, the chief appraiser.

2           Q     Before you wrote the document, Plaintiff's Exhibit  
3 Number 1, and before I get to there, it's dated January 9th.  
4 Do you think that's when you wrote it?

5           A     I know that's when I wrote it.

6           Q     Okay.

7           A     Or typed it.

8           Q     Before -- you personally typed it?

9           A     Computer.

10          Q     Okay. Well, I mean, you don't have a secretary or  
11 anything?

12          A     No.

13          Q     Before you prepared Exhibit Number 1, had there  
14 been any other communications with the Corps of Engineers  
15 regarding the boat docks?

16          A     I don't recall. I, I doubt it.

17          Q     You don't know of any emails you may have sent or  
18 had any telephone calls with anybody?

19          A     Not prior to my initial -- the letter.

20          Q     How was it you knew to contact the Corps of  
21 Engineers for this information?

22          A     It's, they're the ones that manage the shorelines.

23          Q     You've addressed it to Chris Lynch. How do you  
24 know Chris Lynch?

25          A     I did I believe then make a contact phone call to

1 get an address. So I don't know if it was that -- had to --  
2 I guess it had to be prior to this to get a billing, or to  
3 get a billing address or such about how to seek information.  
4 I, I honestly don't recall.

5 Q Do you know prior to January 9th, 2007, did you  
6 have enough working knowledge of the Freedom Information Act  
7 to know that that was the process by which you needed to go  
8 to get information?

9 A I had general information about how to seek  
10 information.

11 Q Is it possible that you called Mr. Lynch and asked  
12 for this information and he said, We can't give it to you,  
13 you've got to make a written request?

14 A I did not speak to Mr. Lynch. It is possible I  
15 called the Corps of Engineers, the local office, and asked  
16 them.

17 Q And I think you may have answered this but I want  
18 to make sure I'm clear. Before Plaintiff's Exhibit Number 1  
19 you don't know of any written communications between GCAD and  
20 the Corps regarding these boat docks?

21 A I personally do not.

22 Q Okay. So to the best of your knowledge, this is  
23 the first written communication with the Corps regarding this  
24 matter?

25 A That's my first written, yes.

1           Q     Before Plaintiff's Exhibit Number 1 was prepared,  
2 were there any internal GCAD memorandum, emails, notes,  
3 letters, prompting the idea of sending out this request we've  
4 got marked as Exhibit 1?

5           A     I don't recall except perhaps making the call. And  
6 it's again, it's perhaps, because Mr. Lynch's name is on that  
7 letter, that I made a phone call to get the correct billing  
8 and contact person.

9           Q     And to the best of your knowledge, do you know, you  
10 were told you needed to send a written request to get this  
11 Corps data?

12                         MR. JACKSON: Objection, form.

13           A     I think it would probably be common knowledge on my  
14 part that a letter would suffice.

15           Q     (By Mr. Smith) As opposed to an oral request?

16           A     Correct.

17           Q     In the view of GCAD, who is the owner of these  
18 private boat docks?

19           A     What?

20           Q     In the view of GCAD, who is the owner of these  
21 private boat docks?

22           A     The individuals.

23           Q     Are you talking about the individuals who  
24 ultimately received notices of appraised value on these boat  
25 docks? The taxpayers?

1 A The owner of record would be the taxpayer.

2 Q Now, Exhibit Number 1, you're requesting ownership  
3 information of all boat docks. What kind of ownership are  
4 you referring to?

5 A Boat dock ownership.

6 Q What precisely do you contend, that GCAD contends  
7 that the owners own?

8 A The structures, and -- yeah.

9 Q Now, there was, there would have been, there's  
10 another way you could have gotten this information, isn't  
11 there?

12 A I don't know.

13 Q Did you do a physical inspection of the boat docks?

14 A No. Not --

15 Q Not any of them?

16 A Specific to '07?

17 Q Uh-huh.

18 A Huh-uh.

19 Q Was that a no?

20 A That was a no.

21 Q Has your opinion about the ownership of the boat  
22 docks changed at all since January the 9th of 2007?

23 A Can you elaborate?

24 Q Well, I assume when you sent this out you had an  
25 idea of what you were going to get. Right?

1           A     Yes.

2           Q     Because you at that point in time had boat docks  
3 floating on Lake Texoma and you didn't know who owned them,  
4 right?

5           A     I knew the major -- I did not know the majority of  
6 the owners, that's correct.

7           Q     So you, your effort was, I'll contact the Corps,  
8 I'll get their records and that will help me identify who the  
9 owners are. Correct?

10          A     That's one avenue, yes.

11          Q     What's another avenue?

12          A     Sales information.

13          Q     So if there weren't any sales you weren't going to  
14 get that information, were you?

15          A     Probably true.

16          Q     Okay. So the expectation that you were going to  
17 get the names of people connected with these boat docks and  
18 you thought those were the owners of the boat docks at this  
19 time, in January the 9th of 2007, right?

20          A     I accepted the information.

21          Q     Has your opinion changed at all about whether these  
22 people owned the boat docks since January the 9th of 2007?

23          A     Regarding the information received?

24          Q     Just whether your opinion has changed at all about  
25 ownership.

1 MR. JACKSON: Objection, form.

2 MR. TABOR: Same.

3 A I'm confused.

4 Q (By Mr. Smith) Okay. Let me back up and go  
5 through it again.

6 You had an idea of what you were looking for  
7 when you sent this letter. You were looking for the identity  
8 of the people who were connected with the boat docks. Right?

9 A That's correct.

10 Q You assumed those people owned the boat docks?

11 MR. JACKSON: Objection, form.

12 MR. TABOR: Same.

13 A I accepted the information that was sent.

14 Q (By Mr. Smith) I'm talking about before you  
15 sent -- before you received the information.

16 A Repeat again, please.

17 Q Yeah. What was your idea about what these people  
18 owned, these owners that you described in Exhibit Number 1,  
19 what was your idea of what they owned at that time?

20 MR. TABOR: Objection.

21 MR. JACKSON: Same.

22 A The structures.

23 Q (By Mr. Smith) Did your concept of their ownership  
24 of those structures change at any time since January the 9th  
25 of 2007?

1 MR. JACKSON: Objection, form.

2 MR. TABOR: Same objection.

3 A No.

4 Q (By Mr. Smith) Okay. Now, did you ever take a  
5 look at the shoreline use permits?

6 A Some, yes.

7 Q Okay.

8 (Plaintiff's Exhibit Number 37 previously  
9 marked.)

10 Q (By Mr. Smith) I'm going to show you Plaintiff's  
11 Exhibit 37 which is, purports to be as such a Shoreline Use  
12 exhibit. Can you identify that?

13 A That's what the heading says.

14 Q Okay. Have you seen a document that looks like  
15 that before?

16 A I've seen a general document that looks like this,  
17 yes.

18 Q Now, was that in connection with your preparation  
19 of appraised value for these boat docks?

20 A Not initially.

21 Q Okay. Are you saying that you assessed a value for  
22 these boat docks initially without looking at the Shoreline  
23 Use Permit?

24 A Yes.

25 Q Did you not think that -- do you not think that

1 | might have been something important to look at before you  
2 | assess a value?

3 |                   MR. JACKSON:  Objection, form.

4 |           A     I don't know that I understand.

5 |           Q     (By Mr. Smith)  Well, you've told me that one of  
6 | the things as an appraiser you need to do is, is evaluate the  
7 | three different types of approaches; comps, income and  
8 | cost -- cost.  Right?

9 |           A     Okay.

10 |          Q     How did you come up with the conclusion that the  
11 | income approach wouldn't work?

12 |          A     I -- these are private structures.  I don't think  
13 | they're used for income, for residential.

14 |          Q     So you just assumed?

15 |          A     I think it's a fair assumption.

16 |          Q     Okay.

17 |          A     I --

18 |          Q     Ultimately when you did see a copy of the Shoreline  
19 | Use Permits, a copy -- and I'll represent to you 37 is such a  
20 | document -- did you read on there that the docks actually  
21 | could not be used to produce income?

22 |          A     Probably later.  I, I don't remember the content in  
23 | its entirety without reading it.

24 |          Q     Did you come to a conclusion after reading the  
25 | Shoreline Use Permit Conditions that it did not convey an



1 interest in real estate?

2 MR. JACKSON: Objection, form.

3 MR. TABOR: Same objection.

4 Q (By Mr. Smith) And I'll just direct you to  
5 Paragraph 8.

6 MR. TABOR: Same objection, to the form of the  
7 question.

8 MR. JACKSON: Same. Objection, form.

9 A Repeat the question.

10 Q (By Mr. Smith) Yeah. Did you come -- and I'll  
11 just ask you in a global sense, as you sit here today do you  
12 understand that the Shoreline Use Permit does not convey any  
13 interest by the Corps of Engineers to real estate?

14 A I think that's, if I'm understanding it correctly,  
15 specific to the land in which the boat dock sits, then my  
16 understanding would be yes.

17 Q Okay. Is that not something for you to take into  
18 consideration when appraising a value for a boat dock?

19 A Again, if it's specific to the land and where,  
20 where the boat dock sits, that is not privately-held land. I  
21 understand that.

22 Q Is that not a variable that you needed to take into  
23 consideration when assessing a value for these private boat  
24 docks?

25 A It's a variable but it's not unlike any other

1 structures or improvements to Corps land that are on the tax  
2 roll and subject to property tax rules.

3 MR. SMITH: Objection, non-responsive.

4 Q (By Mr. Smith) The question was is that a variable  
5 you need to take into consideration when assessing the boat  
6 docks?

7 A I, I can understand that it's a variable but it's  
8 not pertinent to valuation of a boat dock, because it's not  
9 unlike other Corps land that has structures and improvements  
10 that are subject to tax.

11 Q Can, can you give me an example of other structures  
12 on corps land that is taxable?

13 A The marinas. The ownership of the mobile homes  
14 that folks put out on the lake side if you will that are  
15 owned by the, the land is owned by the Corps. Texins  
16 Lakeside is one of them. VFW. Those properties are  
17 personally owned if you will.

18 Q Those are also habitations, correct?

19 A Some -- they're habitations but they're not full-  
20 time habitations.

21 Q It's a leasehold interest in a real property,  
22 though, with respect to the mobile homes, isn't it?

23 MR. TABOR: Objection, form.

24 MR. JACKSON: Same.

25 A I don't believe that's all of it.

1 Q (By Mr. Smith) Whether it's all of it or not, do  
2 you believe that those are leasehold interest in real  
3 property?

4 MR. JACKSON: Objection, form.

5 MR. TABOR: Same objection.

6 A I think there is an interest in --

7 Q (By Mr. Smith) And just to cure the objections,  
8 you testified on March 19th -- I think I sat through at least  
9 one mobile home hearing where that's exactly what you told  
10 the ARB, wasn't it, that it was a leasehold interest in real  
11 property and therefore taxable?

12 A There is leasehold out there. There's leasehold  
13 value, yes.

14 Q And when you're talking about these mobile homes  
15 sitting on Corps land, that's the reason you believe they're  
16 assessable, correct?

17 A With or without the mobile home they are -- what is  
18 assessable?

19 Q Something you can put a value on.

20 A Oh, that word, assessable. I was --

21 Q Not accessible.

22 A That's the word I was thinking. With or without an  
23 improvement there is value in that leasehold.

24 Q Because it's a leasehold of real property, right?

25 A True.

1 Q Now, looking at Paragraph 20 of Exhibit Number 37,  
2 are you aware that these permits to use these boat docks are  
3 non-transferrable?

4 MR. JACKSON: Objection, form.

5 A I accept what I read.

6 Q (By Mr. Smith) Okay. Is that not a variable that  
7 affects value?

8 MR. JACKSON: Objection, form.

9 A I'm confused.

10 Q (By Mr. Smith) Well, if you can't sell something,  
11 doesn't it reduce its market value?

12 A These are saleable.

13 Q That's not my question. If you can't sell  
14 something, doesn't it reduce the market value?

15 A I don't know.

16 Q As an appraiser you don't know that?

17 A I'm thinking in general sense.

18 Q Well, if there's no market for something the value  
19 goes down, doesn't it?

20 A I mean --

21 Q As a general sense?

22 A Okay.

23 Q Do you agree?

24 A I don't know how to answer that. I, I mean, yes,  
25 there must be a willing buyer and a willing seller and, for

1 you to make a transaction.

2 Q And if the buyer is not allowed to buy something  
3 you don't have a willing buyer, do you?

4 A I don't know.

5 Q Okay.

6 Paragraph 22. Do you understand that these  
7 permits can be revoked?

8 A Yes.

9 Q Does that affect your opinion of the market value  
10 of these boat docks?

11 A No.

12 Q What documentation are you familiar with other than  
13 what was provided to GCAD by the Corps -- Corps. U. S. Army  
14 Corps of Engineers, of ownership of any individual boat  
15 docks? Do you follow?

16 A I follow.

17 Q All right.

18 A Some bills of sale.

19 Q Okay. Can you tell me which bills of sale you are  
20 familiar with?

21 A I, I mean, in general, we do receive bills of sale  
22 regarding boat slips. Also MLS publications noted.

23 Q MLS notes boat sales -- boat dock -- boat dock  
24 sales?

25 A The paperwork on those when they describe the

1 properties have made mention of slips.

2 Q I was looking at some of the documents you produced  
3 and I'll just -- you've only used two comps, right?

4 A Correct.

5 Q Is that all you have?

6 A At the time.

7 Q Okay. As of 2007, you only had the two comps?

8 A That I was aware of.

9 Q One comp was for \$10,000?

10 A Correct.

11 Q The other one was basically sold allegedly in  
12 connection with the house sale?

13 A Correct.

14 Q And not as a separate component?

15 A That one actually did sell, sell twice.

16 Q Okay.

17 A At different --

18 Q We'll talk about that.

19 Okay. The Corps did provide GCAD with  
20 information about who held the licenses to the boat docks,  
21 didn't it?

22 A Yes.

23 Q And that was provided as a service to GCAD, wasn't  
24 it?

25 A Yes.

1 (Plaintiff's Exhibit Number 2 previously  
2 marked.)

3 Q (By Mr. Smith) I'm going to show you what's been  
4 marked as Dep -- no, Plaintiff's Exhibit Number 2. Are you  
5 familiar with that document?

6 A I am.

7 Q What prompted the writing of Exhibit Number 2?

8 A Telephone call initiated by Ms. Chavez of the  
9 Corps.

10 Q Did she call you?

11 A I believe she did.

12 Q That would make sense since you're the one who  
13 signed the letter that they received, right?

14 A Yes.

15 Q Tell me about that conversation.

16 A I think she just wanted an understanding of the  
17 purpose of the letter.

18 Q Did she express to you the records they had were  
19 confidential?

20 A I don't believe so.

21 Q Anything other than you've already told me about  
22 that phone call that you can remember?

23 A No.

24 Q Were there any other written documentations, are  
25 there any other written documentations such as emails,

1 memorandum and the like that preceded the writing of Exhibit  
2 Number 2?

3 A You say email, writing --

4 Q Yeah. Yeah. In response to your phone call did  
5 you send an email to anybody or send a memorandum to somebody  
6 about what she told you?

7 A I don't know if I forwarded the call or, or how I  
8 may have communicated it to my supervisor and/or the chief  
9 appraiser, but I know that I referred to them.

10 Q Okay. Because Ms. Parsons wrote the response,  
11 right?

12 A That's correct.

13 Q Is there any particular reason she wrote it as  
14 opposed to you?

15 A Well, my first thought is that she's a better  
16 writer than I. She has a better understanding of the rolls  
17 and the code and, and the, and she's the chief.

18 Q Do you know why it was necessary to send copies of  
19 the tax code with that letter?

20 A I think it just supports the, and clarifies Ms.  
21 Chavez and the Corps' questions.

22 Q So you think it was Ms. Chavez that you had the  
23 telephone conversation with?

24 A That who had the conversation with?

25 Q That you did?





1 marked.)

2 Q (By Mr. Smith) I'll show you what we've marked as  
3 Exhibit Number 3. Can you identify that for me, please?

4 A This is a letter dated January 26th, '07, from the  
5 Department of the Army Corps of Engineers.

6 Q So the Corps did release the requested records to  
7 GCAD, correct?

8 A That is correct.

9 Q But it did so under two conditions, right?

10 A Yes.

11 Q One of those conditions was that it be only used  
12 for official purposes?

13 A Correct.

14 Q The other condition was that GCAD was not to  
15 release them to anyone outside of your office; is that  
16 correct?

17 A Yes.

18 Q Did GCAD accept those conditions?

19 A I think so, yes.

20 Q And accepted the records knowing that that was the  
21 conditions that they were released to them in, right?

22 A Yes.

23 Q Did you understand at the time that the information  
24 conveyed to GCAD by the Corps was confidential?

25 MR. JACKSON: Objection, form.

1           A     I understand that they contained confidential  
2 information, and I understand that they were not to be  
3 released.

4           Q     (By Mr. Smith) Okay. What did GCAD do to confirm  
5 to the Corps that those conditions would be agreeable?

6           A     Would you repeat it?

7           Q     Yeah. I'm trying to figure out if you sent a  
8 letter back saying, We understand, we're going to agree, or  
9 an email or picked up the phone and said, We understand. Did  
10 you do anything like that to tell them that you were  
11 accepting those two conditions upon submission of those  
12 documents?

13                   MR. JACKSON: Objection, form.

14           A     I don't believe so.

15           Q     (By Mr. Smith) So there's no documentation that  
16 you know of in response to Mr. Schlee in his letter of  
17 January 26th?

18           A     None that I know of.

19           Q     What form -- well, what is your understanding of  
20 what constitutes an official purpose?

21                   MR. TABOR: Objection, form.

22                   MR. JACKSON: Same.

23           Q     (By Mr. Smith) You said you accepted the records  
24 with the knowledge that they only be used for official  
25 purposes. What did you understand that to be?

1 A I --

2 MR. JACKSON: Objection, form.

3 A They were going to be helpful in compiling part of  
4 the tax roll.

5 Q (By Mr. Smith) How did you gain that  
6 understanding?

7 A By our capacity here at the district and knowing  
8 that we appraise property and compile the appraisal roll.

9 Q Now, you knew, based upon the letter which is  
10 Exhibit Number 3, that the documents contained Federal  
11 Privacy Act information, right?

12 A True.

13 Q In what form did the information get to GCAD? Was  
14 it hard copy, diskette? Do you remember?

15 A Both. When you say "diskette," is that a CD?

16 Q Electronic transmission. Either CD, diskette or  
17 just old fashion email.

18 A Hard copy and CD.

19 Q Okay. Now tell me all of the official purposes for  
20 which that information was used by GCAD?

21 A All of the official?

22 Q Uh-huh.

23 A It helped comprise or compile for the tax role.  
24 The boat docks for the tax role.

25 Q Any other purpose it was used for?

1 A I don't believe so.

2 Q And precisely how did that information assist you  
3 with respect to the boat docks?

4 A It outlined ownership, structure, dimensions --

5 Q And --

6 A -- permit numbers.

7 Q And the owner and dimensions was certainly  
8 information that you plugged into the, or somebody at GCAD  
9 plugged into the system in order for GCAD to add the boat  
10 docks to the appraisal rolls, right?

11 A Correct.

12 Q Did you personally do that yourself?

13 A I did the majority of it.

14 Q Was it a -- was it a process of going through each  
15 individual one and applying it to the account?

16 A It was tedious.

17 Q Anybody assist you?

18 A At one point I believe so.

19 Q Who was that?

20 A Fellow appraisers.

21 Q You don't know who particularly?

22 A I can name a couple but I don't know if others  
23 might have been involved as well.

24 Q Who can you name?

25 A Laurie Harrelson, and a former employee, Kaleb

1 Blount. Blount -- Kaleb, K-A-L-E-B, Blount, B-L-O-U-N-T.

2 Q Did anyone outside GCAD assist you in inputting  
3 that data?

4 A No.

5 Q Does GCAD still have the documents which were  
6 produced to it by the Corps?

7 A Yes.

8 Q How does GCAD know that the information the Corps  
9 supplied was current, accurate data?

10 A GCAD took it on good faith.

11 Q Were any of those documents returned to the Corps?

12 A No.

13 Q Has GCAD made any additional request for documents  
14 from the Corps relating to boat docks since 2007?

15 A Yes.

16 Q When?

17 A Probably within the last say, maybe 60 days?

18 Q And is it the same kind of information you're  
19 seeking?

20 A Same type of information. Maybe a little more  
21 detailed.

22 Q So you requested ownership information of all boat  
23 docks for 2008?

24 A Yes.

25 Q You requested the owner's name, billing addresses,

1 permit numbers and dimensions for 2008?

2 A I believe so.

3 Q What else can you recall specifically that you  
4 requested from the Corps?

5 A Whether or not I -- I believe I asked for other  
6 owners or co-owners.

7 Q Has a response been produced by the Corps?

8 A Yes.

9 Q What did they respond with?

10 A A packet of information.

11 Q So again they reproduced the information similar to  
12 what you got last year in 2007?

13 A Probably.

14 Q Who received that information?

15 A I did.

16 Q Okay. Are you again the front person for the boat  
17 docks?

18 A It appears to be.

19 Q You haven't been able to hand it off to anybody?  
20 You don't have to answer that.

21 In the view of GCAD, what would constitute  
22 making the record you received from the Corps available to  
23 people outside your office?

24 A Can you repeat that?

25 Q Yeah. You were charged by -- and let me ask you

1 | this, again, for 2008, were the same conditions imposed on  
2 | GCAD by the Corps?

3 |       A     I did not read that letter as of yet.

4 |       Q     Okay. Do you personally intend to release those  
5 | records to anybody?

6 |       A     Do I intend to?

7 |       Q     Yeah. Do you regard them the same way you regard  
8 | the 2007? If someone were to come to the window and request  
9 | a copy would you --

10 |       A     I would treat them in the same manner.

11 |       Q     Okay. The conditions that you received these Corps  
12 | records in was that you not release them to anyone outside  
13 | your office. What would constitute doing that, in your  
14 | opinion?

15 |       A     Court order, one.

16 |       Q     So if you -- did you believe you're free to use the  
17 | information, just simply don't release the document?

18 |       A     Do I -- can you repeat that, please?

19 |       Q     Yeah. If somebody said, I need to know the  
20 | information which was solely derived from the Corps records,  
21 | and if you don't show them the actual records you can give  
22 | them the information? In other words, are you free to  
23 | release the contents without releasing the actual records?

24 |       A     I --

25 |                   MR. JACKSON: Objection, form.



1           A     I think I struggled with answering it. I would, in  
2 general terms I think I can answer it, as far as releasing  
3 information. But if it's specific to the taxpayer, to the  
4 specific boat slip, I think we can talk more freely.

5           Q     (By Mr. Smith) In other words, you're free to  
6 disclose information that came to you from the Corps,  
7 correct?

8                     MR. TABOR: Objection, form.

9                     MR. JACKSON: Same.

10          A     I feel it's not a finished question.

11          Q     (By Mr. Smith) Well, I, I stopped it because I  
12 thought it was a finished question.

13                     You feel you're free to disclose information  
14 that came to you from the Corps --

15                     MR. TABOR: Objection, form.

16                     MR. JACKSON: Objection, form.

17          A     I regard that information as being official  
18 documents and treat it as such.

19          Q     (By Mr. Smith) Well, let's, let's look back at  
20 2007. The information was released with respect to boat  
21 owners, the identity of the, of the boat slips, wasn't it?

22          A     Yes.

23          Q     At a minimum, it's on the various notices of  
24 appraised value that were sent out, right?

25          A     Correct.

1 Q And you've also released the dimensions of these  
2 boat slips, haven't you?

3 A I think some of them has been released.

4 Q Okay. And that information came exclusively to  
5 GCAD by the Corps, didn't it?

6 A Some of it did, yes.

7 Q Well, I don't mean to get into a, a numerical  
8 debating end, but the vast majority of it came from the  
9 Corps, didn't it?

10 A That's correct.

11 Q Let's talk about the boat docks in general if we  
12 could.

13 We know they're floating on Lake Texoma, don't  
14 we?

15 A We know they're moored there, yes.

16 Q Okay. They're floating, they're not on the land?

17 MR. JACKSON: Objection, form.

18 A I believe they're moored and affixed.

19 Q (By Mr. Smith) Well, let's just stop -- they do  
20 float on the water, don't they?

21 A I think they --

22 MR. JACKSON: Objection, form.

23 MR. SMITH: Can you tell me what the basis of  
24 that objection is?

25 MR. JACKSON: It assumes facts that are not in

1 evidence that are in dispute.

2 MR. SMITH: Okay.

3 Q (By Mr. Smith) You can still answer.

4 A I think they are moored or affixed to the land but  
5 I also think that in their design they flow with the water,  
6 if you will, or float -- they, they rise and settle.

7 Q Okay. They're not erected on the land, are they?

8 A I believe they are.

9 Q Okay. They're not permanently affixed to the land,  
10 are they?

11 A I believe they are.

12 Q You understand that Lake Texoma is owned and  
13 controlled by the U. S. Army Corps of Engineers, don't you?

14 A Yes.

15 Q How do you characterize the boat docks? What type  
16 of property are they?

17 A I believe they're real.

18 Q Real property?

19 A I think so.

20 Q Even though, as we went through Exhibit 37 it  
21 specifically says, and I'm going to assume that this is a  
22 correct document, you may work under that assumption,  
23 specifically says no interest in real property is conveyed.  
24 Do you still believe these boat docks are real property?

25 A Yes.

1           Q     You, you disagree that they would be characterized  
2 as personal property?

3           A     I think --

4                     MR. JACKSON:  Can we go off the record for a  
5 second?

6                     MR. SMITH:  Sure.  Maybe it's a good time for  
7 a break.

8                     COURT REPORTER:  Time is 10:16 a.m.

9                             (Recess from 10:16 a.m. to 10:43 a.m.)

10                    COURT REPORTER:  Time is 10:43 a.m.

11                    MR. SMITH:  Ready?

12           Q     (By Mr. Smith)  Ms. Lammers, a couple of cleanup  
13 things.

14                    First of all, your driver's license number.  
15 Did you get that?

16           A     I did.

17           Q     Can you read it to me, please?

18           A     01292236.

19           Q     Okay.  And you were also going to get the number of  
20 your appraisal certificate.

21           A     I did.  70559.

22           Q     And is that listing registered -- which, which  
23 board is that, again?

24           A     It's the --

25           Q     Registered Tax Appraisers Board?

1 A Texas Professional Tax Examiners Board, I believe.

2 Q Okay.

3 A I'm --

4 (Plaintiff's Exhibit Number 46 previously  
5 marked.)

6 Q (By Mr. Smith:) And I've got now Plaintiff's  
7 Exhibit 46 which appears to be a letter dated February the  
8 14th, 2008, written -- not signed but it appears to be  
9 written by you, addressed to the Corps of Engineers. Is that  
10 the request you made this year for the records relating to  
11 boat docks?

12 A It is.

13 Q Okay.

14 (Plaintiffs Exhibit Number 47 previously  
15 marked.)

16 Q (By Mr. Smith) And Exhibit 47 appears to be a  
17 letter written to you, received March 10th of '08, from Mr.  
18 Schlee on behalf of the Corps. Is that, in fact, what it is?

19 A That's correct.

20 Q Okay. And it looks like the conditions of release  
21 are the same as they were in 2007. Is that a fair  
22 assessment?

23 A True.

24 Q Okay.

25 MR. JACKSON: Can we go off the record a

1 minute?

2 MR. SMITH: Certainly.

3 COURT REPORTER: Time is 10:44 a.m.

4 (Off the record from 10:44 a.m. to 10.45 a.m.)

5 COURT REPORTER: Time is 10:45 a.m.

6 MR. SMITH: We have agreed for purposes of  
7 this deposition that if one of the Defense counsel objects it  
8 will be a valid objection for both Defense counsel.

9 MR. JACKSON: That's correct.

10 MR. TABOR: That is correct. It might help  
11 smooth the record a little bit.

12 MR. SMITH: Thank you. I agree.

13 Q (By Mr. Smith) Where we left before the break we  
14 were talking about the boat docks, and I think you agreed  
15 they do float. Yes?

16 A Yes.

17 Q Do you understand as well that they can be moved?

18 A Yes.

19 Q And in fact, they can be transported across the  
20 water to a different location as far as you're aware, right?

21 A I think so.

22 Q And you mentioned a mobile home earlier as an  
23 example of a type of property on Corps land. When you're  
24 assessing a value for those, that type of property isn't it  
25 the leasehold itself that you're assessing?

1 A No.

2 Q Okay. And with respect to a mobile home  
3 specifically, does it make a difference to you whether it's  
4 been elected by the homeowner to treat the mobile home as  
5 real property?

6 A Can you repeat that, please?

7 Q Yeah. Does it make a difference to you, using your  
8 mobile home example, mobile home on land, does it make a  
9 difference to you whether the owners elected to treat the,  
10 the mobile home as real property?

11 A No.

12 Q I take it that part of your job is to be generally  
13 familiar with the Texas Tax Code?

14 A Correct.

15 Q Are you familiar with the Texas Tax Code that  
16 specifically exempts a mobile home that's not been elected by  
17 an owner to be real property?

18 A Can you repeat that?

19 Q Well, I'm just going to direct your attention to  
20 Section 104.3A of the Texas Tax Code. And we're all whipping  
21 our books out at the same time. I just want to know if  
22 you're familiar with this?

23 A And what is your question?

24 Q Are you familiar with that section with respect to  
25 how it applies to mobile homes?

1           A     I believe so.

2           Q     Okay.  So it makes a difference whether the owner  
3 elected to treat the property as real property, correct?

4           A     Not for assessment purposes but how we apply it or  
5 identify it on the tax role.

6           Q     Okay.  How would you distinguish it?

7           A     If the land and the mobile home owner are the same  
8 of record, then we would attach it to that, we call them  
9 parent accounts or the land account.

10          Q     Okay.  You would consider the mobile home in that  
11 instance to be real property?

12          A     If it has been designated as real property, then it  
13 is, yes.

14          Q     Okay.  And if it's not you would characterize it as  
15 personal property?

16          A     That is correct.

17          Q     Does it make a difference to you the degree to  
18 which something is affixed to the land with respect to  
19 characterizing it as real or personal property?

20          A     Can you repeat that?

21          Q     Yeah.  Does it make a -- certainly there are  
22 different ways people can affix something to the land.  You  
23 know that, right?

24          A     True.

25          Q     You can have a barn which is affixed with poles,



1 | cemented into the ground. And then you can have a barn or a  
2 | storage shed on wheels. There's a difference, isn't there?

3 | A Okay.

4 | Q The one with wheels you would characterize as  
5 | personal property because it's not affixed, correct?

6 | A It -- the only distinction is made on how we carry  
7 | it on the tax role, not toward valuation. The valuation of  
8 | the mobile homes are the same.

9 | Q Taking your attention back to Section 104, it  
10 | describes real property, and it includes an improvement. How  
11 | would you in your mind describe an improvement?

12 | A An improvement to the land.

13 | Q Any improvement?

14 | A Yes.

15 | Q Okay. How, how -- does it need to be affixed to  
16 | the land in your mind?

17 | A Most times.

18 | Q And if the improvement is removed from the land, is  
19 | it still an improvement?

20 | A If it's no longer there on the assessment date,  
21 | then it would be removed from the roll.

22 | Q And if something is not real property it's personal  
23 | property, correct?

24 | A It can be.

25 | Q Isn't that the definition, that "personal property"

1 means property that's not real property that's used in the  
2 tax code?

3 A Generally, yes.

4 Q And is it also true that tangible personal property  
5 is to be excluded from the determination of value, market  
6 value of real property?

7 A Tangible personal property?

8 Q Uh-huh.

9 A With respect to? Residential --

10 Q It's your job.

11 A Residential?

12 Q You can start there.

13 A Yes.

14 Q And tangible personal property that's not producing  
15 income is likewise not to be assessed, correct?

16 A Intangible personal property?

17 Q Tangible.

18 A Tangible personal property?

19 Q Yes.

20 A Will you repeat it, please?

21 Q Yeah. Let's start with tangible versus intangible.  
22 You know there's a distinction, right?

23 A True.

24 Q There's definitions for each in the tax code,  
25 right?

1 A Yes.

2 Q And you're familiar with those definitions?

3 A Yes.

4 Q Okay. Talking about tangible personal property, if  
5 it's not producing income it's not to be counted.

6 A I think I'm having trouble with producing income.  
7 But generally speaking, tangible personal property -- I'm  
8 confused.

9 Q I'm directing your attention to 11.14A, the first  
10 sentence.

11 A Okay.

12 Q What does that mean to you?

13 A All tangible personal property other than  
14 manufactured homes not held for income or exempt.

15 Q Okay. Is that how you treat tangible personal  
16 property when you're doing an appraisal of residential  
17 properties?

18 A I believe so.

19 Q Okay. You don't count it, right?

20 A That's correct.

21 Q And it's also true that -- well, we know the docks  
22 don't produce income. We've already talked about that,  
23 correct?

24 A Correct.

25 (Plaintiff Exhibit Number 39 previously

1 marked.)

2 Q (By Mr. Smith) I want to direct your attention to  
3 Exhibit 39. This was produced to us in response to a request  
4 for production that came from the GCAD files. I'll make  
5 that representation to you. Do you recall seeing that  
6 before?

7 A No.

8 Q Do you recall having a discussion internally about  
9 the characterization of the boat docks by GCAD?

10 A Vaguely.

11 Q Okay. Was there a discussion about that these boat  
12 docks might be personal property?

13 A I don't believe so.

14 Q Nobody has ever suggested that to you?

15 A I don't believe so.

16 Q Was there -- it's circled there at the bottom,  
17 11.14, which is I think what we just looked at. Do you know  
18 why that was circled?

19 A I don't know. I have not seen this.

20 Q Okay. If, in fact, the docks are characterized as  
21 personal property they're not taxable, are they?

22 MR. TABOR: Objection, form.

23 A Is it a hypothetical question?

24 Q (By Mr. Smith) Yes, ma'am.

25 A If they're not real property and personal, then,

1 | yes.

2 |       Q     How are decisions made within GCAD about what  
3 | property is taxable and what property is not taxable?

4 |       A     The tax code.

5 |       Q     Okay. Who, who makes that decision?

6 |       A     The tax code.

7 |       Q     Okay. Certainly there's room for interpretation.  
8 | Would you agree with that?

9 |       A     I agree.

10 |       Q     For example, some in this room might consider the  
11 | boat docks personal property. Others, such as yourself,  
12 | consider it real property. Whose -- if you have that  
13 | discussion internally, who makes the decision in GCAD?

14 |       A     Ultimately I would think the chief appraiser.

15 |       Q     Have you ever known a group of people to get  
16 | together at GCAD and discuss these kind of things with  
17 | respect to taxability?

18 |       A     No.

19 |       Q     What components of the boat dock are being assessed  
20 | of value?

21 |       A     The structure.

22 |       Q     Okay. Are you assessing the value for the permit,  
23 | itself?

24 |       A     I don't believe so.

25 |       Q     Well, how about -- okay. Let me back up.

1                   You say the structure, itself. That would be  
2 the physical components that constitute the dock, correct?

3           A     Yes.

4           Q     Anything else?

5           A     No.

6           Q     Has your opinion changed in that regard recently?

7           A     I don't think so.

8           Q     Well, you testified on March 19th in the Denman  
9 hearing. Do you remember that hearing?

10          A     Some.

11          Q     Okay. You testified that you were applying some  
12 value for intrinsic value. Do you remember that?

13          A     No.

14          Q     Do you think it's appropriate to assess a value for  
15 intrinsic value on these boat docks?

16          A     I think -- I don't recall the tape, I mean, the  
17 hearing, the Denman hearing.

18          Q     Would you like to hear it?

19          A     No.

20          Q     Okay. The question on the table is do you think  
21 it's appropriate to assess an intrinsic value to these --  
22 let's take these boat docks, I'm talking about the privately-  
23 owned boat docks on Lake Texoma. You know that, right? You  
24 understand --

25          A     Uh-huh.

1 Q -- that's what I'm talking about, correct? I'm  
2 talking globally right now. Do you believe when assessing a  
3 value on these private boat docks it's appropriate to  
4 incorporate intrinsic value?

5 A I think beyond the mar -- or beyond the cost factor  
6 and the structure cost I think there's market. Now, how  
7 market is interpreted could include -- I, I don't, I think  
8 I'm having trouble with the word "intrinsic."

9 Q Well, that's the very word you used in Denman.  
10 Okay? You've -- we better play that.

11 We're going to play a little excerpt from  
12 Denman and see if you can identify this. Okay?

13 THE WITNESS: Okay.

14 MR. SMITH: He's not going to take this down,  
15 because I don't think he can. Is that right? It will, it  
16 will be on the video.

17 While he's looking up that section, I'll ask a  
18 few more question.

19 Q (By Mr. Smith) The permit, itself, you would agree  
20 that's an intangible personal property interest, correct?

21 A Intangible?

22 Q Yes.

23 A Yes.

24 Q And as such an intangible personal property  
25 interest is not taxable, is it?

1           A     By definition, I think yes.

2           Q     It is not taxable, correct?

3           A     Yes.

4           Q     And so by definition, intangible personal property  
5 is to be excluded from the determination of market value with  
6 respect to boat docks. Right?

7           A     Yes.

8           Q     Stated another way, you would agree that the value  
9 attributable to that license from the Corps to the permit  
10 holder is, itself, not taxable?

11          A     I don't know.

12          Q     Isn't it an intangible property, personal property  
13 right?

14          A     Can I ask a question? I, I understand it and I  
15 agree to it, but I also feel there could be leasehold.

16          Q     Okay. Let's back up and break it down just a  
17 little bit.

18                    Is there any question in your mind that the  
19 license from the Corps to the boat dock holders is an  
20 intangible personal property interest?

21          A     The permit --

22          Q     Yes.

23          A     -- itself?

24          Q     Yes.

25          A     That's intangible.



1 Q Okay. So you, you don't have a question about  
2 that?

3 A Correct.

4 Q And you know that intangible personal property  
5 interests are not taxable. You don't have a question about  
6 that, do you?

7 A I don't think so.

8 Q Okay. And that, in fact, because of that the value  
9 of the license, itself, is not a taxable interest?

10 A True.

11 Q Now, you understand --

12 MR. SMITH: You want to play it --

13 (Tape played.)

14 Q (By Mr. Smith) So the word "intrinsic" is the word  
15 you used in Denman, right? You recognize your voice?

16 A I do.

17 Q And you, and does that refresh you about that  
18 particular hearing?

19 A Maybe some.

20 Q Maybe some? You're just not sure.

21 A I'm not sure. I mean, I, I recognize that to be my  
22 voice. I recognize me saying that. But I don't recall all  
23 of the hearing. I, I just, I don't --

24 Q But what you said was in that snippet was you were  
25 assessing the value for the leasehold interest, right?

1           A     I believe I said there may have been some.

2           Q     Well, are you backing up today and saying now that  
3 you've reconsidered it shouldn't be a component of value for  
4 these boat docks?

5           A     I'm stating that initially everything is owned by  
6 the improvement structure value.

7           Q     So you're going to limit it to the cost approach.

8           A     I want --

9           Q     Correct?

10          A     I want to limit it to the improvement structure  
11 value.

12          Q     Well, I know, that's the whole question here, the  
13 value of the structure. But you know it sounded to me like  
14 when we heard that snippet from the Denman ARB hearing, that  
15 you were imposing some value for the leasehold interest,  
16 itself. Were you or were you not?

17          A     Without hearing the tape in its entirety which I  
18 don't know that we need to do that, I don't know at what  
19 point that statement from me came across. If it were before  
20 or after any correction of the information that I had on  
21 record to that property.

22          Q     Okay. Well, let's set that aside for just a  
23 second. I'm, I'm talking about in a different sense, as you  
24 sit here on April 17th, 2008, are you limiting the value of  
25 these boat docks to the cost as you calculated using your

1 Marshall and Swift formula?

2 A I want to say yes.

3 Q Can you say yes?

4 A Based on my calculations I am saying I used cost.

5 Q Okay. And so this leasehold interest, the permit  
6 value, that's not a proper component of valuation for these  
7 boat docks for the purposes of the, of GCAD, is it?

8 A Correct. For '07.

9 Q Now, to get back to the docks.

10 What about for '08?

11 A I don't know. I think the same method was used.

12 Q Let me just make sure we're all clear on this at  
13 the risk of being a little bit redundant.

14 As you sit here today, the permit is not  
15 considered a component of value for boat docks for tax  
16 purposes?

17 A That's correct.

18 Q Because it is intangible personal property which is  
19 not taxable?

20 A Okay.

21 Q Yes?

22 A Yes.

23 Q Now, with respect to the docks, let's talk a little  
24 globally here. And we're talking about the private,  
25 privately-owned boat docks on Lake Texoma. You would agree

1 that each boat dock has unique characteristics?

2 A Yes.

3 Q There are variables with respect to age, right?

4 A That's a question?

5 Q Yeah.

6 A Yes.

7 Q How, because I know you applied a depreciation  
8 schedule, how did you determine the age of a slip?

9 A Based on information received through the Freedom  
10 of Information Act from the Corps.

11 Q And what specifically did the Corps information  
12 say? And I don't want the specific information to any  
13 particular dock, but did it say -- how did it characterize  
14 the age?

15 A I believe one of the headings was year.

16 Q Okay. We've --

17 (Plaintiff's Exhibit Number 11 previously  
18 marked.)

19 Q (By Mr. Smith) I want to show you what's been  
20 marked as Plaintiff's Exhibit Number 11. That was produced  
21 to us in some discovery. And it appears as though someone  
22 has tried to identify the various headers that are associated  
23 with this document. Do you know whose handwriting that is?

24 A I do.

25 Q Is it yours?

1 A Yes.

2 Q Okay. And just so we're all clear, Plaintiff's  
3 Exhibit Number 11 is a blacked-out version of what was  
4 produced to Grayson County Apprais -- Grayson Central  
5 Appraisal District in 2007 from the United States Corps of  
6 Engineers, right?

7 A Yes.

8 Q And in response to one of our requests we said,  
9 please tell us what the headers, the titles were. Right?

10 A I --

11 Q And that's what you did?

12 A I believe what our task was is to identify where  
13 these would be inputted into the system.

14 Q Okay. Now, with respect to the age of a dock,  
15 which header did you use to ascertain the age of a dock?

16 A I believe the header was Date.

17 Q And is that found on the first page of Exhibit 11?

18 A Yes.

19 Q Okay. Looks like the third column?

20 A Yes.

21 Q And would that just have a, a year in that column?

22 A I don't recall. I mean, I know the date was  
23 included but --

24 Q It, it looks to be a pretty small column so I'm  
25 assuming it couldn't have much more than just the 1981 type

1 of number there. Do you recall?

2 A Not --

3 MR. JACKSON: Objection, form.

4 A -- specifically.

5 Q (By Mr. Smith) Well, what did you, what did you  
6 write down for the header, comment?

7 A Improvement Adjustment Detail.

8 Q What does that mean?

9 A That is where you could find the information in our  
10 system.

11 Q Okay. So in your system it would have, if you went  
12 to a particular taxpayer and looked under the Improvement  
13 Adjusting Detail it would have the information taken from  
14 that column called Date?

15 A I believe so.

16 Q Okay. We're going to pull up one in a minute so we  
17 can compare it, but while he's looking for that, the date  
18 information, did you talk to anybody with the Corps to  
19 ascertain what that represented?

20 A No.

21 Q How do you know that's the date the structure was  
22 constructed?

23 A I probably accepted it under the owner's, the  
24 ownership information request that I sent to the Corps under  
25 the Freedom of Information Act.

1 Q Okay. I'm looking at Exhibit Number 1 which is  
2 your request. I don't see anywhere that you've requested  
3 information about when the dock was constructed.

4 A I did not request it. I asked for ownership  
5 information general and received the printout.

6 Q As a general rule, the older something is the less  
7 value it's going to have, right?

8 A True.

9 Q And that's --

10 A To some extent.

11 Q And that's why the date the docks were constructed  
12 was an important component for your formula, right?

13 A Yes.

14 Q You requested information from the Corps. You get  
15 back something that indicates a date. Right?

16 A Yes.

17 Q It doesn't tell you what that date means?

18 A No.

19 Q Right?

20 A Correct.

21 Q You didn't talk to anybody with the Corps about  
22 what that date means, right?

23 A No.

24 Q It could be the date of the permit for all you  
25 know?

1 A True.

2 Q So that really isn't a good indicator of when the  
3 dock was constructed, is it?

4 MR. JACKSON: Objection, form.

5 MR. SMITH: Did you get an answer to that last  
6 one?

7 A Repeat the question.

8 MR. SMITH: Can you find that?

9 COURT REPORTER: "So that really isn't a good  
10 indicator of when the dock was constructed --"

11 MR. JACKSON: Objection, form.

12 A I would agree.

13 Q (By Mr. Smith) Okay.

14 (Plaintiff's Exhibit Number 12 previously  
15 marked.)

16 Q (By Mr. Smith) Also produced to us was this  
17 document I've marked Plaintiff's Exhibit Number 12. Do you  
18 know what that is?

19 A It is a printout of where you would find the  
20 information from the Corps record in our data system.

21 Q Okay.

22 A Or database.

23 Q And the third one down, says Improvement Adjustment  
24 Detail, correct?

25 A On the GCAD computer system, yes.



1 Q Okay. And that's what you were just telling us  
2 about?

3 A Yes.

4 Q Now some of the information is, is marked  
5 confidential in Exhibit Number 12. And what -- just the dock  
6 is marked confidential, Number 2, correct?

7 A Yes.

8 Q Would that be the DE number that the Corps assigns  
9 to a particular dock?

10 A Probably.

11 Q Okay.

12 Also marked as confidential on Exhibit Number  
13 12 is the type, size and number of slips, correct?

14 A Yes.

15 (Plaintiff's Exhibit Number 9 previously  
16 marked.)

17 Q (By Mr. Smith) Let me show you what we've marked  
18 as Exhibit Number 9. Can you identify that?

19 A This is a Property Group Code Report of boat slips.

20 Q Is that a GCAD document?

21 A It is.

22 Q Okay. It appears to bear a date of 6/8 of '07. Do  
23 you have any reason to question that?

24 A No.

25 Q And I think it appears to be a list of all of the

1 private boat docks. I'm not going to ask you to say that but  
2 does it look generally like that may be what it is?

3 A It appears to be so.

4 Q Okay. Looking at this is what you've called  
5 Improvement Adjustment Detail shown on Exhibit Number 9?

6 A What Number 9?

7 Q Exhibit Number 9, the one that's in your right  
8 hand.

9 A And the question again?

10 Q Yeah. Is Improvement Adjustment Detail shown on  
11 Exhibit Number 9?

12 A It's asking for a date.

13 Q No, I'm asking of the, the category, Improvement  
14 Adjustment Detail, reflects, is shown on Exhibit Number 9,  
15 that information?

16 A Are you asking of that's a header on this report?

17 Q I'm just asking if the information that's  
18 characterized as Improvement Adjustment Detail, shows up on  
19 Exhibit Number 9?

20 A I would say no.

21 Q Okay. Is that a column that's in addition that you  
22 could produce from a report from GCAD?

23 A I don't think it could be pulled in a report.

24 Q Okay. So if -- where was it -- where is it going  
25 to show up?

1           A     It is in part of the computer system or our  
2 software program that allows us to put it in a field to, to,  
3 I guess to, to keep that information.

4           Q     Okay. So if a taxpayer was to come and make a  
5 request for documents reflecting the age of the boat slips,  
6 can that information be produced in a written form?

7           A     Probably.

8           Q     Would it be a matter of going through my hand and  
9 reproducing that information?

10          A     I think so.

11          Q     Okay. Does the GCAD system have stored information  
12 about the year a home is built, a residential?

13          A     We have historical information, yes.

14          Q     So you could produce a report from the GCAD  
15 computers with that information?

16          A     Yes.

17          Q     But you could not produce a report without going  
18 through the handwritten mechanisms of producing the same type  
19 of information for the boat docks?

20          A     I think either way, seeking either of those  
21 informations, would have to be done manually.

22          Q     Okay. Now, now the Corps information does not have  
23 anything saying year built, does it?

24          A     Correct.

25          Q     So with respect to the boat docks -- you may have

1 answered this and if you have, I apologize -- is there a  
2 category of information within the GCAD computers that is  
3 classified as year built?

4 A Yes.

5 Q And that would simply incorporate the, the year  
6 from the Corps information?

7 A As a starting point, yes.

8 Q Talking about the variables, the age, the age of  
9 the document is an important variable for purposes of con--  
10 conducting an appraisal, right?

11 A Yes.

12 Q Even though some of those docks have been  
13 reconstructed, too, right?

14 A Yes.

15 Q Does, through Automation.com, that's the system I  
16 think GCAD uses, isn't it?

17 A I believe so.

18 Q Does it have year built information on it?

19 A I don't know -- regarding boat slips?

20 Q Let's start with houses, residences.

21 A I don't know. I've only accessed that once or  
22 twice.

23 Q Okay. So your saying, answer would be the same  
24 with respect to boat slips. You don't know on that either?

25 A I don't know.

1 Q Some boat slips have more wear and tear than  
2 others. You agree with that, right?

3 A Yes.

4 Q And that's important consideration for assessing  
5 value, isn't it?

6 A Yes.

7 Q Others have been maintained better than others,  
8 right?

9 A Yes.

10 Q And also an important consideration for assessing  
11 value, right?

12 A Yes.

13 Q You understand that boat houses have differing  
14 construction materials, right?

15 A Yes.

16 Q That's an important consideration in assessing  
17 value, isn't it?

18 A Yes.

19 Q There are different qualities of construction of  
20 boat houses, correct?

21 A Yes.

22 Q And that's again an important consideration in  
23 assessing value, right?

24 A Yes.

25 Q Do you know what the difference is between an

1 encapsulated and a non-encapsulated floating device is?

2 A Not necessarily.

3 Q Okay. So if, if that's a distinguishment between  
4 certain boat houses, you wouldn't have any information about  
5 that, would you?

6 A I don't believe so.

7 Q Okay. Some are covered, some are not, correct?

8 A True.

9 Q And that's a difference, that makes a difference in  
10 value, doesn't it?

11 A Yes.

12 Q There are different mooring techniques to these  
13 various boat houses, aren't there?

14 A I don't know.

15 Q Well, you know that some are on poles and they rise  
16 up with the pole, or rise up with the water and the pole  
17 stays stationary. Do you know that?

18 A Yes.

19 Q Others are just simply tethered by cable? Did you  
20 know that? Did you know that?

21 A Not necessarily.

22 Q Okay. Had you gone out and taken a physical  
23 inspection you might have determined that, right?

24 MR. TABOR: Objection, form.

25 A Perhaps.

1 Q (By Mr. Smith) Are you aware that the depth of the  
2 water beneath a slip affects its value?

3 A No.

4 Q Because -- well, are you aware that a shallow slip  
5 can't necessarily hold a larger vessel?

6 A The theory holds.

7 Q Okay. Would that be an important component to be  
8 aware of when you're assessing value?

9 A I don't think so.

10 Q As I understand it, 2007 was the first time that  
11 GCAD made a concerted effort to put all of the boat docks on  
12 the property rolls, right?

13 A True.

14 Q And I think we've already talked about, you did not  
15 undertake to inspect any of the boat docks physically, right?

16 A No field inspections made.

17 Q And so with respect to the various variables we  
18 just talked about; age, construction, materials, wear and  
19 tear, all of those things, you have no information about  
20 those variables, do you?

21 MR. TABOR: Objection, form.

22 Q (By Mr. Smith) And I'm talking about 2007?

23 A That's correct.

24 Q And certainly nothing prevented you from doing the  
25 physical inspection, did it?

1 MR. JACKSON: Objection, form.

2 A Time constraint.

3 Q (By Mr. Smith) Now, the income approach we talked  
4 about has no applicability to the residential -- I don't mean  
5 residential -- the private boat docks, does it?

6 A That's correct.

7 Q But it does have application to the commercial  
8 marinas, right?

9 A Yes.

10 Q Would you agree that the average value of the boat  
11 slips for the commercial marinas on Lake Texoma is less than  
12 three dollars per square foot?

13 MR. TABOR: I'm going to object real quick and  
14 insert a running objection here. There's two cases that are  
15 pending that we're here today on. One of them involves an  
16 equalization protest and one of them doesn't. And I just  
17 want to make sure that -- I don't think I'm waiving -- I want  
18 to make sure that it's really clear that, that the Grayson  
19 County Appraisal Review Board objects to any line of  
20 questioning that deals with the equalization, outside of  
21 whether that issue was protested or not during today's  
22 deposition. I recognize that in the line of fire issue, in  
23 the Phillips case, but I don't believe it is until, until a  
24 court of law determines that equalization should be heard. I  
25 don't think it's a line of fine issue in the White case.



1 MR. JACKSON: The same for Grayson Central  
2 Appraisal District.

3 Q (By Mr. Smith) Do you know the answer to the  
4 question?

5 A Can you repeat the question?

6 Q Yeah. Isn't it true that the commercial marinas  
7 have a value on average of less than three dollars per square  
8 foot?

9 A I do not know that.

10 Q Have you ever looked into that?

11 A No.

12 Q Have you ever heard about that before?

13 A I have heard mention of it.

14 Q Okay. You've seen documents in ARB hearings  
15 concerning that, haven't you?

16 A Yes.

17 Q In 2007, when the decision was made to place the  
18 private boat docks on the appraisal roles, did you have any  
19 comparable sales?

20 A Yes. Did you say commercial or did you say --

21 Q No.

22 A -- residential?

23 Q I'm talking about the private boat docks.

24 A Okay.

25 Q Did you have any comps?

1 A Yes.

2 (Plaintiff's Exhibit Number 44 previously  
3 marked.)

4 Q (By Mr. Smith) You looked at maybe earlier Exhibit  
5 44. This was produced in connection with the hearing for Mr.  
6 and Mrs. Parks and produced here for discovery. Are these  
7 the comps that you're aware of?

8 A Yes.

9 Q The first comp appears to be a sale for \$10,000; is  
10 that right?

11 A That's correct.

12 Q And I think you were using a value of \$27.05 per  
13 square foot; is that right, in all these appraisal review  
14 board hearings?

15 A That's correct.

16 Q Just doing the math here, at 27.05, it comes up to  
17 1306 on your first comp. Would you disagree with that?

18 A The statement is the calculation is \$27.05 price  
19 per square foot with functional added.

20 Q Okay. What functional are you aware of there?

21 A The fact that the boat dock needed some  
22 stabilization repairs.

23 Q Well, that would drop down from twenty-seven and a  
24 nickel, wouldn't it?

25 A I'm saying that the purchase, it was explained to

1 me that the purchase was knowing that he had to put work into  
2 it.

3 Q The second comp, tell me about that one.

4 A It is a property that sold twice. The first time  
5 it sold was without a boat slip. And the second time it sold  
6 it had a boat slip included with it. Actually, it was a  
7 three-slip.

8 Q You did not segregate, however, the value  
9 attributable to the permit, did you?

10 A That's correct.

11 Q Was it, are you aware that there was a permit only  
12 purchased for \$60,000. Did that not come up in one of the  
13 ARB hearings?

14 A It probably did.

15 Q So you are aware of that?

16 A I heard that in testimony but using the permit  
17 shoreline information I believe a permit only cost \$30 for a  
18 five-year period.

19 Q Okay.

20 A So --

21 (Plaintiff's Exhibit Number 37 previously  
22 marked.)

23 Q (By Mr. Smith) Just for the record you're looking  
24 at Exhibit 37.

25 A I don't know --

1 Q It's on the sticker there on the left.

2 A There is a document from the Corps regarding  
3 Shoreline Use Permit information, and it states that a permit  
4 is a five-year issuance for \$30. It's my understanding that  
5 a permit cost \$30. I don't know that that specific document  
6 there, exhibit, stated it.

7 MR. JACKSON: Can we go off the record a  
8 second?

9 MR. SMITH: Sure.

10 COURT REPORTER: Time is 11:30 a.m.

11 (Off the record from 11:30 a.m. to 11:31 a.m.)

12 COURT REPORTER: Back on the record at 11:31  
13 a.m.

14 (Plaintiff's Exhibit Number 48 previously  
15 marked.)

16 Q (By Mr. Smith) Ms. Lammers, I'm going to show you  
17 some documents marked as Exhibit 48.

18 You attended the ARB hearing with Mr. White  
19 and RFW Properties, Inc., didn't you?

20 A Yes.

21 Q That was back in September of '07 as I recall,  
22 right?

23 A Okay.

24 Q Well, we've got some documents we'll get to later  
25 but I think that's about right. And in that hearing certain

1 evidence was presented, and I've got Exhibit 48. Do you  
2 recall that being presented in the hearing?

3 MR. TABOR: Sorry, Scott. Do you have a copy  
4 of that? Let me see a copy.

5 A You're asking me if I've seen this, that it was  
6 presented at a hearing?

7 Q (By Mr. Smith) Yes, ma'am.

8 A Yes.

9 Q Okay. Looking at that first screen there, is that  
10 a GCAD document?

11 A No. This is evidence prepared -- the first sheet  
12 or so is the evidence prepared by the taxpayer and the  
13 comment about permit valuation I accepted as information from  
14 the taxpayer and not what the shore, the Corps states their  
15 permits are valued at.

16 Q Okay. In looking back at your comp, the second  
17 comp, what did you assess a value, what did you opine what  
18 the value for the boat house was going to be in that second  
19 comp?

20 A The improvement valuation for the boat slips.

21 Q How much?

22 A I don't recall what it is on the roll for.

23 Q Talking about Comp 2 here, is that an enclosed  
24 private dock?

25 A It is a, it's a three-slip.

1 Q And is it enclosed?

2 A Part of it is, yes.

3 Q Okay. Did the photograph that you presented as  
4 evidence depict an enclosed slip?

5 A I believe so.

6 Q Let's talk about mass appraisals. That's how you  
7 assess the boat docks, correct?

8 A We used Marshall and Swift and cost --

9 Q Are you saying you did not utilize a mass, mass  
10 appraisal technique to appraise these boat docks?

11 A I want to say I used cost publication and applied  
12 it across the board.

13 Q What is your understanding of what a mass appraisal  
14 is?

15 A A mass appraisal is using sales -- well, in  
16 residential primarily it's easier to access sales. Sales and  
17 applying that cost -- actually, it's not the cost but that  
18 market across the board, unlike properties.

19 Q What you do is you, for mass appraisal you would  
20 create a model and try to apply it to various similarly  
21 situated properties?

22 A Yes.

23 Q Isn't that what you did here?

24 A Okay. Yes.

25 Q If you don't do a mass appraisal I assume, and

1 correct me if I'm wrong, that you're going to go out and do a  
2 personal inspection of the property, assess it for a  
3 specific, unique characteristics, and come up with a value  
4 particularly for that property, right?

5 A Okay. Yes.

6 Q So did you or did you not do a mass appraisal of  
7 the boat docks?

8 A In that respect it was mass.

9 Q Okay. And you understand mass appraisals are  
10 governed by the USPAP, right?

11 A Yes.

12 (Plaintiff Exhibit Number 36 previously  
13 marked.)

14 Q Okay.

15 I've got Exhibit 36 which appears to be  
16 excerpts from the USPAP with respect to mass appraisals. Can  
17 you identify it as such?

18 A Yes.

19 Q Okay.

20 A This is USPAP.

21 Q Okay. And that is, as we've already discussed,  
22 authoritative, right?

23 A Yes.

24 Q It's the guidelines that you as a professional  
25 appraiser need to follow when conducting a mass appraisal

1 technique, right?

2 A Yes.

3 Q And you understand that you are to correctly employ  
4 the techniques identified in the USPAP, correct?

5 A Yes.

6 Q You are not to render a mass appraisal in a  
7 careless manner or negligent manner, are you?

8 A Yes.

9 Q You understand that you have a professional  
10 responsibility to ensure that on an overall basis your model  
11 when doing a mass appraisal meets attainable standards of  
12 accuracy, right?

13 A Yes.

14 Q And you when you're doing a mass appraisal are  
15 required to take reasonable steps to ensure that the quantity  
16 and the quality of your factual data is sufficient to produce  
17 a credible appraisal?

18 A Yes.

19 Q What did you do to ensure that the factual data was  
20 sufficient to produce a credible appraisal of these boat  
21 docks?

22 A I sought information through discovery and used the  
23 information and the other publications out there to apply a  
24 value.

25 Q The sum total of what you did was receive



1 information from the Corps, create a model using Marshall and  
2 Swift, applying that model to the information you received  
3 from the Corps, right?

4 MR. TABOR: Objection, form.

5 A Yes.

6 Q (By Mr. Smith) You did not undertake to take any  
7 physical inspections of any of these pieces of property,  
8 right?

9 MR. TABOR: Objection, form.

10 A Not in a concerted effort for 2007.

11 Q (By Mr. Smith) Not from any effort in 2007, did  
12 you?

13 MR. JACKSON: Objection, form.

14 A Yes.

15 Q (By Mr. Smith) Just to make sure we're clear, did  
16 you inspect any private boat docks prior to issuing the  
17 appraisals on private boat docks from 2007?

18 A Field inspections?

19 Q Yes.

20 A No.

21 Q And you didn't take into consideration any of the  
22 variables we've already talked about with respect to even one  
23 of those boat docks, did you?

24 MR. TABOR: Objection, form.

25 A Using Marshall and Swift and the basis of good,

1 average and -- I don't know if it was fair or poor condition.  
2 I used the middle ground. So to answer that I feel that I  
3 did use condition, but not specific to individual structures.

4 Q (By Mr. Smith) You used the average category out  
5 of the low, average and good in each and every boat dock  
6 appraisal that you added in 2007, right?

7 A Yes.

8 Q And you used the number of \$27.05 on each and every  
9 boat dock appraisal that you added in 2007, didn't you?

10 A Yes.

11 Q What quality control program did GCAD employ to  
12 ensure that current and consistent records relate to these  
13 boat docks?

14 A I don't know how to answer that.

15 Q Do you know of any quality control program that  
16 GCAD employs?

17 MR. JACKSON: Objection, form.

18 A No.

19 Q (By Mr. Smith) What checks and audits exist to  
20 ensure that current and consistent records relate to these  
21 boat docks?

22 MR. JACKSON: Objection, form.

23 A I don't know.

24 Q You understand you should calibrate your model when  
25 you're using a mass appraisal technique for individual

1 characteristics that affect value?

2 A Yes.

3 Q You didn't do that, though, did you?

4 MR. JACKSON: Objection, form.

5 Q (By Mr. Smith) In 2007, for these boat docks you  
6 did not calibrate your model for any variables that we've  
7 talked about earlier?

8 MR. JACKSON: Objection, form.

9 A I don't think so.

10 Q (By Mr. Smith) Okay. And you understand when  
11 using a mass appraisal model there are some individual  
12 conclusions that will not meet the standards of  
13 reasonableness?

14 A Can you repeat it?

15 Q Yes. Even when, when you're using a mass appraisal  
16 approach some individual value conclusions will not meet  
17 standards of reasonableness, will they?

18 A Okay.

19 Q Okay. And when using your mass appraisal  
20 technique, some individual value conclusions won't be  
21 consistent, will they?

22 A I don't know.

23 Q And when using your mass appraisal model, some of  
24 those individual value conclusions will not be accurate, will  
25 they?

1 MR. JACKSON: Objection, form.

2 A I think using our mass appraisal methods that we  
3 have, I think there are properties that will fall outside the  
4 norm.

5 Q (By Mr. Smith) It's implicit in your mass  
6 appraisal approach, isn't it?

7 A Yes.

8 (Plaintiff's Exhibit Number 29 previously  
9 marked.)

10 Q (By Mr. Smith) Let me show you what we've marked  
11 as Exhibit 29. Do you recognize that?

12 A Yes.

13 Q What is that?

14 A It is a summary sheet of boat dock valuations that  
15 I created.

16 Q You, you reference on the very top that  
17 calculations used to come up with base valuation of boat dock  
18 using Marshall and Swift Section 67, Page 6. Was that your  
19 source?

20 A That's correct.

21 Q Okay. This document has a value, an average  
22 quality value of 28.50. Did you initially come up with a  
23 higher number than \$27.05?

24 A If the math is right, then it would be yes.

25 Q Well, that's -- I'm just reading the number right

1 | there in the middle of the page.

2 |       A     Yeah. I, I didn't -- I don't know if it's a typo  
3 | or if it adds up.

4 |       Q     And using this model, this is your model, right?

5 |       A     Yes.

6 |       Q     Okay. That you derived allegedly from the Marshall  
7 | and Swift, correct?

8 |       A     Correct.

9 |       Q     What you did using this model was you took those  
10 | numbers, the frame, plywood, roof, flotation, and multiplied  
11 | it times the perimeter of the boat slip?

12 |       A     Yes.

13 |       Q     So you took the outside dimensions and multiplied  
14 | it times each of these to come up with a valuation?

15 |       A     Yes.

16 |       Q     And this perimeter information came from the Corps  
17 | documentation, right?

18 |       A     Yes.

19 |       Q     Which you accepted as accurate?

20 |       A     Yes.

21 |                       (Plaintiff's Exhibit Number 28 previously  
22 | marked.)

23 |       Q     (By Mr. Smith) Exhibit 28 appears to be an email  
24 | from you to, to Ms. Cofer; is that right?

25 |       A     Yes.

1 Q Did she approve of your model?

2 A She reviewed the model, yes.

3 Q Okay. Is that how it got revised you think maybe  
4 down to that twenty-seven and a nickel?

5 A Yes. I know we did discuss it.

6 Q Okay. So the model that actually ended up being  
7 used is the one we see as Exhibit 31; is that right?

8 A There's my type -- yes.

9 Q Okay. So for each and every one of the boat dock  
10 calculations Exhibit 31 is the model which you used to do the  
11 calculations?

12 A Yes.

13 Q And as I looked at it, the only change appeared to  
14 be using decking instead of marine plywood. Does that sound  
15 familiar to you?

16 A Yes.

17 Q And this model, Exhibit 31, again it was used on  
18 each and every one of the boat docks that were added in 2007?

19 A I question regarding the word "added." There were  
20 boat docks existing on the roll already, so those were  
21 corrected.

22 Q Okay. So --

23 A Or verified.

24 Q Good. So the ones that you added you used as a  
25 model on Exhibit 31. And then the ones that were already on

1 the rolls you modified to be consistent with the model on  
2 Exhibit 31, right?

3 A I, I believe so.

4 Q Okay. And it's also the same model that you used  
5 in each and every one of the ARB hearings, correct?

6 A Yes.

7 Q Are you still going to use this model for the  
8 valuations for 2008?

9 MR. JACKSON: Objection, form.

10 A Yes.

11 Q (By Mr. Smith) And I think you even used this  
12 model in the Denman hearing in March of 2008, right?

13 A Yes.

14 (Plaintiff's Exhibit Number 32 previously  
15 marked.)

16 Q (By Mr. Smith) Looking at Exhibit 32, can you tell  
17 me what the handwritten notations indicate?

18 A They are procedural notes on how to input the  
19 information into the system?

20 Q Is that your handwriting?

21 A It is.

22 Q Okay. Data Processing Notes. What does Number 1  
23 indicate?

24 A What type of an account.

25 Q What does "S" mean?

1           A     It's probably structure on the land. I say  
2 probably structure because I never got an answer on that one.  
3 I just assumed it had a structure.

4           Q     Now, the "S" you added to the ID number -- you know  
5 what the ID number is, right?

6           A     Yes.

7           Q     What does that signify to the appraisal district?

8           A     There is no "S" added to the ID number. It, if  
9 you're saying the ID number is the property ID.

10          Q     I'm talking about the GO number.

11          A     The "S" would be the attachment or an additional  
12 account off of the parent.

13          Q     Okay. What does the second entry, Number 2, tell  
14 us?

15          A     To enter a boat dock code.

16          Q     Okay. Is that an internal code only?

17          A     It is.

18          Q     Okay. What does the third thing indicate?

19          A     How to describe the legal.

20          Q     And that would be something that goes to the  
21 taxpayer?

22          A     Correct.

23          Q     The taxpayer would not get anything indicating, at  
24 least based on these notes, that a boat slip was being added  
25 to their account, would it -- would they?



1 A Correct.

2 (Plaintiff's Exhibit Number 30 previously  
3 marked.)

4 Q (By Mr. Smith) I want to show you what has been  
5 marked as Exhibit Number 30. Tell me what that is.

6 A That is a page out of Marshall and Swift.

7 Q Okay. That is the foundation for your model,  
8 correct?

9 A Yes.

10 Q Looking at Exhibit Number 30, the first thing it  
11 says under Small Boat Marinas is, The typical cost range for  
12 floating slips in modern commercial developments is \$3,725 to  
13 6,750 per slip, including ramps, anchor piers, utilities,  
14 lockers, designer fees, et cetera. Did you, were you aware  
15 of that?

16 A I see it.

17 Q Were you aware of it in 2007?

18 A I used the resource I had available, so --

19 Q This is the resource you had available, isn't it?

20 A Yes.

21 Q Did you see that sentence when you looked at it  
22 when you started creating a model?

23 A Probably.

24 Q Because your model comes out much higher than 3700  
25 and \$6700, doesn't it?

1           A     I think -- I don't know how to interpret it exactly  
2 but I thought that those are each slip in addition to. But I  
3 know it says including ramps and anchors and such.

4           Q     The reason that's there is to give you an idea of  
5 whether the model you create is accurate, isn't it?

6                     MR. TABOR:  Objection, form.

7           A     I think it's there to describe what the improvement  
8 is.

9           Q     (By Mr. Smith)  Did you consider this at all in  
10 your creating a model?

11          A     I think we did.

12          Q     Who is "we?"

13          A     Well, I say we, the district.  I think in compiling  
14 the data or researching information, I think it was brought  
15 to my supervisor and we approved it.

16          Q     Did you take this particular sentence, the first  
17 sentence on Exhibit Number 30, into consideration when  
18 creating your model?

19          A     No.

20          Q     The last sentence in that paragraph says, Actual  
21 contracts have ranged from 1,950 per slip for small berths in  
22 calm riverpoint -- riverfront with no utilities to \$12,000  
23 per slip for high-quality commercial complex with complete  
24 utilities and heavy anchorage.  Did you take that into  
25 consideration when you created your model?

1           A     This is specific to contracts per slip. I would  
2 have to say no.

3           Q     You did say no, didn't you?

4           A     I said no.

5           Q     Thank you.

6                     (Plaintiff's Exhibit Number 33 previously  
7 marked.)

8           Q     (By Mr. Smith) Exhibit 33 is part of your model as  
9 well, is it not?

10          A     Yes.

11          Q     And that tells us what you did. You took the total  
12 square foot times the price of square foot to get your  
13 original value, right?

14          A     Yes.

15          Q     And again, that's the perimeter --

16          A     Yes.

17          Q     -- for each component in your model, the perimeter,  
18 right?

19          A     Each component?

20          Q     Yeah. For the frame, decking, roof, location, you  
21 took the perimeter, right?

22          A     Yes.

23          Q     And then you, then you -- tell me what the second  
24 line indicates, the residual value?

25          A     That is the value of percentage that's left over

1 after it has depreciated down.

2 Q Okay. So you applied a depreciation ratio to  
3 these?

4 A Yes.

5 Q And that's how you came up with your appraised  
6 value?

7 A Yes.

8 Q Now getting back to Exhibit 30, Unit Cost. Deck  
9 and frame, per square foot of deck. You understand that to  
10 mean you're not to use the perimeter value or perimeter  
11 square footage, you're supposed to use the actual square  
12 footage of the deck, right?

13 A I see that, yes.

14 Q That's not the first time you've seen it, is it?

15 A No.

16 Q It came up in September of 2007 in the hearing with  
17 Mr. Thompson where he brought that to your attention.

18 A Thompson?

19 Q Thompson.

20 A I don't know that I, that I remember a Thompson.

21 (Plaintiff's Exhibit Number 49 previously  
22 marked.)

23 Q (By Mr. Smith) I'll hand to you what's been marked  
24 as Exhibit 49. And I'll ask you to look through that and see  
25 if it refreshes you about whether you remember Mr. Thompson

1 and his hearing.

2 A The paperwork looks familiar but I don't recall Mr.  
3 Thompson. I'm sorry.

4 Q Well, whether you recall him or not, do you recall  
5 the matter of the open water not being assessed coming up in  
6 that hearing?

7 MR. JACKSON: Objection, form.

8 A I know that in a hearing water became an issue, but  
9 specifically to Mr. Thompson I don't recall.

10 Q (By Mr. Smith) Okay. And would that hearing that  
11 you're thinking about have been approximately September of  
12 2007?

13 MR. JACKSON: Objection, form.

14 A Is that a question?

15 Q (By Mr. Smith) Yeah.

16 A And the question?

17 Q Do you recall this discussion about water being in  
18 approximately September of 2007?

19 MR. JACKSON: Objection, form.

20 A I know we had hearings in September.

21 Q (By Mr. Smith) Okay. And assuming that Exhibit 49  
22 is, in fact, a record that came from GCAD, and I'll represent  
23 that it did, you're the only appraisal district  
24 representative who has been attending these boat dock  
25 hearings, right?

1 A The majority of the cases, yes.

2 Q Okay. Has somebody else been covering any of them?

3 A I don't know so I can't answer.

4 Q Do you -- I'm going to direct you to the second  
5 page of Exhibit 49 where it says, The only thing that should  
6 have been estimated at 20 -- twelve dollars and twenty-four  
7 dollars -- \$12.24 a square foot is the roof. As it shows in  
8 Marshall and Swift, the frame, decking and flotation is based  
9 on deck size.

10 A Okay.

11 Q Did you see that, do you know?

12 A I don't recognize this writing on this document as  
13 being presented to me. But I recall water being an issue in  
14 at least one hearing.

15 Q Okay. It was brought to your attention that the  
16 Marshall and Swift requires you to estimate on the square  
17 foot of deck, right?

18 A Yes. And that was not done.

19 Q Right. Your, your model is not correct according  
20 to Marshall and Swift. Would you agree with that?

21 MR. JACKSON: Objection, form.

22 A I agree the decking was not correctly measured.

23 Q (By Mr. Smith) And not just the decking but the  
24 frame as well, right?

25 A The framing?

1 Q Yeah. Unit cost, deck and frame per square foot of  
2 deck. So according to Marshall and Swift the properties of  
3 this information would be to only charge the square foot  
4 price per the amount of deck, right?

5 A Correct.

6 Q Not the perimeter of the boat house, correct?

7 A Yes, except in mass appraisal perimeters are used.

8 Q You're charged in using a mass appraisal and using  
9 reliable information, aren't you?

10 A Yes.

11 Q And when you disregard Marshall and Swift and  
12 disregard their instructions to use only the decking, that's  
13 not reliable, is it?

14 MR. JACKSON: Objection, form.

15 A I think it was probably misapplied by me.

16 Q (By Mr. Smith) Okay. And if it had been properly  
17 applied it might have been more consistent with the values we  
18 see in that first paragraph, right?

19 MR. JACKSON: Objection, form.

20 A Yes.

21 Q (By Mr. Smith) Now knowing your model is being  
22 misapplied, how is it that you have not corrected this for  
23 2008?

24 MR. TABOR: Objection, form.

25 A I don't know that '08 is completed.

1 Q (By Mr. Smith) I'm going to play you an excerpt of  
2 what we're purporting to be the Thompson hearing in September  
3 of '07, and see if you can identify that.

4 (Tape played.)

5 Q (By Mr. Smith) Having listened to that, does that  
6 refresh you?

7 A Yes.

8 Q Do you remember that hearing?

9 A I do.

10 Q If it was in September of '07, that wouldn't be a  
11 surprise to you?

12 A No.

13 Q Okay. After that was brought to your attention,  
14 you were aware that your model was erroneous, right?

15 MR. TABOR: Objection, form.

16 A I'm aware of the decking issue.

17 Q (By Mr. Smith) Okay. Did you then attend ARB  
18 hearings at, ABR -- ARB hearings after that where you  
19 continued to assert your model as the valuation?

20 A Yes.

21 Q In fact, you did it in March 19th of 2008 in the  
22 Denman hearing, didn't you?

23 A Yes.

24 Q So you continued to present a model that you knew  
25 was not accurate, right?



1 MR. JACKSON: Objection, form.

2 A It's the information we used consistent, yes.

3 Q (By Mr. Smith) Well, and that's what you said in  
4 Denman was it you wanted, you thought you had to be uniform  
5 with it, right?

6 A And this is also past certification.

7 Q Okay. Past certification or not, you came in as a  
8 professional appraiser and presented information which was  
9 not correct, didn't you?

10 MR. JACKSON: Objection, form.

11 A The hearing is a forum to which partly we can get  
12 corrected information.

13 Q (By Mr. Smith) Well, you had the corrected  
14 information in September of '07 yet you were still presenting  
15 and proffering this model again that you have now  
16 acknowledged is not correct.

17 A Okay.

18 Q And that's a violation of the standards that we  
19 talked about, the USPAP, right?

20 MR. JACKSON: Objection, form.

21 A I don't believe so because at the point of  
22 certification as an appraiser there's only certain things  
23 that I can do without further approval from others to correct  
24 records. And the ARB having it already in the system for a  
25 protest is one avenue that could be to address those issues.

1 Q (By Mr. Smith) Now, wait a minute. You're going  
2 to this hearing which you're testifying under oath, and  
3 you're not advising the ARB board that you're using a flawed  
4 model?

5 MR. JACKSON: Objection, form.

6 A I didn't believe my model was flawed.

7 Q (By Mr. Smith) You didn't think after September of  
8 '07 when you learned that you were incorrectly applying deck  
9 and framing at least to the perimeter when it should have  
10 been just the decking, you didn't think that was incorrect?

11 A I --

12 MR. TABOR: Objection, form.

13 A I do not think it's incorrect because as a mass  
14 appraiser we use exterior measurements. And yes, I'm aware  
15 that this water and under the boat slip or in the middle.

16 Q (By Mr. Smith) When you learned that in September  
17 of '07, did you notify your superiors that you had a flawed  
18 model?

19 MR. JACKSON: Objection, form.

20 A No.

21 Q (By Mr. Smith) Now, Exhibit 36 is our USPAP  
22 standards that says on the second page under Standard 6.1, In  
23 using mass appraisals, shall not commit a substantial error  
24 of omission or commission that it significantly affects the  
25 mass appraisal. You had a significant error, didn't you?

1 MR. TABOR: Objection, form.

2 A I don't know how significant significant is.

3 Q (By Mr. Smith) If, if the calculations show that  
4 it made a 57-percent difference, would you agree that's a  
5 substantial error?

6 A Yes.

7 MR. SMITH: Good time for lunch?

8 MR. JACKSON: Sure.

9 COURT REPORTER: Time is 12:06 p.m.

10 (Recess from 12:06 p.m. to 1:15 p.m.)

11 COURT REPORTER: Time is 1:15 p.m.

12 Q (By Mr. Smith) Okay, Ms. Lammers. Where we left  
13 it was I think we had discussed that there was a mistake in  
14 your model, correct?

15 A Okay.

16 Q I want to show you a hypo -- or an example. We've  
17 got it marked as Exhibit Number 50. And this is a boat slip  
18 or a boat dock with two slips on it, and it's got dimensions  
19 on it. Do you see that on the second page of Exhibit 50?

20 A I do.

21 Q We've got perimeter dimensions and then we've got  
22 the dimensions of the open slip space. Do you see those?

23 A Yes.

24 Q And the first page, we've got some calculations and  
25 I, I'll represent to you these were done mathematically so

1 that they should be correct. And we have under this blue  
2 heading on Exhibit 50 it says Total Deck Area, 35 by 35,  
3 which is consistent with that example on the second page,  
4 right?

5 A Yes.

6 Q And the total square footage is calculated to be  
7 1225. Would you agree with that?

8 A That's what it states.

9 Q Okay. You can accept that as looking about right?

10 A Okay.

11 Q The open space is also calculated, 13 feet by 29  
12 feet for each slip. Do you see that?

13 A Yes.

14 Q And the calculation is 377 square feet per each.  
15 And if you take the total deck area less the open space of  
16 each slip it concludes that the total deck area is 471 feet.  
17 Correct?

18 A Okay.

19 Q If those numbers are correct that would be the  
20 amount of deck area shown on the second page of Exhibit 50,  
21 wouldn't it?

22 A Say it again?

23 Q Yeah. If those numbers are correct, you take your  
24 perimeter less your open space, the 471 would be the amount  
25 of total deck area shown on the second page of Exhibit 50?

1           A     In this example?

2           Q     Yes, ma'am.

3           A     It excludes any roof --

4           Q     I'm not -- we're not talking about roof here.

5     We're just talking about the deck space for right now. Okay?

6           A     Okay.

7           Q     The part under the green here -- do you agree if

8     the calculations are correct, that would be the total deck

9     area?

10          A     It appears so.

11          Q     Okay. Using your model, is the bottom portion how

12     you would have applied your model to that example?

13          A     It, it appears in this example. I don't have a

14     date.

15          Q     Okay. Well --

16          A     Okay. I see it.

17          Q     The bottom third --

18          A     It appears, yes.

19          Q     Okay. That's how you would have applied those

20     numbers to your model is what I'm asking?

21          A     Yes.

22          Q     And if that, in fact, the calculations were correct

23     and it used a 40-year depreciation with 40 year -- 40 percent

24     residual -- okay -- and it says on actual age 17 years, you

25     would have come up with a value of \$28,878, using that model,

1 | if the calculations are correct that's shown on Exhibit 50?

2 |       A     Hypothetically, yes.

3 |       Q     Okay.

4 |                       Now, if you used the Marshall and Swift model  
5 | as we discussed before lunch, calculating only deck area, the  
6 | middle part under the green header, would you see if that's  
7 | how you would have applied it to that situation?

8 |       A     I don't know -- I didn't, I didn't do it this way.  
9 | I don't --

10 |       Q     Well, if you just used deck area as opposed to  
11 | total perimeter, the middle sections, frame, metal only times  
12 | the deck area, right?

13 |       A     Repeat your question?

14 |       Q     Yeah. Is that not what, in fact, it purports to be  
15 | doing?

16 |       A     In the hypothetical question, yes.

17 |       Q     Yes, using that \$10.25 square foot number you used  
18 | in your model, right?

19 |       A     I answered yes.

20 |       Q     Okay. Times the total deck area comes up with a  
21 | valuation to that component, right?

22 |       A     My answer is yes.

23 |       Q     And would the same be true of the, the, the -- we  
24 | talked about the frame, the deck, both calculated on just the  
25 | deck space?

1 A I think I've answered.

2 Q Is that a yes? I'm asking about a different  
3 component.

4 A I've answered it three times, yes.

5 Q But I'm asking about a different component now.  
6 Are you accepting the middle as a calculation using the  
7 Marshall and Swift the way you discussed it before lunch?

8 A Yes.

9 Q Okay. So the total value using the Marshall and  
10 Swift as we discussed before lunch would be 1244- -- \$12,444,  
11 correct?

12 A Hypothetically.

13 Q Okay. And using those numbers, that means that  
14 your model is a 132 percent higher than the calculation using  
15 Marshall and Swift. Would you accept that if it  
16 mathematically computes to that?

17 A Hypothetically, yes.

18 Q And isn't that a substantial error?

19 MR. JACKSON: Objection, form.

20 A I don't believe we've erred.

21 Q (By Mr. Smith) Are you back to the point where you  
22 think that your model is consistent with Marshall and Swift?

23 A No.

24 Q So there is an error, isn't there?

25 A I don't know.

1 Q Why don't you know?

2 A I accept the water but I feel that there's use or  
3 value as a total.

4 Q Are we back to talking about the intrinsic value  
5 and the permit value?

6 A No.

7 Q Okay. You told me earlier that you were limiting  
8 yourself to the structural components. And if you do that  
9 and if you apply Marshall and Swift there is an error in your  
10 model, correct?

11 A Okay.

12 Q Is that a yes?

13 A Yes.

14 Q Thank you. And if it, in fact, calculates out to  
15 almost a 132-percent difference between your calculations and  
16 the Marshall and Swift, you have to agree that's a  
17 substantial error, wouldn't you?

18 MR. JACKSON: Objection, form.

19 A Yes.

20 Q (By Mr. Smith) If your model is incorrect it  
21 results in a mistake, mistake in calculating the market  
22 value, doesn't it?

23 A Yes.

24 Q Now, I'm not sure I heard you correctly this  
25 morning so I want to ask this this way. Although we have



1 | discussed an error in your model, do you intend to keep  
2 | applying that model to these boat docks?

3 |                   MR. JACKSON: Objection, form.

4 |           A     We will, along with sales, need to look at the  
5 | schedule.

6 |           Q     (By Mr. Smith) When you testified in the Denman's  
7 | last month, do you recall saying that it was more important  
8 | to the uniform than to apply the model with the water?

9 |           A     More important? I don't recall.

10 |           Q     Did you tell the ARB panel that you wanted to be  
11 | uniform and that's why you were holding by your model?

12 |           A     It's probably a consistent statement.

13 |           Q     Okay. Because in Denman, the ARB hearing in  
14 | Denman, this error that we've been talking about with the  
15 | Marshall and Swift versus your model was discussed, wasn't  
16 | it?

17 |           A     I don't recall.

18 |           Q     Do you need to hear it?

19 |           A     I don't know. I mean, I don't really remember  
20 | specifics of cases.

21 |           Q     Well, it's just a month ago so that's why I'm  
22 | asking about Denman.

23 |           A     A lot has happened in a month.

24 |           Q     Okay. Do you recall testifying that you would not  
25 | adjust your model because you thought it was more important

1 to be uniform?

2 A Probably, yes.

3 Q So in your mind, rather than be correct, it's more  
4 important to be consistent?

5 A No. The, at the point of protest being filed and  
6 after certification date those accounts or properties, some  
7 of those issues are addressed in hearings. But, yes, I stay  
8 consistent with my model.

9 Q Despite acknowledging that your model was  
10 incorrect?

11 A Okay.

12 Q Is that a yes?

13 A Yes.

14 Q Are you, are you saying because the Denman hearing  
15 was in March that you can't correct a mistake in calculation?

16 A I'm saying there's a point after certification that  
17 there's certain things that can or cannot be addressed or  
18 corrected and some of it takes other, somebody's approval  
19 other than mine.

20 Q But you still have to give truthful testimony, and  
21 if you know there's a mistake you're obligated to bring that  
22 forward, aren't you?

23 A And it comes out in testimony.

24 Q Well, it came out when Mr. Denman asked you about  
25 it, didn't it?

1 A I guess.

2 Q You haven't --

3 A I don't know --

4 Q You haven't voluntarily come forward in any ARB  
5 hearings and stated that your model was an incorrect  
6 application, have you?

7 A No, I have not.

8 Q You didn't do that in Parks in November. You  
9 didn't do that in Denman in March of 2008, right?

10 MR. JACKSON: Objection, form.

11 A I don't think my basis for the schedule is in  
12 error.

13 Q (By Mr. Smith) Tell me how that can be.

14 A I, I use exterior measurements. I'm aware of water.  
15 I used what was at my disposal the best that I interpreted  
16 it.

17 Q The Marshall and Swift actually describes three  
18 separate categories of condition, correct?

19 A Yes.

20 Q And you used average quality for each of the boat  
21 docks, right?

22 MR. TABOR: Objection, form. Are you talking  
23 about the boat docks in these cases, Scott?

24 MR. SMITH: Abso -- I'm talking about the boat  
25 docks on Lake Texoma that were added to the rolls in 2007.

1 Q (By Mr. Smith) In each and every one of those you  
2 used average, correct?

3 A Yes.

4 Q You didn't take into account any peculiar  
5 characteristics to any of these docks that might have been  
6 above average or below average, correct?

7 A Yes.

8 Q And that's not following the USPAP requirements for  
9 mass appraisal, is it?

10 A True.

11 Q I want to talk to you about depreciation. Would,  
12 would you agree that a lot of structure that's over water is  
13 going to deteriorate faster than a structure over land?

14 A Yes.

15 Q You used a 40-year depreciation schedule on these  
16 private boat docks. Why did you use a 40-year depreciation  
17 schedule?

18 A I believe it holds 40 percent of its value at the  
19 point of being depreciated down.

20 Q What authoritative reference manual did you consult  
21 to reach that conclusion?

22 A It is an appraiser call.

23 Q Is it? Did you look at the Marshall and Swift to  
24 see how they depreciate these structures?

25 A No.

1 Q Have you ever seen Marshall and Swift to see how  
2 they depreciate these structures?

3 A No.

4 Q Would you think that Marshall and Swift's opinion  
5 about how you depreciate these types of structures might be  
6 more authoritative than your own?

7 A Did I think about it?

8 Q Do you think about that as you sit here today; that  
9 Marshall and Swift might be more authoritative than Pam  
10 Lammers?

11 A Yes.

12 Q And, of course, the longer a depreciation schedule  
13 which is used it means that the value holds for a longer  
14 period of time, right?

15 A Yes.

16 Q So if you use a longer depreciation schedule, the  
17 structure goes on the books at a higher value, correct?

18 A It holds its value.

19 Q Right. It's higher than if you use a shorter  
20 depreciation schedule, right?

21 A Yes.

22 (Plaintiff's Exhibit Number 40 previously  
23 marked.)

24 Q (By Mr. Smith) Let me show you what we've marked  
25 as Exhibit Number 40. And I'll represent to you that's a

1 section of the Marshall and Swift. Have you ever seen that  
2 before?

3 A That particular page, no.

4 Q How about the second -- and this is Exhibit 40 --  
5 how about the second page of Exhibit 40, have you ever seen  
6 that before?

7 A I don't know.

8 Q It purports to be a life expectancy guideline from  
9 Marshall and Swift, and it purports to, in my estimation,  
10 describe depreciation schedules. Are you aware that that was  
11 contained within Marshall and Swift?

12 A No, I don't recall it.

13 Q And I've got a little section I highlighted on the  
14 second page of Exhibit Number 40. What is the level of  
15 depreciation used by Marshall and Swift?

16 A What is the level of depreciation?

17 Q Yeah. What do they describe there for  
18 depreciation?

19 A Twenty.

20 Q Are you not familiar enough with Marshall and Swift  
21 to apply this?

22 A I, I don't -- I guess I don't understand the  
23 question -- you're talking on the second page?

24 Q Uh-huh. Yes.

25 A And based on the header, Life Expectancy, it looks

1 | like 20 it says.

2 |       Q     Okay.

3 |       A     And 15. I don't -- I don't think I understand the  
4 | question.

5 |       Q     Okay. Do you have enough familiarity with Marshall  
6 | and Swift to know how they describe depreciation?

7 |       A     I'm guessing I don't.

8 |       Q     Did you even know that Marshall and Swift  
9 | identified depreciation for structures?

10 |       A     I did not.

11 |       Q     That's not something you learned in your training?

12 |       A     I don't think so.

13 |       Q     Depreciation is a pretty important component of  
14 | value. Would you agree with that?

15 |       A     I agree.

16 |       Q     And if you're using a 40-year depreciation schedule  
17 | and Marshall and Swift is calling for a 20-year depreciation  
18 | schedule, that's going to significantly impact the value,  
19 | isn't it?

20 |       A     It is.

21 |       Q     Do you not recall discussing this in the Denman  
22 | hearings?

23 |       A     I don't recall.

24 |       Q     If it, if I was to represent to you that this  
25 | Exhibit 40 was produced in the Denman hearing, you just don't

1 recall it?

2 A That's true. I don't recall seeing this.

3 Q Okay. We're going to play a part of the Denman ARB  
4 hearings for you to see if that refreshes your memory a  
5 little bit.

6 (Tape played.)

7 Q (By Mr. Smith) Does that refresh you at all?

8 A I did not hear my voice on there.

9 Q Okay.

10 A I don't recall it.

11 Q Okay.

12 You made reference later in that hearing, and  
13 I don't think we need to play it, maybe you will remember  
14 this, talking about the boat docks as a carport on the water?

15 A I've probably used that before, yes.

16 Q Okay. Is that how you define these boat docks in  
17 your mind?

18 A No, not in its entirety. I mean...

19 Q If, in fact, Marshall and Swift calls for a 20-year  
20 depreciation and your model uses a 40, do you believe that's  
21 a mistake?

22 A I believe it's a factor that probably needs to be  
23 addressed.

24 Q Do you believe it's a mistake to use a 40-year  
25 depreciation schedule if Marshall and Swift describes the



1 application of a 20-year schedule?

2 A Mistake? I don't know. I think it needs to be  
3 addressed.

4 Q Why does it need to be addressed?

5 A Because the publication states one thing and I  
6 think as an appraiser I need to review it and look at it and  
7 discuss it with my superiors.

8 Q If, in fact, if, in fact, that's what the  
9 publication says, that boat sheds should be applied with a  
10 20-year depreciation schedule, don't you have a  
11 responsibility as a professional appraiser to follow that  
12 guideline?

13 A Yes, but I think market has a value as well.

14 Q Well, market is the ultimate question that we're  
15 coming to. That's why you created this model with this mass  
16 appraisal was to reach some sort of reliable opinion of  
17 market value, correct?

18 A Yes.

19 Q So to say that market affects the depreciation  
20 schedule is sort of a backwards way of looking at it, isn't  
21 it?

22 A No. I don't understand.

23 Q Well, depreciation is a component of the model that  
24 you used to apply to reach a market value conclusion, right?

25 A Yes.

1 Q So to say that market value affects the  
2 depreciation schedule is backwards, isn't it, because you  
3 don't get to market value until you apply the model.

4 A Okay.

5 Q Is that a yes?

6 A It's a yes.

7 Q If, in fact, you should have applied a 20-year  
8 ammor -- depreciation schedule, do you believe that would  
9 result in a mistake in calculating the value?

10 MR. TABOR: Objection, form.

11 A A mistake?

12 Q (By Mr. Smith) Yes, ma'am.

13 A It would ul -- it would result in a different  
14 figure.

15 Q So it would result in a calculation of a different  
16 market value for that particular property?

17 A Yes.

18 Q Is this same 40-year depreciation schedule being  
19 used for the 2008 boat dock appraisals?

20 A Yes.

21 Q Do you anticipate visiting with your superiors  
22 about that?

23 A Yes.

24 (Plaintiff's Exhibit Numbers 4 and 5  
25 previously marked.)

1 Q (By Mr. Smith) Let's look at Exhibit Number 4 and  
2 five. They're two notices of appraised value on the  
3 properties for Mr. White's case. Do you recognize them as  
4 such?

5 A Yes.

6 Q And that form on the second page, I think, has a  
7 place where you can check the reason for your protest, right?

8 A That's one of them, yes.

9 Q Can I assume that the appraisal district as a whole  
10 does not want to encourage frivolous appraisals -- frivolous  
11 protests rather. Would you agree?

12 A Can you restate that?

13 Q Yeah. You don't want to encourage a frivolous  
14 protest, do you?

15 A I don't want to -- one more time, please?

16 Q You don't want to encourage people to make  
17 frivolous protests, do you?

18 A I'm -- yes.

19 Q Because protests are very time consuming as we all  
20 know, right?

21 A Yes.

22 Q And you want people to come in with legitimate  
23 protests and not waste your time with something that had no  
24 merit?

25 A As an appraiser I can't make that call. I can't

1 make that determination.

2 Q What if the taxpayer doesn't know which box  
3 applies? Do you know what the appropriate response would be?

4 MR. JACKSON: Objection, form.

5 A If that's a question, manner -- the form states  
6 here that they can also give facts, and there's right here to  
7 write in their own words what is at stake or issues of  
8 concern.

9 Q (By Mr. Smith) In fact, it says at the bottom of  
10 Exhibit 4, you don't need to use the enclosed form to file  
11 your protest, right?

12 A That is correct.

13 Q What do you understand the term "equalization" to  
14 mean with respect to protests?

15 A Comparing the property to others similarly adjusted  
16 and/or same characteristics.

17 Q Okay. And you understand the tax code defines that  
18 discrimination in the appraisal of property is a proper  
19 ground for protest, right?

20 MR. JACKSON: Objection, form.

21 A It is one of the areas?

22 Q (By Mr. Smith) That's what your, your  
23 understanding of an equalization protest is, right?

24 MR. JACKSON: Objection, form.

25 A Is there a question?

1 Q (By Mr. Smith) Yeah. Discrimination in the  
2 appraisal of property is in your mind what we're talking  
3 about is an equalization protest?

4 MR. JACKSON: Objection, form.

5 A I think so.

6 Q (By Mr. Smith) Okay. With respect to an  
7 equalization protest, the language that is used, and correct  
8 me if I'm wrong, is that the appraisal ratio of the property  
9 is equal to or less than the medium level of appraisal of a  
10 reasonable and representative sample of other properties in  
11 the district. Does that sound familiar?

12 A It does.

13 Q What is a reasonable and representative sample to  
14 you?

15 MR. JACKSON: Objection, form.

16 A I don't know that there is a specific number.

17 Q (By Mr. Smith) Is it up to you as the appraiser to  
18 figure that out?

19 A Yeah, I believe so.

20 Q And isn't the concept of the equalization protest  
21 in that it provides a cheaper way for the taxpayer to get  
22 equity in taxation than having you to go out and get an  
23 independent appraisal?

24 MR. TABOR: Objection, form.

25 A I don't know.

1 Q (By Mr. Smith) Well, it is, it is easier to  
2 protest by merely comparing the appraised value contained  
3 within the GCAD records than securing an independent  
4 appraisal, isn't it?

5 A I don't know. I mean...

6 Q Well, one case, your, you can just look at the tax  
7 rolls and determine value; that is my property, there's other  
8 similarly-situated properties, right?

9 A That's a question? Yes.

10 Q Yeah. And on the other side, if you're going to do  
11 a market value you've got to have the information about all  
12 the, all the components of valuation. You might have to hire  
13 an appraiser and do those kind of things to make an adequate  
14 case for yourself, correct?

15 A You're speaking on a taxpayer?

16 Q Uh-huh.

17 A I guess it's an avenue they can choose.

18 Q And if there's, in fact, a clash between taxation  
19 and market value and equal and uniform taxation, do you know  
20 which one prevails?

21 A I don't understand the question.

22 Q Well, suppose you as an appraiser come up to the  
23 conclusion that my home is worth a \$100,000, you believe  
24 that's the fair market value of my home. Yet if we look at  
25 similarly situated, similarly size, similarly, similar

1 properties, everybody else is adjusted at 50,000. Which one  
2 prevails?

3 A Equalization, if it were chosen.

4 Q So if a taxpayer wants to make an equalization  
5 protest, how do they go about doing that in a meaningful  
6 manner?

7 A They express it in written form, in a manner that  
8 can be understood that that is an issue.

9 Q Okay. What do they do to present that issue to the  
10 ARB?

11 A They use whatever means they know to state their  
12 case.

13 Q Well, the only means you know of for them to do  
14 that is to get access to GCAD's records, correct?

15 A I don't know.

16 Q How else would they know what everybody else's  
17 property is appraised for within the GCAD system?

18 A By any means available to them. I, I can't answer  
19 that.

20 Q Well, if the concept is you've got these similarly  
21 situated properties that have different values assessed by  
22 the appraisal district, the only source of that information  
23 is the appraisal district, isn't it?

24 A It is a good source, yes.

25 Q What's another source? Can you think of one?

1           A     Hypothetically, they could just knock on doors and  
2 ask questions. I mean, I, I can't answer that.

3           Q     Prior to 2007, if a taxpayer wanted to make an  
4 equalization protest, or in the year 2007 -- let me clean  
5 that up. Strike that.

6                     Prior to 2007, the records relating to boat  
7 dock appraisals would have been sparse. Would you agree with  
8 that?

9                     MR. JACKSON: Objection, form.

10          Q     (By Mr. Smith) I'm talking about the records  
11 within GCAD.

12                     MR. JACKSON: Objection, form.

13          A     I don't think I can answer that.

14          Q     (By Mr. Smith) Well, you do know that all those  
15 docks were added in 2007, a good number of them, and those  
16 would not have been on the tax rolls, would they?

17          A     That's correct.

18          Q     They wouldn't have gone on the tax rolls until the  
19 end of the year when notices went out, right?

20          A     I don't believe it's the end of the year.

21          Q     Latter part of the year? Would you agree with  
22 that?

23          A     We appraise on January 1st.

24          Q     But as far as the tax rolls, those aren't certified  
25 until later on, right?



1           A     Mid-year.

2           Q     Okay.  So if a property owner gets a notice in May  
3 and they want to dig up these records to make an equalization  
4 protest, at least in 2007 with respect to boat docks they  
5 couldn't have done that with the tax records, right?

6           A     It would be difficult.

7           Q     So if a taxpayer, getting a notice that his boat  
8 dock is being appraised in 2007 in Grayson County, were to  
9 make a request of GCAD so that they could make a good-faith  
10 protest on equalization, those records wouldn't have been  
11 available, right?

12          A     I don't know.  Can you rephrase it?

13          Q     Yeah.  The situation is, is 2007, notice goes out  
14 that the boat docks were being assessed a value.

15          A     Uh-huh.

16          Q     The taxpayer wants to make an equalization protest.

17          A     Okay.

18          Q     So because they want to do that in good faith, they  
19 want to get the records to make sure that they have a viable  
20 protest.  How do they do that?

21          A     I don't know.

22          Q     Because the records, there are no tax records -- no  
23 tax rolls yet for those docks, are there?  Are there?

24                   MR. JACKSON:  Objection, form.

25          A     There is, there is a tax roll.

1 Q (By Mr. Smith) Okay. The information about what  
2 the assessed values of the other boat docks in my scenario  
3 has to come from GCAD, right?

4 A Okay.

5 Q Is that a yes?

6 A Yes.

7 Q Okay.

8 (Plaintiff's Exhibit Number 13 previously  
9 marked.)

10 Q (By Mr. Smith) And, in fact, I'm going to show you  
11 Exhibit Number 13. That is, is what Mr. Terry did in an  
12 effort to that information. Are you, are you familiar with  
13 that request?

14 A Not really.

15 Q Have you ever seen it before?

16 A I don't believe I have. I don't recall seeing  
17 this.

18 (Plaintiff's Exhibit Number 15 previously  
19 marked.)

20 Q (By Mr. Smith) Are you familiar with Exhibit 15?

21 A No.

22 Q Okay. Do you recognize the signature on the bottom  
23 of Exhibit 15?

24 A Yes.

25 Q That's Trena Waw; is that right?

1           A     W-A-W.  That is the signature.

2           Q     Okay.  And I want to just direct you to the  
3 sentence right here on the fourth paragraph, and I'll read  
4 it:  Unequal information will not be provided as this  
5 information does not readily exist unless an unequal protest  
6 has specifically been filed.

7                         Isn't that the scenario I just described, that  
8 the records were not available?

9           A     It's, you know, it's my understanding an  
10 equalization can be created.  But readily available and -- I,  
11 I don't understand that part of it.  I don't understand that.

12          Q     Wouldn't the absence of records needed to establish  
13 an equalization protest be a good reason to allow a late-  
14 filed protest?

15                         MR. JACKSON:  Objection, form.

16          A     The manner and timing of a protest is, I think it's  
17 handled through the tax code.  I think there's specific dates  
18 that are played and have to be followed.

19          Q     (By Mr. Smith)  Well, here's where I'm going with  
20 this.  Mr. White wanted to add an equalization protest to his  
21 protest.  You're aware of that, right?

22          A     Yes.

23          Q     And you made a representation to the ARB board that  
24 they could not continue the matter, postpone it to allow him  
25 to make that formal request, right?

1 A Yes.

2 Q Were you not aware that there's a good-faith  
3 exception in the tax code that would allow the ARB to give  
4 him the time to do that?

5 MR. TABOR: Objection, form.

6 A I'm not aware of good-faith provision.

7 Q (By Mr. Smith) Let me direct your attention to  
8 41.44B. And if you could just read that to yourself.

9 A (Complying.)

10 Q Do you see that?

11 A Yes.

12 Q Does that not describe that if a taxpayer has a  
13 good-faith, a good, can establish a good reason for failing  
14 to timely file his protest he can be allowed a postponement  
15 to do so?

16 A It says, A property owner who files this notice of  
17 protest after the deadline prescribed by Subsection A of the  
18 Section but before the Appraisal Review Board approves the  
19 appraisal records. I don't know the timing of --

20 Q September 6, 2007 was the date of Mr. White's  
21 hearing. Do you not remember that?

22 A No, I don't specifically remember dates of protests  
23 being filed, but, and I would have, I don't have that  
24 knowledge or records to determine whether or not it was  
25 within the certification approval of the tax rolls, and the

1 30-day period of which he was noticed.

2 Q The question is in September of 2007, did you not  
3 believe that the ARB had the ability to postpone a hearing at  
4 the property owner's request?

5 MR. JACKSON: Objection, form.

6 A I believe that comes after the appraisal roll  
7 certification.

8 Q (By Mr. Smith) It's either a yes or no.

9 A I didn't --

10 MR. JACKSON: Objection, form.

11 A I don't understand the question.

12 Q (By Mr. Smith) Do you not believe that the  
13 property owner has the ability to request the ARB to continue  
14 a postponement hearing? And I'm talking about the time frame  
15 of September 2007.

16 MR. JACKSON: Objection, form.

17 A I can't answer that with respect to September.

18 Q (By Mr. Smith) But you did answer it in September.  
19 Do you not recall telling the ARB that it is your  
20 understanding that you cannot table something to amend a  
21 protest?

22 A I stated that.

23 Q Do you believe that's correct?

24 A Yes.

25 Q And if Property Code Section 41.44 says that if the

1 property owner shows good cause he can file his protest after  
2 the deadline?

3 A A protest can be filed.

4 Q If it can be filed it can be considered.

5 A But I --

6 MR. JACKSON: Objection, form.

7 A This is asking for an amendment.

8 Q (By Mr. Smith) The appraise -- notice of appraise,  
9 of appraised value that you've got there in front of you, 4  
10 and 5, where on there does it indicate that it's for a boat  
11 slip?

12 A It states IMPS only.

13 Q It also states AC359.56. Do you know what that  
14 represents?

15 A Where is that? AC359.56?

16 Q Uh-huh.

17 A That's the acreage of the land, of where the  
18 location is.

19 Q Isn't that acreage of the land or the location  
20 actually part of Lake Texoma?

21 A I would think it's the Corps' land.

22 Q Okay. And if somebody such as Mr. White who gets  
23 Number, Exhibit Number 4 does not own 359 acres, you  
24 understand that's not very clear to him, isn't it?

25 MR. JACKSON: Objection, form.

1 A In the legal it says IMPS or improvements.

2 Q (By Mr. Smith) It says IMPS. Why didn't you just  
3 say boat dock?

4 MR. JACKSON: Objection, form.

5 A As a practice we say IMPS.

6 Q (By Mr. Smith) Well, as a practice, you've changed  
7 that practice and now you've revised the notices to say "boat  
8 dock," don't you?

9 A Boat slip, I think.

10 Q Boat slip? Okay.

11 A Probably used interchangeably.

12 Q So why didn't you just say boat slip instead of  
13 IMPS?

14 A Because at the time that is the method that we  
15 used.

16 Q Would you, do you agree that that's not very clear  
17 and understandable to the taxpayer?

18 MR. JACKSON: Objection, form.

19 A I can see where it can cause confusion.

20 Q (By Mr. Smith) Now, the formal protest that we  
21 have, the 4 and 5, those are modifications of the form  
22 prescribed by the comptroller from the Texas Comptroller's  
23 Office, right?

24 A I don't know.

25 (Plaintiff's Exhibit Number 6 previously

1 marked.)

2 Q (By Mr. Smith) Exhibit 6. Can you identify that?

3 A It's says it's, it's a letter from Fred White  
4 stating that he wishes to file a protest.

5 Q Okay.

6 A On the following accounts.

7 Q If there is, in fact, a protest that Mr. White  
8 filed, do you know that for a fact or not?

9 I, I didn't hear your answer so maybe I missed  
10 it.

11 MR. JACKSON: Objection, form.

12 MR. SMITH: Good objection. Sustained.

13 Q (By Mr. Smith) Let me ask it again.

14 Do you know if, in fact, that is the protest  
15 filed by Mr. White?

16 A It appears to be that protest.

17 Q And that protest, Plaintiff's Exhibit Number 6, it  
18 identifies the protesting owner, doesn't it?

19 A Yes.

20 Q That notice, Plaintiff's Exhibit Number 6,  
21 identifies the property that's the subject of the protest,  
22 doesn't it?

23 A Properties.

24 Q Properties? Is that a yes?

25 A Yes.



1 Q And Plaintiff's Exhibit Number 6 indicates apparent  
2 dissatisfaction with some determination for the appraisal  
3 office, doesn't it?

4 MR. JACKSON: Objection, form.

5 A I don't know.

6 Q (By Mr. Smith) "I wish to protest?" You don't  
7 think that indicates a dissatisfaction?

8 MR. JACKSON: Objection, form.

9 A I think he has concern, yes.

10 Q (By Mr. Smith) Okay. It's dissatisfaction with  
11 the appraisal, isn't it?

12 MR. JACKSON: Objection, form.

13 A I think he has a concern.

14 Q (By Mr. Smith) And you certainly understood that  
15 he was protesting because you gave him a hearing, right?

16 MR. TABOR: Objection, form.

17 A He was scheduled, yes.

18 Q (By Mr. Smith) And he -- you participated in a  
19 hearing with him, didn't you?

20 A Yes.

21 Q And why was he limited to an excessive valuation  
22 protest?

23 A Why was he what?

24 Q Limited to an excessive valuation protest only?

25 A Can you rephrase it? Is it market --

1 Q He was given -- okay, we'll use the term "market  
2 value." He was given a market value protest, wasn't he?

3 A Yes.

4 Q Why was he limited to a market value protest?

5 A Based on what the letter states in its simplest  
6 form, and he having attached the value notices which is a  
7 market notification, it can be interpreted as a market  
8 protest.

9 (Plaintiff's Exhibit Number 18 previously  
10 marked.)

11 Q (By Mr. Smith) Let me show you what's been marked  
12 as Exhibit Number 18. Have you seen that before, ma'am?

13 A I don't believe I have.

14 Q Do you know whose handwriting is on there?

15 A Are you asking in the margins?

16 Q Yes, ma'am.

17 A No.

18 Q You do see the received stamp for GCAD, though,  
19 don't you?

20 A I do.

21 Q Looking at the second page of that document, in the  
22 Summary section at the bottom, do you see where it says, I  
23 also want to be clear that equalization data for the boat  
24 docks, even though not necessary, was a protest item. Do you  
25 see that?

1 A I see it.

2 Q So at least as of August 6th, 2007, GCAD was aware  
3 that Mr. White wanted to protest equalization, correct?

4 MR. JACKSON: Objection, form.

5 A I don't know.

6 Q (By Mr. Smith) Well --

7 A I've never seen this before.

8 Q Well, it's got the GCAD stamp on it, doesn't it?

9 A Which means that we received correspondence on that  
10 date.

11 Q And that correspondence indicates he wants an  
12 equalization hearing, doesn't it?

13 MR. JACKSON: Objection, form.

14 A It appears he has a concern, but specifically to  
15 what, having not read this document, I don't know.

16 (Plaintiff's Exhibit Number 19 previously  
17 marked.)

18 Q (By Mr. Smith) Let me show you Exhibit 19. Can  
19 you identify that?

20 A It appears to be a letter from the Central  
21 Appraisal District.

22 Q Signed by Trena Waw?

23 A Yes.

24 Q Now, would a copy of this type of letter be placed  
25 in the file for that particular property?

1 A I don't know.

2 Q Okay.

3 Second page of Exhibit Number 19, Item d. Ms.  
4 Waw is indicating that the August 6th letter expands the  
5 original request to include equalization. Do you see that?

6 A Yes.

7 Q And e., Your letter also indicated your protest  
8 items included equalization. Do you see that?

9 A Yes.

10 Q So isn't it fair to say that as of August 6th,  
11 2007, GCAD was aware that Mr. White wanted to protest  
12 equalization?

13 MR. JACKSON: Objection, form.

14 A I'm aware of -- I mean, it states he's attempting  
15 to file equalization.

16 Q (By Mr. Smith) Okay. The hearing was not until  
17 September 6th, correct?

18 A Okay.

19 Q On Mr. White's case. I can show you the records  
20 but do you remember that?

21 A One of those two dates.

22 Q And on that same date you held a protest hearing  
23 for Mr. Phillips? Do you recall that?

24 A Some.

25 Q Okay. And in Mr. Phillips' case you did have an

1 equalization hearing?

2 A Yes.

3 Q Would you have been able to use the information in  
4 Mr. Phillips' equalization hearing if you had an equalization  
5 hearing on Mr. White's case?

6 A Perhaps.

7 Q But you told the ARB board in Mr. White's case that  
8 you could -- didn't have time to prepare. Do you remember  
9 that?

10 A I did not use those words I don't think.

11 Q Do you recall telling the ARB that the information  
12 you had on equalization was code specific and not countywide?

13 A I don't recall.

14 Q Now, with respect to Mr. Phillips, do you recall  
15 that you had used 2006 for the date it was constructed?

16 A I don't recall that.

17 Q Do you not recall having a discussion with Mr.  
18 Phillips in front of the ARB where he identified for you  
19 through written documentation that the boat, the dock was  
20 built in 1981?

21 A I do not recall the specifics about cases.

22 Q Okay. Well, at one of the breaks I'm going to ask  
23 you to take a look at Mr. Phillips' file if you would,  
24 please, because I think that's one of the things we wanted  
25 you to do is be here as a designated representative to talk

1 about specific files. So if you could do that, it might help  
2 us when we get back.

3 MR. SMITH: If that's okay with counsel.

4 Can we take a little break?

5 MR. JACKSON: Sure.

6 COURT REPORTER: Time is 2:07 p.m.

7 (Recess from 2:07 p.m. to 2:29 p.m.)

8 COURT REPORTER: Back on the record at 2:29  
9 p.m.

10 Q (By Mr. Smith) Ms. Lammers, earlier I asked you  
11 about some statements allegedly made in Mr. White's protest  
12 hearing about your equalization data being code by code  
13 versus countywide, and you, I think you told me you did not  
14 recall that.

15 A I do not recall that.

16 Q Okay. We're going to play an excerpt from that to  
17 see if that helps refresh you.

18 (Tape played.)

19 Q (By Mr. Smith) Does that refresh you?

20 A It does.

21 Q Okay. Is that how -- you have done a few  
22 equalization protests on boat docks, haven't you?

23 A I believe I have.

24 Q Okay. And is that how you assemble the  
25 information, on a code-by-code basis?

1           A     The properties are treated individually. Some of  
2 those boat docks were attached to their house accounts, so  
3 those equalizations were handled differently.

4           Q     Okay.

5           A     They had the other improvements as well.

6           Q     One of the things that we've asked is that we, we  
7 gave topics that we're going to ask about today, and GCAD has  
8 designated you as a representative to discuss certain of  
9 those topics. And one of the topics is the valuation of the  
10 commercial boat docks in Grayson County, Texas.

11                         As I understand your earlier testimony you  
12 really haven't participated in doing that other than maybe  
13 gathering some field information; is that right?

14          A     Most definitely I have not.

15          Q     Now, Teresa Parsons is also designated as a person  
16 to talk about valuation of commercial boat docks. Do you  
17 know if she has personally participated in valuing those  
18 docks?

19          A     I do not know.

20          Q     Okay. And do you know what depreciation schedule  
21 was used with the commercial marinas on Lake Texoma?

22          A     I do not.

23          Q     Have you made an effort to determine what  
24 depreciation schedules are used on the commercial marinas on  
25 Lake Texoma?

1 A I have not.

2 Q I think during the break I asked counsel if he  
3 would investigate the files and see if it would help you  
4 determine what depreciation schedule was used. Did you do  
5 that?

6 A No.

7 Q Do you think if you were to go and look at the  
8 files relating to the commercial marinas you would be able to  
9 determine what depreciation schedule was used?

10 A I don't know.

11 Q Now, are the records of GCAD all scanned?

12 A I don't understand the question.

13 Q Scanned into an electronic format as opposed to  
14 keeping paper files for everything.

15 A They are not all scanned.

16 Q Now, the other thing I asked you to do at the break  
17 with your counsel's permission was to look at the Phillips  
18 file. And in particular I wanted to ask you questions about  
19 whether the year was modified on that account. Did you  
20 happen to do that?

21 A Yes.

22 Q What did you learn about the, that information?

23 A Learn? It's a 1981-built.

24 Q But it was originally scheduled and appraised as a  
25 2006, wasn't it?



1           A     I didn't check those records.  The question  
2 presented to me was to check the year built.

3           Q     So you just looked and saw that and terminated your  
4 inquiry?

5           A     That's correct.

6           Q     So do you have any recollection that the property  
7 was originally scheduled as 2006 property but it was adjusted  
8 in response to information produced by Mr. Phillips?

9           A     I will accept it.  I, I didn't check it here but --

10          Q     But you don't know?

11          A     I don't recall.

12          Q     And if that is, in fact, the case the 2006 was  
13 information derived specifically from these, the Corps  
14 records which you received, correct?

15          A     Yes, if that's the case.

16          Q     We're going to play an excerpt of the Phillips  
17 transcript, or ARB hearing.

18                     (Tape played.)

19          Q     (By Mr. Smith)  Does that refresh you?

20          A     Yes.  I was trying to recall --

21          Q     So what I --

22          A     -- the speaker.

23          Q     Earlier -- you originally had a schedule in 2006  
24 and it was adjusted to a 1981; is that correct?

25          A     Yes.

1 Q All right.

2 MR. SMITH: I'll pass the witness.

3 MR. TABOR: Reserve the questions until trial.

4 COURT REPORTER: Time is 2:36 p.m.

5 MR. TABOR: I said I'll reserve our questions  
6 for trial.

7 COURT REPORTER: Time is 2:36 p.m.

8 (Off the record from 2:36 p.m. to 2:37 p.m.)

9 COURT REPORTER: Back on the record at 2:37  
10 p.m.

11 EXAMINATION

12 BY MR. WHITE:

13 Q Ms. Lammers, I'd like to ask you a question. Go  
14 back to Exhibit 4 which is the district's notice of appraised  
15 value to me dated May 14th, 2007.

16 I know that, that Scott asked you some  
17 questions about this. I want to put it in just a little bit  
18 different perspective in that we get approximately 25 to 30  
19 of these notices per year. None of them are actually said it  
20 like that. That was one thing that was confusing. But the  
21 question is if you had 25 or 30, received 25 or 30 notices of  
22 appraised value during the month of May and one came to you  
23 that had 359 acres on it, would you question that that was  
24 your piece of property?

25 MR. TABOR: Objection, form.

1 MR. JACKSON: Same.

2 A Having knowledge of what that under, how it's  
3 understood, I personally would not have a question with it.

4 Q (By Mr. White) Okay. Well, then, then let me ask  
5 it this way. Would you call the district -- let me rephrase  
6 that.

7 If you received a notice such as Exhibit 4 and  
8 you did not know what the notice was for and you began  
9 investigating that, would you call the district and ask them  
10 what it was regarding?

11 MR. TABOR: Objection.

12 MR. JACKSON: Objection, form.

13 A That is one avenue, yes.

14 Q (By Mr. White) Would you request documents from  
15 the district concerning what it was applicable to?

16 MR. TABOR: Objection, form.

17 MR. JACKSON: Same.

18 A I don't know.

19 Q (By Mr. White) Okay.

20 Now, I have --

21 (Plaintiff's Exhibit Number 51 previously  
22 marked.)

23 Q (By Mr. White) Now, the -- do you recognize this  
24 as a 2007 Notice of Appraised value?

25 A That's a question for me?

1 Q Yes.

2 A Yes.

3 Q And under the Legal it states that it is a  
4 residence, Texoma Estates, Block 1, Lot Part 8; is that  
5 correct?

6 A Can you repeat that, please?

7 Q The legal says Texoma Estates, Block 1, Lot Part 8,  
8 or PP8?

9 A It does not.

10 Q So the legal says Shoreline Estates? Is that the  
11 proper one?

12 A It starts out that way.

13 Q Okay. So this is a residence, correct? A  
14 residential property?

15 A Yes.

16 Q And this is a residential property, Virnelson,  
17 where a boat dock was added to his residential account; is  
18 that correct?

19 MR. JACKSON: Objection, form.

20 A I would have to check the records to be specific on  
21 the improvements.

22 Q (By Mr. White) Okay. But the question is is that  
23 you cannot look at this notice of appraised value and tell  
24 that a boat dock has been added to the residential property?

25 Should I say that again? You cannot look at

1 the notice of appraised value before you and tell if the boat  
2 dock has been added to that property -- boat -- to that  
3 account?

4 MR. JACKSON: Objection, form.

5 A This document shows a change in value over the  
6 preceding year.

7 Q (By Mr. White) Okay. My question was was can you  
8 look at that notice and tell that a boat dock has been added  
9 to that account?

10 MR. JACKSON: Objection, form.

11 A No.

12 Q (By Mr. White) I want to go, I want to go through,  
13 again, and I know you've done this to some extent, the basic  
14 evidence package that you presented to the dock owners that  
15 were protesting.

16 (Plaintiff's Exhibit Number 52 previously  
17 marked.)

18 Q (By Mr. White) Exhibit Number 52.

19 MR. JACKSON: Is that both the lease --  
20 Exhibit 52?

21 MR. WHITE: Yes, the whole thing is Exhibit  
22 52.

23 Q (By Mr. White) This Exhibit 52 has an equalization  
24 grid in it. The question as we go through this, and real  
25 quickly, I don't -- we've been through this again, but I want

1 to make sure, Ms. Lammers, that, that there is no other  
2 evidence that was submitted to the protesters other than what  
3 is included in this package?

4 MR. TABOR: Objection, form.

5 A I don't believe I understand the question. I'm  
6 also, if this is a packet of information, the first sheet did  
7 not come from the district.

8 Q (By Mr. White) Okay. How about the second sheet?

9 A The second one is a appraisal district form from,  
10 that's filled out by the taxpayer for request for  
11 information.

12 Q And the third sheet, sales comparison sheet?

13 A That comes from the district.

14 Q And this came up with the package that went out to  
15 the protesting dock owners?

16 A I don't think I can answer this. There's two sales  
17 comparisons in here and I don't know that -- it doesn't  
18 appear to be something that the district would send out  
19 because it's inclusive of a couple different properties and  
20 not specific to perhaps the gentleman's name on the front  
21 page. So I don't know that it's anything that the district  
22 would send out in this format.

23 Q Well, my, my question is that we understand that  
24 the, the subject property is a variable and changes with each  
25 package, just as the form does on the second sheet. My, my

1 question is the two comps, Comparable Sale 1 and Comparable  
2 Sale 2, are the comparable sales that you showed in the, you  
3 sent in the packet; is that correct?

4 A It appears to be.

5 Q Then the bill of sale is the same one that you  
6 produced in the packet; is that correct?

7 A Yes.

8 Q And the residential agent report is the same along  
9 with second MLS report, along with the picture. This is the  
10 package that we went over in the past, today?

11 MR. TABOR: Objection, form.

12 A I don't believe I heard a question.

13 Q (By Mr. White) Up until the equalization part of  
14 this package, this is what was passed out to protesting dock  
15 owners, similar to -- this is similar to what was passed out  
16 to dock owners that protested?

17 MR. JACKSON: Objection, form.

18 A I am still struggling with the question. This is  
19 not -- when -- questioning the packet, questioning taxpayers.  
20 This is --

21 Q (By Mr. White) Okay. Well, let, let me ask the  
22 question like this. When a taxpayer has protested and is  
23 waiting for a protest hearing, can he obtain the evidence  
24 from the district that the district plans to show, to present  
25 in the protest hearing?

1 A Yes. A property owner can request information.

2 Q And the information packet, as far as the  
3 protesting boat dock owners were concerned or were sent, is  
4 similar to this package right here?

5 A It can be, yes.

6 Q Okay. That's what I was trying to get to start  
7 with.

8 Now, on the last three pages, four pages of  
9 this packet is a schedule, and it's titled Equalization at  
10 the top. Now, did you build this equalization schedule?

11 MR. JACKSON: We're going to resume our, if we  
12 haven't already, our running objections to equalization as it  
13 relates to the Fred White and RFW Properties and -- it's  
14 still running, I hope, and just to generate that it is  
15 running and it, it can apply to Mr. Phillips' letter.

16 Q (By Mr. White) The question was is, is did you  
17 build this? Did you produce this?

18 A Per the writing on the top page, yes.

19 Q And this was the equalization grid -- can we call  
20 it an equalization grid? Is that how the district calls it?

21 A You can call it what you want. I mean, it's a --

22 Q Well, how does the district refer to an  
23 equalization schedule?

24 A We refer to it as an equalization.

25 Q Okay. So you built this equalization?



1 A I compiled it.

2 Q And is this the only equalization schedule that you  
3 built?

4 MR. JACKSON: Objection, form.

5 A Specific to boat docks, no.

6 Q (By Mr. White) Is, let me ask this. Is this the  
7 only equalization schedule that you furnished to protesting  
8 dock owners for the ARB hearings for 2007?

9 A No.

10 Q When we asked for documents to be produced that you  
11 produced in the ARB hearings and regarding equalization, this  
12 was produced by your attorneys?

13 MR. TABOR: Objection, form.

14 A I know nothing about attorneys handling it.

15 Q (By Mr. White) Okay. So where are the other ones  
16 that are likes?

17 A The properties that have boat docks as an itemized  
18 line entry on a house account would have a different type of  
19 equalization prepared for hearings.

20 Q So my question is regarding what you just said is  
21 are you saying that there's no people on this list that have  
22 boat docks added to their house?

23 A I need a clar -- a restated question.

24 Q Okay.

25 MR. WHITE: I'm going to mark the, just the

1 equalization schedule as 53.

2 (Plaintiff's Exhibit Number 53 marked.)

3 Q (By Mr. White) Your comment was that you  
4 produced -- I understand this to be your statement, that you  
5 produced more than one equalization schedule in the boat dock  
6 owners' ARB hearings. Is that correct or not?

7 A Different styles, yes.

8 Q Okay. Your -- you have, for this lawsuit you have  
9 produced one, and it's before you right now. We're not  
10 seeing --

11 A I personally have trouble with the question because  
12 I don't know that I produced anything specifically.

13 Q Okay. Well, the question, what I'm trying to get  
14 at here is that in Mr. Phillips' case, where he protested  
15 equalization this schedule was produced in his hearing as  
16 evidence by you?

17 MR. TABOR: Objection, form.

18 Q (By Mr. White) Now, let me put that in question  
19 format. In Mr. Phillips' hearing did you produce this  
20 equalization schedule as evidence?

21 A It is similar. It is, it appears to be that, yes.

22 MR. TABOR: Objection.

23 Q (By Mr. White) Okay. And were there any other  
24 list except this one produced in the boat dock owners' ARB  
25 hearings for equalization?

1           A     Taking out the word "list," that you have used, my  
2 answer would be no.

3           Q     So this is the only one that exists?

4           A     Is that a question?

5           Q     Yes.

6           A     The answer is no.

7           Q     Okay. Start over.

8                     The original question was this equalization  
9 schedule was produced in Mr. Phillips' ARB hearing; is that  
10 correct? By you; is that correct?

11          A     Yes.

12          Q     Was this equalization schedule produced as evidence  
13 by you in other boat documents?

14          A     Repeat that question, please.

15          Q     Was this equalization schedule the same one  
16 produced in other boat dock protest hearings?

17          A     I believe so.

18          Q     Were there any equalization schedules produced in  
19 other boat dock hearings that were different, where the  
20 numbers were different than this one?

21          A     I don't know if that's two questions or one. There  
22 were other equalizations created for other property owners  
23 specific to those properties that are in a different manner  
24 than what is styled here.

25          Q     Okay. My question again, very simple, I'm trying

1 to find out if there are any other -- and this is a  
2 question -- are there any other equalization schedules  
3 running around out there that were produced as evidence by  
4 the district in these boat dock hearings that we don't have?

5 A I don't know. There is a list -- if you want to  
6 use the word "list," that pertains to this style. I believe  
7 I have probably updated one based on hearings that have  
8 passed. But if you're asking different types of  
9 equalizations, there are others.

10 Q Ms. Lammers, this is very simple. I know there's  
11 different equalization schedules based on different types of  
12 property. Based on boat dock owners equalization protest and  
13 what was given to the ARB as evidence, we know this was given  
14 in Phillips; is that correct?

15 MR. TABOR: Let's move --

16 MR. JACKSON: Objection, form.

17 MR. TABOR: Let's move along. This has been  
18 asked and answered numerous times already.

19 MR. WHITE: Well, I'm sorry, but I need to  
20 understand. If she's going to claim that there's more than  
21 one of these lists out here, then tell me. If there's not,  
22 tell me. But if there's more than one boat dock equalization  
23 schedule produced in these hearings I need to understand  
24 that.

25 A Specific to the list, this has been updated since

1 | this one has been printed it appears, because I noted the  
2 | last update date.

3 | Q (By Mr. White) Where does it have a date on this  
4 | form?

5 | A This one does not.

6 | Q So your testimony is that there is another schedule  
7 | that has been updated that's running around somewhere that  
8 | has not been produced to the Plaintiff?

9 | A I do not know if it has been produced to anybody  
10 | seeking the information. I know that I have updated my  
11 | records.

12 | Q Can we get a copy of that?

13 | MR. JACKSON: If we have it and it's not  
14 | objectionable we'll produce it. We'll supplement our  
15 | discovery and responses.

16 | Q (By Mr. White) Let's - I want to try and  
17 | understand --

18 | MR. WHITE: Can you mark this for me?

19 | MR. SMITH: That will be 54.

20 | (Plaintiff's Exhibit Number 54 marked.)

21 | Q (By Mr. White) This is a spreadsheet that contains  
22 | the names and the proper ID numbers that the district and I  
23 | guess you produced in your equalization schedule, Exhibit 53.

24 | A This is 54. Is it saying 53 here?

25 | Q Yes. I don't know, it's -- 53. Your equalization

1 grid is 53. What I have done is taken those same accounts,  
2 put them in a spreadsheet, and I need to ask you some  
3 questions about that spreadsheet.

4 The column titled G Original Value is the  
5 original value that GCAD gave us for the value of the docks.

6 Now, my question is if you notice the G Dollar  
7 Square Foot Original, it's twenty-seven dollars and a nickel.  
8 And that, does that amount tie to your Marshall and Swift  
9 amount?

10 A I see various prices per square foot and I can't  
11 authenticate these, these figures.

12 Q So the question is, and let's take an individual  
13 account, the question is Account 262398 was valued at \$54,857  
14 originally by GCAD. That's Number 23. I need to know if you  
15 applied the \$27.05 number to the square footage on that dock  
16 to arrive at the 54,-87?

17 MR. JACKSON: Objection, form.

18 A This document did not originate with GCAD and I  
19 cannot authenticate the figures.

20 Q (By Mr. White) You've already testified that you  
21 used twenty-seven dollars and a nickel on everything.

22 MR. WHITE: And we'd like for her to have  
23 access to a computer so that we can ask her these questions  
24 about these individual accounts.

25 MR. JACKSON: I don't think that's going to

1 | happen.

2 | Q (By Mr. White) So I'd like to ask your, if you  
3 | remember in the hearings, specifically my hearing, if you  
4 | were given a package of evidence --

5 | MR. WHITE: Let's mark that one.

6 | (Plaintiff's Exhibit Number 38 marked.)

7 | Q (By Mr. White) Okay. Do you recognize --

8 | MR. SMITH: 38

9 | Q (By Mr. White) -- 38 --

10 | MR. JACKSON: Can we have our copy?

11 | MR. WHITE: We don't have --

12 | MR. SMITH: I can give you a copy of the first  
13 | page. Will that help?

14 | MR. JACKSON: Sure.

15 | MR. SMITH: If it will help.

16 | MR. JACKSON: Thank you.

17 | MR. SMITH: Uh-huh.

18 | MR. WHITE: This is Exhibit 38, you said?

19 | MR. SMITH: Yes.

20 | MR. JACKSON: Thanks, Scott.

21 | Q (By Mr. White) The first sheet that says Median  
22 | Level of Appraisal is at number 1,415 or \$2.64 a square foot.  
23 | Do you remember a number of people, especially me, producing  
24 | this in evidence in my ARB hearing, or A -- I'm sorry, any  
25 | ARB hearings?

1 MR. JACKSON: Objection, form.

2 A When you say the first item, I need clarification  
3 on that, the 2.64.

4 Q Well, it's the sheet that says Median Level of  
5 Appraisal Calculation for Boat Docks on Lake Texoma, Grayson  
6 County, Texas, and it lists, Grand Pappy, Highport,  
7 Eisenhower, Flowing Wells and other privately owned docks.

8 A The question was specific to \$2.64. I read that as  
9 the first line. If you're asking that, I just wanted the  
10 line item.

11 Q Well, I'm asking you basically the start with have  
12 you ever seen this before?

13 A Yes.

14 (Plaintiff's Exhibit Number 55 marked.)

15 Q (By Mr. White) I've given you a Grayson Central  
16 Appraisal District Property Appraisal Information 2007  
17 Report. Is that what you recognize --

18 MR. SMITH: Identify the number of the  
19 exhibit.

20 MR. WHITE: Oh, what is the exhibit --

21 THE WITNESS: 55.

22 MR. WHITE: 55.

23 Q (By Mr. White) Do you recognize Exhibit 55?

24 A It appears to be a property record card from  
25 Grayson Appraisal District.



1 Q And the owner of the property being appraised here  
2 is Flowing Wells Resort; is that correct?

3 A Yes.

4 Q Now, there's a drawing on here of a boat dock. Do  
5 you see the drawing?

6 A Yes.

7 Q It's, it's under Sketch for Improvement. Now,  
8 there are eight slips. If you read down under Improvement  
9 Information further, how many slips does it say on the left  
10 there are?

11 A Eight.

12 Q And they're 12 feet by 32 feet; is that correct?

13 A That's what it says.

14 Q So the next number over is MTHD. Would you help me  
15 with what that stands for?

16 A I don't know where you're looking.

17 Q Under Improvement Information it says, Type,  
18 Miscellaneous, Description, Miscellaneous, Method, C. What  
19 would that C refer to?

20 A Commercial.

21 Q Commercial. And the class, sub-class has an  
22 asterisk slash. What would that refer to?

23 A Probably a straight line. I, I am not a commercial  
24 appraiser. I'm not -- I have not looked at this account  
25 before today.

1 Q The, under Area it has 1212.0. Can you tell me  
2 what that refers to?

3 A It's the description of an area.

4 Q If you will use a pencil or a calculator or  
5 whatever you would like, if you calculate the square footage  
6 of this dock from your perimeter usage method, it's  
7 substantially more than the 1212 area. What I'd like to know  
8 is why is that the case?

9 MR. TABOR: Objection, form.

10 A I do not understand the question. I am not a  
11 commercial appraiser and I don't, I don't understand.

12 Q (By Mr. White) You were designated as such to  
13 discuss the commercial marina accounts; is that correct?

14 A I was made aware of that, yes.

15 Q Okay. We are discussing the commercial marina  
16 accounts. The account that I have in front of me I'm trying  
17 to understand why a dock that is 70 feet by 60 feet at least,  
18 4- to 5,000 square feet, has an area of 1212 feet and a value  
19 of \$28,000.

20 MR. TABOR: Objection, form.

21 Q (By Mr. White) Can you help me understand why that  
22 is?

23 A I'm going to restate that I am not a commercial  
24 appraiser. I have not looked at this account before this  
25 morning, or this afternoon, and this is one page out of 20.

1 MR. JACKSON: In your designations 9 and 10 --  
2 MR. SMITH: 15 as well as --  
3 MR. JACKSON: Yeah. 9 and 10 and 15. 10 is  
4 listed. 9 and 10 says private boat docks, and that's the  
5 capacity for Pam's --  
6 MR. SMITH: 15 talks about these specific  
7 accounts.  
8 MR. JACKSON: It says marinas and Eisenhower  
9 or Grand Pappy.  
10 MR. SMITH: Flowing Wells --  
11 MR. JACKSON: You're asking her --  
12 MR. SMITH: I think this is a Flowing Wells  
13 account. Yeah.  
14 MR. JACKSON: And her valuation of those  
15 extends to properties such as the mobile homes and things  
16 like that in that area, as we discussed, those were discussed  
17 earlier in the deposition, as I noted to you off the  
18 record --  
19 MR. SMITH: Well --  
20 MR. JACKSON: -- we do not have anybody here  
21 at the district that, that we can designate regarding  
22 commercial marinas that can testify for you. You'll have to  
23 subpoena somebody, but that's outside the district, to have  
24 an answer to those questions. There's nobody here that can  
25 do that. Nobody under our control. Otherwise we would have

1 provided them to you.

2 Q (By Mr. White) Do you believe that the numbers  
3 that I have presented to you in Exhibit 5- --

4 MR. WHITE: What exhibit is that?

5 MR. SMITH: 39.

6 Q -- 39.

7 A It's 38.

8 MR. SMITH: It's 38, I'm sorry.

9 Q (By Mr. White) Do you believe the numbers  
10 presented in the, on that sheet, the numbers are accurate?

11 MR. JACKSON: Objection, form.

12 A I cannot validate the information.

13 Q (By Mr. White) Okay. Have you attempted to  
14 validate the information?

15 A No.

16 Q It's not that it's invalid, it's just that you  
17 haven't made an effort to; is that correct?

18 MR. JACKSON: Objection, form.

19 A Within the scope of my duties at the appraisal  
20 district as a residential appraiser, this does not fall in  
21 that guideline.

22 Q (By Mr. White) When we were in an ARB hearing and  
23 we presented this evidence do you remember making comments  
24 about the evidence?

25 MR. TABOR: Objection, form.

1           A       Specifically, no. In general, I would have stated,  
2 I believe, that I'm a residential appraiser and not  
3 commercial.

4           Q       (By Mr. White) Do you remember saying that the  
5 marinas get a volume or unit, large unit discount on their  
6 taxes?

7           A       I don't recall.

8           Q       Would you have said that?

9                   MR. JACKSON: Objection, form.

10          A       It is possible.

11          Q       (By Mr. White) So in these ARB hearings where this  
12 evidence was produced you argued against the evidence; is  
13 that correct?

14                   MR. JACKSON: Objection, form.

15          A       What evidence? I'm --

16          Q       (By Mr. White) Against the equalization evidence  
17 in front of you.

18                   MR. JACKSON: Objection, form.

19          Q       (By Mr. White) Against Exhibit, the document  
20 marked Exhibit 38.

21                   MR. JACKSON: Objection, form.

22          A       I think I would have stated that I again am a  
23 residential appraiser and have knowledge of residential  
24 appraisal and not commercial.

25          Q       (By Mr. White) So in this ARB hearing where this

1 evidence was produced, Exhibit 32 --

2 MR. SMITH: -8.

3 Q (By Mr. White) -- 38, you really, based on your  
4 statement now, are saying that you weren't qualified to argue  
5 against commercial equalization; is that correct?

6 MR. JACKSON: Objection, form.

7 A Specific to this case, I don't recall. In general,  
8 yes, I'm a residential appraiser.

9 Q (By Mr. White) If in this hearing you had  
10 strenuously objected to and argued against the equalization  
11 schedule marked Exhibit 38 and now you say you're a  
12 residential appraiser, isn't there some conflict there?

13 MR. JACKSON: Objection, form.

14 A I don't understand.

15 Q (By Mr. White) Well, the question is is, is in  
16 this hearing you stated that you might have argued against  
17 the equalization, correct?

18 MR. JACKSON: Objection, form.

19 A In specific, I don't recall the specifics of which  
20 particular case you are discussing right now. I, I don't, I  
21 don't know. I mean, Mr. White had I believe three protests,  
22 and I don't know which one this came into play.

23 MR. WHITE: If I look like I'm fumbling  
24 around, I am.

25 Q (By Mr. White) So when you valued the private

1 docks using Marshall and Swift, did you take into  
2 consideration the values of any of the commercial docks on  
3 Lake Texoma?

4 A No.

5 Q So let me give you a small median value simple  
6 question. If there are 400 dock, private docks on the lake  
7 at twenty-seven dollars and a nickel which you valued them  
8 at, and we find, a hypothetical, and we find that there's a  
9 1,000 docks valued at \$2,64 a foot, what is the median value  
10 of that list of 1400 numbers?

11 MR. JACKSON: Objection, form.

12 A I don't know.

13 Q (By Mr. White) So can you help us understand how  
14 you calculate median value?

15 A You're going to compare a subject property to  
16 others and you're going to adjust for similarities and  
17 contrasts.

18 Q Help me understand what the, if you have a list  
19 that has a 100 numbers in it and they're all going from big  
20 to little or little to big, explain to me what the median  
21 means when you refer to the median value in that list?

22 A The median is defined as the middle where half the  
23 properties are falling below and half of those properties are  
24 falling above that value.

25 Q So if I gave you a list of numbers where 400 of the

1 numbers had a value of twenty-seven dollars and a nickel and  
2 1,000 had a value of \$2.64, what was the median value, forget  
3 about the docks or whatever it is, what would the median  
4 value be in that calculation?

5 MR. JACKSON: Objection, form.

6 A There is not enough information to answer the  
7 question with respect to the characteristics of those  
8 properties.

9 Q (By Mr. White) I was not referring to properties.  
10 I was referring to numbers.

11 A In the numbers, if that is a hypothetical, and yes,  
12 the math would play out at some figure.

13 Q So are you telling me that you, from an ability --  
14 is it ability that you can't give me the answer, or is it you  
15 don't know the answer?

16 MR. JACKSON: Objection, form.

17 A If in that statement it's a hypothetical math  
18 question, without a calculator I cannot answer you.

19 Q (By Mr. White) Let me try to help out. If you had  
20 a 1,000 numbers with a \$2.64 -- first of all, if you had a  
21 1,000 numbers and 400 numbers, that's 1,400 numbers, correct?

22 A Yes.

23 Q The middle number on 1400, just to round it off, is  
24 700, correct? So if there's a 1,000 that are \$2.64 and only  
25 400 that are \$27.00, from a pure mathematical standpoint what



1 | does that median have to be?

2 |       A     Has to be under the high and above the other,  
3 | unless it plays a -- whatever the calculation is.

4 |       Q     Well, there's a 1,000 numbers that are \$2.64 and  
5 | there's 400 numbers that are twenty-seven dollars and nickel.

6 |               MR. JACKSON: Is that a question?

7 |       Q     (By Mr. White) My question is do you believe that  
8 | the median value number in that list is \$2.64?

9 |       A     In that hypothetical question, yes, it would lean  
10 | toward the low end.

11 |       Q     Now, do you understand a median is not an average?

12 |       A     I'm aware of that, yes.

13 |       Q     As you said, you understand it's the middle number  
14 | in the list. Same number -- now you said the same number  
15 | above and the same number below it, and that's right; is that  
16 | correct?

17 |       A     Is that a question?

18 |       Q     You bet.

19 |       A     The median is the middle ground where half fall  
20 | below and half fall above.

21 |       Q     So let's go back to the hypothetical. If we found  
22 | that there were approximately 3,000 commercial docks on the  
23 | lake and there were commercial slips on the lake and there  
24 | were 500 private slips, and there were 3,000 numbers at \$2.64  
25 | and there were 400 numbers at twenty-seven dollars and a

1 nickel, the median value of that calculation is \$2.64,  
2 hypothetically?

3 MR. JACKSON: Objection, form.

4 A It appears so.

5 Q (By Mr. White) There is a method here in my -- in  
6 the equalization schedule that you presented as evidence in  
7 the ARB hearing, Exhibit 53. I believe that there are a 168  
8 numbers, or a 163 numbers. How many numbers are in that  
9 list?

10 A A hundred and sixty-eight.

11 Q Okay. So what is the middle number or the median  
12 number in that list?

13 MR. JACKSON: Objection, form.

14 A Twenty-five eighty-three.

15 Q (By Mr. White) And, and what number is that, if  
16 you have a 168, if you divide that by two that's 84, so it  
17 has to be the 83rd or 84th number; is that correct?

18 A Eighty-fourth.

19 Q Right. So bear, bear with me. If you have 83  
20 numbers above and 83 numbers below, how many numbers are you  
21 going to have to change for it to affect the median value?

22 A I don't understand the question.

23 Q You've got 80 numbers above the median value, you  
24 have 80 numbers below the median value. How many numbers are  
25 you going to have to change to affect that median value?

1 MR. JACKSON: Objection, form.

2 A I don't understand the question.

3 Q (By Mr. White) Okay. If you changed the value of  
4 80 numbers in that median calculation do you agree that the  
5 median value will not change?

6 MR. JACKSON: Objection, form.

7 A I don't think I can answer it.

8 Q (By Mr. White) That's okay.

9 MR. JACKSON: Can we go off the record a  
10 minute?

11 COURT REPORTER: Time is 3:29 p.m.

12 (Off the record from 3:29 p.m. to 3:45 p.m.)

13 COURT REPORTER: Time is 3:45 p.m.

14 Q (By Mr. White) Ms. Lammers, we're going to try it  
15 one more time in this trying to understand your understanding  
16 of median value.

17 My point is in the question, do you understand  
18 that having median value being the same number above and the  
19 same number below that if there are a 168 properties in your  
20 schedule, that you have to change 80 to get past what your  
21 original value was?

22 MR. JACKSON: Objection, form.

23 A I don't know.

24 Q (By Mr. White) There has been some testimony here  
25 that your use of the Marshall and Swift formula was

1 incorrect; is that not true?

2 MR. TABOR: Objection, form.

3 A I think it --

4 Q (By Mr. White) Let me, let me rephrase that.

5 There's been some testimony here that your use  
6 of the Marshall and Swift formula has produced a number that  
7 is different -- let me rephrase it.

8 There's been some testimony that the correct  
9 use of the Marshall and Swift formula produces a number per  
10 square foot that's less than the 27.05?

11 MR. JACKSON: Objection, form.

12 Q (By Mr. White) Is that correct?

13 MR. JACKSON: Objection, form.

14 A I think in the hypothetical scenarios it played out  
15 differently.

16 Q (By Mr. White) You built your list, your  
17 equalization schedule based on the per-square-foot prices of  
18 the docks in the GCAD system, correct?

19 MR. JACKSON: Objection, form.

20 A Docks and other structures, yes.

21 Q (By Mr. White) If the use of the Marshall and  
22 Swift formula produced a lower number than the twenty-seven  
23 dollars and a nickel that you used, it would also affect the  
24 equalization schedule; is that not correct?

25 MR. JACKSON: Objection, form.

1           A     Again, it's hypothetical.

2           Q     (By Mr. White)  It's not hypothetical.  If you have  
3 a median-value calculation and the numbers are incorrect, the  
4 base numbers you used are incorrect, then the question is if  
5 they're incorrect is it going to affect the equalization  
6 schedule?

7                         MR. JACKSON:  Objection, form.

8           Q     (By Mr. White)  I mean, if you think it doesn't,  
9 not going to affect it, tell us.

10                        MR. JACKSON:  Objection, form.

11          A     If the numbers change it can affect the  
12 equalization.

13          Q     (By Mr. White)  Perfect.

14                        Now, you have testified that you're not a  
15 commercial appraisal.  And you have testified -- is that  
16 correct?

17          A     That I have testified?

18          Q     You have testified that you're not a commercial  
19 appraiser; is that correct?

20          A     Correct.

21          Q     And you have testified that our equalization  
22 schedule that we've produced for you, that you don't know  
23 about the docks at Highport Marina, from an appraiser's  
24 standpoint; is that correct?

25                        MR. JACKSON:  Objection, form.

1 A I don't know that Highport was brought up.

2 Q (By Mr. White) Let's find that list.

3 Okay. Then we'll ask it this way. Is it your  
4 testimony that you do not have anything to do with the  
5 appraisal of the docks at Eisenhower Marina?

6 MR. JACKSON: Objection, form.

7 A It is not my testimony that I do not have anything  
8 to do with Eisenhower.

9 Q (By Mr. White) Let's re-ask it. Do you have  
10 anything to do with the appraisal of the boat docks at  
11 Eisenhower Marina?

12 A I have. I may.

13 Q Explain how you have, have or may?

14 A It is come to my desk if you will, if there's a  
15 change in ownership regarding Eisenhower, then I make the  
16 change in the records.

17 Q Would that have anything to do with the appraisal  
18 of the boat docks at Eisenhower Marina?

19 A No.

20 Q Or would you know about the depreciation schedule  
21 at Eisenhower Marina?

22 A Would I know about it?

23 Q Yes.

24 A No.

25 Q Okay. Well, let's ask the same question about

1 Grand Pappy Marina, and I've forgot what I asked.

2                   Would you have anything to do with, with the  
3 appraisal of the commercial docks at Grand Pappy Marina?

4           A     No.

5           Q     Would you have anything to do with the appraisal of  
6 the docks at Little Mineral Marina?

7           A     Little Mineral may have a community account. I  
8 would -- I don't recall, but I would have to check.

9           Q     Do you deal with any valuations or any appraisals  
10 at, of Little Mineral Marina?

11                   MR. JACKSON: Objection, form.

12           A     Appraisals at Little Min -- Little Mineral?

13           Q     (By Mr. White) Let me rephrase that.

14                   Do you have anything to do with the appraisal  
15 of the boat docks at Little Mineral Marina?

16           A     I don't believe so. It's -- I, I'm trying to  
17 recall ownership roster information and at this point I don't  
18 know specifically if there isn't one called Little Mineral.  
19 So I don't know how to answer that.

20           Q     Well, do you have anything to do with depreciation  
21 schedules for Little Mineral Marina docks?

22           A     No, not to my knowledge.

23           Q     Do you know of any depreciation schedules for  
24 Little Mineral, Mineral Marina docks?

25           A     No.

1 Q Do you have any appraisal dealings with Lowes  
2 Highport Marina and their docks?

3 MR. JACKSON: Objection, form.

4 A No.

5 Q And you wouldn't be aware of any depreciation  
6 schedules at Highport Marina for their docks?

7 MR. JACKSON: Objection, form.

8 A No.

9 Q (By Mr. White) Would you have any dealings in the  
10 appraisal of the docks at Mill Creek Marina?

11 A No.

12 Q Would you have any dealings with the, or would you  
13 know of the depreciation schedules for Mill Creek Marina?

14 A No.

15 Q Would you be appraising or have anything to do with  
16 the appraisal of Cedar Mills Marina?

17 MR. JACKSON: Objection, form.

18 A No.

19 Q (By Mr. White) Would you have anything -- would  
20 you have knowledge of Cedar Mills' depreciation schedules?

21 MR. JACKSON: Objection, form.

22 A No.

23 Q (By Mr. White) Fine. Do you have anything to do  
24 with the appraisal of Flowing Wells Marina?

25 MR. JACKSON: Objection, form.



1 A Is the question specific to the marina?

2 Q (By Mr. White) Their docks. Sorry. Do you have  
3 any appraisal duties with, with knowledge of the appraisal  
4 valuation of the docks at Flowing Wells Marina?

5 A No.

6 Q Or of the depreciation used, schedules used by  
7 Flowing Wells?

8 MR. JACKSON: Objection, form.

9 A No.

10 Q (By Mr. White) Did you think it was important that  
11 when you were valuing these private docks to ascertain what  
12 the value of the commercial docks were in your system?

13 MR. JACKSON: Objection, form.

14 A No.

15 Q (By Mr. White) This is a test but it's fun.

16 (Plaintiff's Exhibit Number 56 marked.)

17 Q (By Mr. White) Now, I'm going to give you a  
18 picture of a big old dock, and based on Highport's value this  
19 dock is valued at \$2.64 a square foot.

20 We're going to give you another picture of  
21 which I only have one --

22 MR. SMITH: 57.

23 (Plaintiff's Exhibit 57 and 58 marked.)

24 Q (By Mr. White) Exhibit 56 is a picture of a big  
25 12-foot dock, appears to be brand new.

1                   Exhibit 57 has nine pictures of private docks  
2 that were added to the roll this year by GCAD.

3                   Okay. The question is do you see any  
4 difference in the big dock marked Exhibit 56 and the nine  
5 private docks marked Exhibit 57?

6           A       Yes.

7           Q       What would some of those differences seem to be?

8           A       Age, construction, location.

9           Q       Okay. Now, when comparing the big dock there with  
10 the nine smaller docks -- actually there's eight, there's two  
11 pictures of one -- do you think that the taxable value of the  
12 big docks should be more from a cost standpoint than the  
13 smaller docks?

14                   MR. JACKSON: Objection, form.

15          A       I don't know.

16          Q       (By Mr. White) Does it -- it does not appear to  
17 you that the larger, newer dock would cost more on a per-  
18 square-foot basis than the older private docks?

19                   MR. JACKSON: Objection, form.

20          A       I don't know how to answer that.

21          Q       (By Mr. White) Okay. That's fine.

22                   Now, let's take the, the Exhibit Number 57,  
23 the picture on the top right.

24                   MR. WHITE: And I was hoping that you could  
25 pull this up on your system which apparently is not going to

1 | happen.

2 | Q (By Mr. White) Let me give you Exhibit 58 which  
3 | gives you the property ID numbers and the dollars per square  
4 | foot that you've assessed these smaller docks. And I'd like  
5 | to read from right to left -- well, left to right. Beginning  
6 | with the top left, it's PID Number 262357. DE Number 103,  
7 | It's assessed at \$10.82 a foot. Would you agree with that?

8 | A I agree that that's written on there.

9 | Q The next dock to the right, Number 264125, is  
10 | \$15.69. Do you agree with that?

11 | A I agree that it's written on there, yes.

12 | Q The one on the top right at 264122, DE 128, is  
13 | valued GCAD valued at twenty-seven dollars and a nickel per  
14 | square foot. Do you agree that that's what's written on it?

15 | A I agree that somebody wrote that, yes, that's it  
16 | twenty-seven --

17 | Q Do you have any reason to believe that these  
18 | numbers are not the correct numbers in your system?

19 | A I can't answer that.

20 | Q Would you have any -- let me ask you that again.  
21 | Do you have any reason to believe they're not the numbers?

22 | A I can't dispute it either way.

23 | Q Okay.

24 | A I can't answer it.

25 | Q By looking at the big dock which is Exhibit 56, and

1 hypothetically if it were valued by GCAD at \$2.64, and these  
2 other docks are valued at what I said, do you think that  
3 that's maybe a little inconsistency there in the valuation of  
4 the big dock versus the smaller docks?

5 MR. JACKSON: Objection, form.

6 A I can't answer that.

7 Q (By Mr. White) Okay. Good. So you don't see --  
8 do you see any difference as we first discussed, do you think  
9 that difference would not apply to the GCAD valuation? You  
10 would not take that into consideration?

11 A I can't answer the question.

12 Q Okay.

13 This has probably been asked but is it your  
14 understanding that the private docks may be moved around the  
15 lake from a different place to place?

16 MR. JACKSON: Objection, form.

17 A I would probably ask that the question be reasked?

18 Q (By Mr. White) Okay. Let's say that I have a dock  
19 and a permit in Wilson Cove, and another space becomes  
20 available in Crappie Cove. Is it your understanding that I  
21 can move my dock from its existing location in Wilson Cove to  
22 Crappie Cove?

23 MR. JACKSON: Objection, form.

24 A I don't know that.

25 Q (By Mr. White) So you're not aware that they can

1 be moved. Is that your answer?

2 A My answer is I don't know that the one structure  
3 could be moved to another site.

4 Q Would it surprise you to learn that they can be  
5 moved?

6 A I don't know.

7 Q You don't know if it would surprise you or you  
8 don't know if they can be moved?

9 A I don't know that it would surprise me.

10 Q Well, what I'm trying to get at here is they are  
11 moved all the time from one place to another. Have you taken  
12 that into consideration in your taxability theory?

13 MR. JACKSON: Objection, form.

14 A I don't know whether I can answer the question.

15 Q (By Mr. White) So you don't know if you have taken  
16 into consideration or you don't know if you haven't taken  
17 into consideration?

18 MR. JACKSON: Objection, form.

19 A I don't know that I could answer that question.

20 Q (By Mr. White) Okay. Let me try this. It's very  
21 simple. Do you understand that you can move a dock with a  
22 permit from one location on the lake to another?

23 MR. JACKSON: Objection, form.

24 A I don't know that.

25 Q (By Mr. White) Do you understand that you can move

1 a dock from one location in Grayson County out of the GCAD  
2 jurisdiction?

3 MR. JACKSON: Objection, form.

4 A That's conceivable, yes.

5 Q (By Mr. White) So if it's conceivable that you can  
6 move it from Grayson County, Texas side to the Oklahoma side,  
7 it's obviously conceivable that you could move it within the  
8 Grayson County side; is that not true?

9 MR. JACKSON: Objection, form.

10 MR. WHITE: I'm going to just get you a  
11 recording of that.

12 A Okay.

13 Q (By Mr. White) I have one question that you  
14 earlier -- how did you know Chris Lynch with the Corps of  
15 Engineers?

16 A I think his name was brought to my attention at the  
17 point that I was going to compose a letter.

18 Q So did you call Chris Lynch, ask his address -- did  
19 you call Chris Lynch before you sent him the letter?

20 MR. JACKSON: Objection, form.

21 A I don't recall.

22 Q (By Mr. White) Okay. I think we all heard and you  
23 agreed that you have used the carport analogy to it being  
24 analogous to a boat dock except it's a carport on a  
25 residential property; is that not correct?

1 MR. JACKSON: Objection, form.

2 A I used it as a basic description.

3 Q (By Mr. White) But you did state that a boat dock  
4 is like a carport on your property? I think you agreed to  
5 that earlier.

6 A I agree I stated something like that.

7 Q Okay. Now, from a taxable standpoint what if I put  
8 that carport on wheels, is it taxable?

9 A I don't know that I can answer that.

10 Q Okay. What if I take my boat dock out of water and  
11 set it in my front yard, is it taxable?

12 A I don't know.

13 Q Okay. What if my boat dock is floating across the  
14 lake on January 1st, 2007, is it taxable?

15 MR. JACKSON: Objection, form.

16 A I don't know.

17 Q What if my permit to place a boat dock on Lake  
18 Texoma has expired and my boat dock is still on Texoma with  
19 no permit, is it taxable?

20 MR. JACKSON: Objection, form.

21 A I think the question you're asking pertains  
22 specific to the permit. I, I think I need clarification.  
23 I'm sorry --

24 Q (By Mr. White) I, I think that's reasonable. Is  
25 the, is the, are the private boat docks in the GCAD system

1 taxable if they do not have a permit?

2 MR. JACKSON: Objection, form.

3 A I don't know.

4 MR. WHITE: I'll pass.

5 MR. SMITH: David, do you have anything?

6 MR. TABOR: I'll wait until you're done to  
7 reserve my questions.

8 COURT REPORTER: Time is 4:13 p.m.

9 MR. SMITH: I didn't want you to feel  
10 slighted.

11 EXAMINATION

12 BY MR. SMITH:

13 Q Ms. Lammers, I just have a few follow-up questions.

14 We noticed you to be here or we noticed the  
15 GCAD to be here and we talked about some specific categories  
16 of information. And I'm not sure if I'm clear. Did you ever  
17 get to see the categories of information that we requested?

18 A I did.

19 Q Okay. And specifically we wanted a person with  
20 GCAD or with GCAD to testify regarding the appraisal accounts  
21 and records of the marinas, the commercial marinas that Mr.  
22 White went over with you. Are you familiar with that  
23 request?

24 A The topic?

25 Q Yes, ma'am.



1           A     I'm familiar with the topic.

2           Q     And you were identified as a person with GCAD who  
3 would be able to testify with respect to that information,  
4 correct?

5           A     Okay.

6           Q     You don't, you don't know or you --

7           A     Yes. I mean --

8           Q     Okay. And we've heard counsel state that there's  
9 really nobody here at GCAD who can actually talk  
10 intelligently about these commercial marinas. Is that a true  
11 statement?

12          A     I believe it is.

13          Q     Did you at least make an effort to go back and  
14 review those files so that you could discuss the contents of  
15 those files?

16          A     No.

17                   MR. SMITH: I do think I need to reserve with  
18 respect to that issue because that might be a responsibility  
19 she'd have. And I'll move on from there.

20          Q     (By Mr. Smith) Now, with respect to commercial  
21 accounts, you understand that a commercial taxpayer will  
22 render property, right?

23          A     Yes.

24          Q     Did you even look through the, to see what the  
25 rendition values were that were submitted by these commercial

1 marinas?

2 A No.

3 Q You think that might have been important for you to  
4 consider?

5 A In what scope?

6 Q In the scope of valuing the private boat docks?

7 A No.

8 Q Do you draw a distinction between the commercial  
9 marinas and the private boat docks?

10 A Do I as an appraiser?

11 Q Do you as a human? You, you sort of segregated the  
12 commercial area and set them aside in your mind, right?

13 A I didn't have any dealings with them.

14 Q Okay. Whether you had dealings with them or not,  
15 you, you didn't include them in your equalization data, did  
16 you?

17 A No.

18 Q Is there a reason why you didn't include the  
19 commercial marinas in your equalization data?

20 A Because I was dealing with residential.

21 Q I understand that. But as far as the, the types of  
22 structure that we're dealing with there's no real material  
23 difference, is there?

24 A I don't know.

25 Q You don't know? You don't know if there's a

1 material difference between a commercial marina and a private  
2 boat dock?

3 A I don't have specifics.

4 Q Do you know there's even a difference?

5 A I don't know.

6 Q You, as a registered professional appraiser, don't  
7 know if there's a difference between a commercial boat dock  
8 and a private boat dock? Is that what you're telling the  
9 jury?

10 A The jury?

11 Q Yes, ma'am. The jury that will hear this tape when  
12 we play it back.

13 A Rephrase the question, please.

14 Q Yeah. As a professional appraiser, someone who's  
15 certified by the State of Texas, are you telling me you  
16 cannot distinguish between a commercial boat dock and a  
17 private res -- private boat dock?

18 A By sight or -- I, I, I don't understand the  
19 question. I --

20 Q The question really is why didn't you take into  
21 consideration the hundreds if not thousands of commercial  
22 boat slips that are out there when evaluating the value for  
23 these private boat docks?

24 A I am the residential appraiser dealing with  
25 residential.

1 Q Well, nobody is sleeping or living on these private  
2 boat docks, are they?

3 A I don't know.

4 Q Well, you saw the shoreline use permit and they're  
5 prohibited from doing that, right?

6 A Okay.

7 Q And looking at Number 57, each of those nine  
8 photographs depicts a dock of differing condition, doesn't  
9 it?

10 A Yes.

11 Q As you sit here today, April 17th, 2008, as a  
12 professional appraiser, wouldn't you like to have known the  
13 differences between the various private boat houses before  
14 you did your appraisals?

15 A Yes.

16 MR. SMITH: I'll pass the witness.

17 COURT REPORTER: Time is 4:18 p.m.

18 MR. TABOR: I'll reserve any questions until  
19 trial.

20 VIDEOGRAPHER: Off the record at 4:18 p.m.

21 (Deposition concluded at 4:18 p.m.)  
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CHANGES AND SIGNATURE

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I, PAM LAMMERS, have read the foregoing deposition and hereby affix my signature that same is true and correct, except as noted above.

\_\_\_\_\_

PAM LAMMERS

THE STATE OF \_\_\_\_\_ )

COUNTY OF \_\_\_\_\_ )

BEFORE ME, \_\_\_\_\_ on this day personally appeared PAM LAMMERS, known to me (or proved to me under oath or through \_\_\_\_\_) (description of identity card or other document) to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that they executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of office this \_\_\_\_\_ day of \_\_\_\_\_, 2008.

\_\_\_\_\_

NOTARY PUBLIC IN AND FOR

THE STATE OF \_\_\_\_\_

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CAUSE NO. 07-1878-336

RANDY C. PHILLIPS,	)	IN THE DISTRICT COURT OF
PLAINTIFF,	)	
vs.	)	
	)	GRAYSON COUNTY, TEXAS
GRAYSON CENTRAL APPRAISAL	)	
DISTRICT AND GRAYSON COUNTY	)	
APPRAISAL REVIEW BOARD,	)	
DEFENDANTS	)	336TH JUDICIAL DISTRICT

and

NO. 07-1907-336

FRED WHITE, RFW PROPERTIES,	)	IN THE DISTRICT COURT OF
LTD., AND RFW INVESTMENTS, INC.,	)	
PETITIONERS,	)	
vs.	)	GRAYSON COUNTY, TEXAS
	)	
GRAYSON CENTRAL APPRAISAL	)	
DISTRICT AND GRAYSON COUNTY	)	
APPRAISAL REVIEW BOARD,	)	
RESPONDENTS	)	336TH DISTRICT COURT

REPORTER'S CERTIFICATION

ORAL VIDEOTAPED DEPOSITION OF PAM LAMMERS

APRIL 17, 2008

I, David A. Maxwell, Certified Shorthand Reporter in and for the State of Texas, hereby certify to the following:

That the witness, Pam Lammers, was duly sworn by the officer and that the transcript of the oral videotaped deposition is a true record of the testimony given by the witness;

1                   That the deposition transcript was submitted  
2 on April 28, 2008 to the witness or to the attorney for the  
3 witness for examination, signature and return to me by -----  
4 May 20, 2008;

5                   That the amount of time used by each party at  
6 the deposition is as follows:

7	Mr. Smith	-	<u>3 hrs. 39 minutes</u>
8	Mr. White	-	<u>1 hr. 25 minutes</u>
9	Mr. Jackson	-	<u>0 hrs. 0 minutes</u>
	Mr. Tabor	-	<u>0 hrs. 0 minutes</u>
	Ms. Griffin	-	<u>0 hrs. 0 minutes</u>

10                   That pursuant to information given to the  
11 deposition officer at the time said testimony was taken, the  
12 following includes Counsel for all parties of record:

13                   Mr. Scott Smith, Attorney for Plaintiffs,  
14 Randy C. Phillips, RFW Properties, LTD and RFW Investments,  
Inc.

15                   Mr. Fred White, Pro Se;

16                   Mr. Christopher S. Jackson and Ms Sandra  
17 Griffin, Attorneys for Defendants, Grayson Central Appraisal  
District;

18                   Mr. David B. Tabor, Attorney for Defendant,  
19 Grayson County Appraisal Review Board.

20                   I further certify that I am neither Counsel  
21 for, related to, nor employed by any of the parties or  
22 attorneys in the action in which this proceeding was taken,  
23 and further that I am not financially or otherwise interested  
24 in the outcome of the action.

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Further certification requirements pursuant to Rule 203 of TRCP will be certified to after they have occurred.

Certified to by me this \_\_\_\_\_ of \_\_\_\_\_, 2008.

David A. Maxwell, Texas CSR #1896  
Expiration Date: December 31, 2009  
P. O. Box 2929  
Sherman, Texas 75091  
903/892-8634

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FURTHER CERTIFICATION UNDER RULE 203 TRCP

The original deposition was/was not returned to the deposition officer on \_\_\_\_\_;

If returned, the attached Changes and Signature page contains any changes and the reasons therefor;

If returned, the original deposition was delivered to \_\_\_\_\_, Custodial Attorney;

That \$ 1159.45 is the deposition officer's charges to the Plaintiff for preparing the original deposition transcript and any copies of exhibits;

That the deposition was delivered in accordance with Rule 203.3, and that a copy of this certificate was served on all parties shown herein on and filed with the Clerk.

Certified to by me this \_\_\_\_\_ day of \_\_\_\_\_, 2008

\_\_\_\_\_  
David A. Maxwell, Texas CSR #1896  
Expiration Date: December 31, 2008  
P. O. Box 2929  
Sherman, Texas 75091  
903/892-8634

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**STATE OF TEXAS:**  
**COUNTY OF GRAYSON:**  
**RE: ORAL DEPOSITION OF Pam Lammers.**

I, **DAVID A. MAXWELL**, a Certified Shorthand Reporter of the State of Texas, do hereby certify that the Charges listed below are the taxable court costs in connection with the foregoing matter, as indicated.

Transcript fees .....	\$ <u>1050.00</u>
Subpoena Service .....	\$ _____
_____ Reproduction of Exhibits .....	\$ <u>74.45</u>
Postage .....	\$ <u>35.00</u>
<b><u>TOTAL TAXABLE REPORTING FEES</u></b> .....	\$ <u>1159.45</u>

CERTIFIED TO ON THIS THE APRIL 25, 2008.

---

DAVID A. MAXWELL  
STATE OF TEXAS NO. 1896  
EXPIRES DECEMBER 31, 2009  
P. O. BOX 2929  
SHERMAN, TEXAS 75091  
903-892-8634

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