



Engagement Agreement For Superior Court Representation

Client hereby engages Hotz Legal, LLC (hereinafter "Attorney") to represent Client in a tax appeal to the Superior Court. Walter H. Hotz shall be the assigned attorney.

The terms of the engagement shall be as follows:

- 1) Scope of Representation. Attorney shall either file a property tax appeal for Client in the Superior Court for the county in which the Subject Property lies for the purpose of contesting the county's property tax assessment of the Subject Property for the tax year being appealed or, if Client has already filed a property tax appeal to Superior Court, then Attorney shall take over the existing property tax appeal presently pending.
- 2) Attorney's Fee Contingent on Getting Client a Reduction. Any fee due to Attorney under this agreement is totally contingent upon Attorney being successful in achieving a reduction from the original assessment/appraisal made by the county on the Subject Property for the tax year being appealed.
- 3) Attorney's Fee Calculation. The fee due Attorney is calculated on a threefold basis. First Basis: if Attorney fails to achieve a reduction from the county's original assessment, no fee shall be due Attorney; Second Basis: if Attorney achieves a reduction from the county's original assessment of the Subject Property but said reduction amounts to a value that is greater than 85% of the value found by the fact finder at the administrative level of the appeal (Board of Equalization, Arbitrator or Hearing Officer), then Attorney shall be paid a fee equal to 33% of the tax savings for the tax year appealed plus two more years [O.C.G.A. 48-5-299 (c) provides that the result achieved pursuant to an appeal should be good, except under certain circumstances, for the year appealed plus two more years]. The contingency fee shall be calculated as follows: calculate the difference between the property tax assessment on the Subject Property for the year appealed and the new assessment on the Subject Property; multiply the resulting number by 40%; multiply that product by 3; multiply that product by the millage rate for the year appealed; then multiply that product by 33% and the result is the contingency fee due Attorney. Third Basis: if Attorney achieves a reduction that amounts to a value of 85% or less than the value found by the fact finder at the administrative level of the appeal (Board of Equalization, Arbitrator or Hearing Officer), then Attorney shall be paid a fee based on the hourly rate of \$350 per hour calculated from the first hour Attorney spent on the appeal to the Superior Court. O.C.G.A. 48-5-311 (g)(4)(B)(ii)(III) provides that if Attorney achieves the threshold hereunder where Client would pay Attorney on an hourly basis, the county must reimburse Client for any such attorney fee to which Client would be obligated to pay to Attorney to the extent that the Court deems such charges by Attorney to be reasonable. Attorney agrees to accept the fee that the Court finds as reasonable and which the county shall be

required to pay as payment in full for Attorney's services under this Third Basis. The fee due Attorney under this section shall be due Attorney irrespective of how the reduced assessment is reached (whether by settlement, judgment or verdict).

- 4) Cost of Litigation. Client shall be responsible for all costs of litigation, which includes but is not limited to: filing fee to the Clerk of the Superior Court, the cost of an appraiser, licensed in Georgia [such appraiser shall prepare a written appraisal on the Subject Property for the tax year appealed, shall accompany Attorney to all settlement conferences (if requested by Attorney), and shall attend and testify at trial, if a trial is necessary]; a court reporter will be necessary in the event there is a trial (also a court reporter may be necessary for any motions that are orally presented, if any, and for any deposition(s) that may be taken). Any depositions taken on behalf of Client shall be approved in advance by Client. The appraiser and court reporter shall be chosen by Attorney. Client shall have the right to approve the cost of the appraiser chosen by Attorney prior to the appraiser being retained. If Client does not approve of the cost of the appraiser and a reasonable substitute appraiser, at a cost approved by Client, cannot be obtained, Attorney reserves the right to withdraw from representing Client hereunder. If Attorney withdraws pursuant to the provisions of this paragraph: (a) said withdrawal shall be deemed for good cause; and (b) no attorney fee will be due Attorney.
- 5) Appraisal Value Limitation: If the appraiser chosen by Attorney and cost thereof approved by Client, finds a value for the Subject Property to be greater than 75% of the value found by the fact finder at the administrative level of the appeal (Board of Equalization, Arbitrator or Hearing Officer), Attorney shall have a right, in Attorney's sole and absolute discretion, to withdraw from the appeal to the Superior Court.
- 6) Dismissal of Attorney. If Attorney is dismissed by Client for any reason other than for good cause, Attorney shall be entitled to the contingency fee herein referenced calculated as herein stated regardless of when, how or by whom the reduced assessment for the tax year appealed is accomplished. This section, if applicable, shall take precedence over section 2 above.
- 7) Appeal to a Court above the Superior Court. In the event that the Civil Action is appealed by any party to an appellate court above the Superior Court, the Attorney shall represent Client in such appeal and the fee due Attorney shall be as calculated as stated herein.
- 8) Client's Representation of Authority. The undersigned represents that the subject property is in county referenced above and that he/she is the owner of the Subject Property or has controlling ownership interest therein or is otherwise authorized by the owner of the Subject Property to enter into this agreement on behalf of such owner.
- 9) Controlling Law. This agreement shall be deemed to have been entered into in DeKalb County, Georgia and shall be construed under the laws and regulations of the State of Georgia.
