



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) Contingency Fee Agreement. This agreement is a contingency fee agreement whereby Attorney shall not charge client any fee for his personal services unless he is successful in reducing the property tax assessment on the Subject Property for the tax year appealed.

3) Attorney’s Fee. If Attorney is successful in reducing the property tax assessment on the Subject Property, the contingency fee due Attorney shall be 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 shall be 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 multiple that product by 33% and the result is the contingency fee due Attorney. The contingency fee shall be due Attorney irrespective of how the reduced assessment is reached (whether by settlement, judgment or verdict).

4) Award of Attorney’s Fees from the Court or County. If Client and/or Attorney is awarded any attorney’s fees by the Court or by the County Board of Tax Assessors in any settlement agreement, Attorney’s contingency fee, will still be due from Client, and any award of attorney’s fees in an amount less than the total contingency fee, shall be credited to the Client against the attorney’s fee (contingency fee) due hereunder. If the award for attorney’s fees exceeds the total amount of the attorney’s contingency fee, then that portion of the attorney’s fees awarded that exceeds the contingency fee shall be the property of Attorney and shall be deemed as additional earned compensation hereunder and Attorney shall have the right to pursue and recover said excess amount.

5) 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). 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.

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 contingency fee percentage stated herein shall be changed from 33% to 45%.

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.