



## **REAL PROPERTY TAX APPEAL AGREEMENT**

This Real Property Tax Appeal Agreement (“Agreement”) is entered into between Campbell & Brannon Property Tax Services, LLC (“CBPTS”) and undersigned Client as of the date hereinafter signed by both parties.

### **SECTION 1: DUTIES OF CAMPBELL & BRANNON PROPERTY TAX SERVICES**

1. Upon execution of the attached Authorization of Appeal (“Authorization”) and payment of fees hereinafter defined, CBPTS shall timely file a property tax appeal on behalf of the property owner(s).
2. CBPTS shall perform an independent analysis of the property tax valuation for the subject property and determine a defensible value.
3. Upon analysis of the property tax valuation for the subject property, CBPTS will determine the appropriate venue (Board of Assessors, Board of Equalization or Arbitration).
4. CBPTS may argue the value at various levels. A value may be determined informally with the Board of Assessors or through Arbitration or through the County Board of Equalization.

### **SECTION 2: DUTIES OF CLIENT**

1. Client shall timely pay CBPTS an administrative fee of \$500 for services rendered in representation of the appeal. If in the sole discretion of CBPTS, CBPTS reviews the property tax valuation and determines there is a low likelihood of success of appeal CBPTS shall notify the client of findings and not be obligated to continue the appeal. If CBPTS does not continue the appeal at this point CBPTS shall refund to the client \$250.
2. Client shall timely execute and return this Agreement and the Authorization to CBPTS. CBPTS will not take any action until receipt of payment of the administrative fee and return of this signed Agreement and the Authorization.
3. Client shall execute a separate Agreement for appeal of each property tax valuation and shall pay a separate fee for each appeal.



4. Client shall timely forward all correspondence from the Tax Assessor and Tax Commissioner relating to the appeal to CBPTS for review. This includes: Notices of Assessment, appeal acknowledgement and response letters, tax bills, and hearing notices. It is the responsibility of the taxpayer to make sure that the tax authorities have current mailing information to ensure all correspondence is received properly.
5. Upon successful completion of the appeal, Client shall pay CBPTS a contingency of 25% of the first year's tax savings. Client shall not be obligated to pay contingency fee unless the property tax valuation is lowered resulting in a tax savings. For example, Campbell & Brannon lowers the tax valuation of a property resulting in the client's yearly savings of \$3,500.00, **(a potential savings over three years)** CBPTS's contingency fee will be \$875.00. The contingency fee will only be charged for the first year while savings may accrue for three years. Contingency fee calculation will be based upon proposed Fair Market Value and Notice of Assessment minus Final Fair Market Value as determined by appeal times current millage. Upon final decision of the appeal, the tax value is frozen and will be unfrozen only upon the occurrence of a few limited actions such as a change of ownership, County-wide reassessment of a market area, permitted renovations or if the property value is re-appealed in the following tax cycle.

### **3. LIMITATION OF LIABILITY**

1. It is agreed that CBPTS has given no assurances as to the final outcome of client's property tax valuation.
2. CBPTS makes no representations as to the length of time it will take to pursue the appeal.
3. CBPTS may choose to decline representation of any party and terminate representation at any time without liability.
4. CBPTS's sole liability for failure to provide any services herein defined or any claims asserted which relate to the valuation of the property or any property tax bill, penalties or interest shall be limited to the administrative fee herein defined.
5. CBPTS shall not have a fiduciary duty to the client and shall only serve the client in the role of contractor as defined in this Agreement.
6. This agreement constitutes the entire agreement between the parties.
7. In executing this agreement neither party has relied on any representation or promise not specifically defined in this Agreement.
8. This Agreement may be amended only by the express written consent of both parties.
9. If the Client executing this agreement is an Entity said individual signing represents he or she is authorized to enter this agreement on behalf of the entity.
10. This Agreement shall supersede any prior agreement between the parties.