

2024 TAX YEAR

JOSEPH PATRICK O'BRIEN, ESQUIRE

PA REAL ESTATE TAX APPEALS, LLC / KAO LAW ASSOCIATES

REAL ESTATE TAX ASSESSMENT APPEAL FOR TAX YEAR 2024 - LEGAL FEE DISCLOSURE AND AUTHORIZATION
ATTORNEY CLIENT PRIVILEGED COMMUNICATION

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Re: **YEAR 2024 REAL ESTATE TAX ASSESSMENT APPEAL**

Property of:

Property:

Folio No.:

Assessment:

WARRANT AND POWER OF ATTORNEY AUTHORIZATION AND AGREEMENT

The undersigned Owner of the above property or properly authorized agent/officer of the Owner hereby irrevocably authorizes, warrants and empowers Joseph Patrick O'Brien, Esquire, his partners, associates and counsel, and his Law Firm (collectively the "Law Firm") of Media, Delaware County, Pennsylvania, or its agents to act as the Owner's attorney, agent, authorized agent, attorney-in-fact and/or representative in negotiating with assessment officers or governmental agents and/or executing and/or filing an appeal of the 2024 County assessment and attending any hearings before the applicable County/City Board(s) of Assessment Appeals ("Board") and in filing and providing legal representation in appeals and trial and further appeal before the Courts of appropriate jurisdiction. The Owner further agrees that this authorization includes all tax years, prior and subsequent to 2024, including any interim assessments or taxing district initiated appeal before, during or pending any appeal relating to the property, which may arise or be set during the pendency and/or following the conclusion of the appeal as more fully described in the attached Agreement.

Payment of legal fee is due in accordance with Pages 2 - 4 of this Authorization. This Authorization provides for an Attorney's Lien and security interest on any refund hereunder that is granted in favor of Law Firm. This Power of Attorney further authorizes the Law Firm to negotiate, collect and endorse any applicable refunds with Law Firm jointly or in Owner's name, provided that any sum received shall be deposited solely in the Law Firm's Escrow Trust Account for disbursement to the Law Firm for any unpaid fees earned or costs incurred or charged hereunder by the Law Firm with the balance to be disbursed to the property Owner or its designees. A copy of this Power of Attorney and Authorization shall be sufficient authority to and binding upon any taxing district to so act.

PROPERTY OWNER (or authorized agent): _____
(Please Print Name)

X _____ **Date:** ____ / ____ / ____
(Please Sign Here)

Witness _____ **Witness** _____

COMMONWEALTH OF PENNSYLVANIA :
COUNTY OF DELAWARE : SS

On this the _____ day of _____, 20____, before me, a Notary Public for the Commonwealth of Pennsylvania, the undersigned officer, personally appeared _____, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument, and acknowledged that (s)he executed the same for the purposes therein contained.

In Witness Whereof, I hereunto set my hand and official seal.

_____(Notary Public)

Phone Number: (____) _____ - _____ **Email Address** _____

Street Mailing Address: _____

If **Authorized Agent**, explain basis of agency: _____

THE LEGAL FEE DISCLOSURE AND AGREEMENT WHICH FOLLOWS ON PAGES 2, 3, 4, 5 AND 6 IS INCORPORATED HEREIN.

KAO LAW ASSOCIATES – PA REAL ESTATE TAX APPEALS, LLC, 17 E. Front Street, Media, PA 19063

2024 Tax Year Fee Agreement – Revised 2.3.2023

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LEGAL FEE AND COSTS.

I. The Law Firm's fee ("legal fee") for representation in the tax appeal matter(s) shall be a percentage of annual real estate tax savings for each tax year under appeal and/or tax year set or affected by any agreement, stipulation and/or court order determined as follows:

A. IF THE APPEAL IS INITIATED BY OWNER TO BOARD OR TO COURT SEEKING ASSESSMENT REDUCTION OR IF TAXING DISTRICT SEEKS TO INCREASE ASSESSMENT AT BOARD OR COURT LEVEL AFTER OWNER APPEALS TO BOARD OR COURT:

Determine real estate tax savings from assessment reduction by subtracting the final revised assessment in each Tax year under appeal and/or fixed by any agreement, stipulation and/or court order occurring after representation by Law Firm before or on appeal to the County/City Board of Assessment Appeals and/or the Court of Common Pleas whether before or after trial and/or appellate court appeal from the greater of the original assessment appealed to the Board or the assessment that would have resulted if the Taxing District had been successful in obtaining a new increased assessment based upon a Taxing District asserted or demanded Fair Market Value, whether by appraisal or sales price, or otherwise.

B. IF THE APPEAL WAS INITIATED BY TAXING DISTRICT TO BOARD OR TO COURT FROM BOARD OR IN COURT SEEKING ASSESSMENT INCREASE OR WHERE AN EXEMPTION REDUCTION OR REVOCATION IS SOUGHT BY TAXING DISTRICT:

Based upon the annual real estate tax savings from Fair Market Value Assessment reduction in the same manner as 1A. above

C. BLENDED HOURLY RATE

Additionally, in appeals initiated by the Taxing District OR Exemption sought under 1.B above, a minimum blended hourly rate of \$245 per hour for time incurred on the appeal matter shall be charged for services of all Firm Lawyers and Paralegals, to be paid monthly as billed with credit of same to owner against Legal Fee as finally determined by the percentage of savings in Section II below at the conclusion of the appeal but any excess of the hourly charges over the Percentage Legal Fee shall not be refunded. If hourly rate exceeds the percentage of savings fee rate, the hourly rate shall be the total fee with no refund of fee.

D. PARTICIPATING COUNSEL

Pursuant to Pa R.P.C. Rule 1.5(e)(1) Owner acknowledges and agrees that as Participating Lawyer the person identified below and not a member of the Law Firm, is participating in the Legal Fee with Law Firm.

II. REAL ESTATE TAX SAVINGS COMPUTATION:

Tax Savings shall mean savings from an assessment reduction for all tax years per I.A above where final assessment is set by Assessor agreed change, Board decision, stipulation or court order. It shall be computed without reduction for any early payment discounts, based upon the annual millage (County, Township/Borough/City Calendar year, and School District Fiscal year) [including where appealed, use and

Signature

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occupancy tax], for each of the applicable tax year(s) multiplied by the total assessment reduction Per I.A and I.B above, before any offset for credit(s). Savings shall also include deferral or credits that result from exemptions obtained, partial or full, including LERTA, PURTA and Charitable. "Tax savings" shall also include any refund from clerical errors and any interest collected on refunds or any savings in delinquency penalty and/or interest on delinquent taxes resulting from any assessment reductions obtained by the law firm. Current available millage shall be used to determine tax savings for future years fixed or affected when future millage not available.

In the tax year of a countywide reassessment the effective tax rate of the prior year (e.g. 2023) shall be used for the first year of the reassessment. (Effective tax rate equals current common Level Ratio times the County, Municipality, school millage for 2023) For second year of savings, actual new 2024 millages shall be used for 2024 and 2025 and any difference adjusted in the 2025 tax years billing.

- III. THE LEGAL FEE IS 25% OF EACH OF SUCH TAX YEAR'S EFFECTED SAVINGS UNTIL THE APPEAL IS FINALIZED WITH A MINIMUM FEE OF TWO (2) TAX YEARS; (THREE YEARS WHERE THE TAXING DISTRICT'S ASSESSMENT IS SET ON A TRIENNIAL BASIS).**

- IV. THE OWNER SHALL OBTAIN AND PAY FOR OR REIMBURSE LAW FIRM FOR ALL APPRAISALS, AND EXPERT APPRAISER FEES, OTHER EXPERT FEES AND FILING FEES.**

PRIOR OR LATER TAX YEARS

If the Law Firm obtains a tax savings or reduction or credit as above defined applicable to any one or more tax years before or after the first year under appeal, the legal fee shall also be computed at 25% of the annual real estate tax savings (as above defined and using that tax year's total millage) for each such year appealed and/or upon which savings were effected. Current millage shall be used for later years if new millage not available. Upon appeal to Court, each year's assessment set by agreement, stipulation and/or court order shall be considered under appeal and subject to a fee regardless of date of order, agreement or stipulation.

PAYMENT

The legal fee shall be due and payable upon the billing by the Law Firm which shall be after the successful attainment of the assessment reduction at each level as outlined above without regard to when such reduction is effective and/or when any refunds are paid or credit given and shall be computed as above described without reduction for any early payment discounts before any offset for credit(s). Since Board ordered assessment reductions go into effect immediately for the appealed tax year and until changed, the bill for savings in a tax year shall be due December 1, prior to each tax year for the entire year and shall include County, School, Municipality or City tax. Unpaid legal fees and expenses shall accrue a late payment charge of 1% per month and property owner shall be responsible for any reasonable attorneys' fees and costs incurred in collection. Jurisdiction and venue for any collection action shall be in Media, Delaware County, Pennsylvania. An Attorney's Lien and security interest on any refund hereunder is granted in favor of Law Firm in any fund or refund held by or on behalf of any taxing district and is retained for full payment of fees due. If Law Firm obtains an assessment reduction at the Board resulting in tax savings and if the owner or a taxing district appeals such Board reduction to Court, the Owner shall initially pay the fee as above calculated and pay the fee for each year thereafter as calculated to Law Firm which shall deposit same into its Escrow Trust Account to be disbursed at the conclusion of the Court litigation, adjusted if necessary for any further change in assessment.

Signature

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SALE OR TRANSFER OF PROPERTY

In the event that this property is sold or transferred before all tax years under appeal are resolved, payment of the legal fee shall remain the responsibility of the Owner herein for all years under appeal, including those following sale or transfer, unless Owner shall obtain the written assumption of this agreement from new Owner and agreement of Law Firm in which case savings and fee shall be pro-rated.

TERMINATION/FAILURE TO ACCEPT BEST OFFER

Should this agreement be breached or otherwise terminated or should Owner refuse to accept a settlement offer which Firm believes is a best offer and then terminate, our Firm shall be entitled to immediate reimbursement of costs, disbursements, and expenses and payment of the greater of (i) Firm fee on calculated savings for all relevant tax years according to the herein agreed percentage on whatever savings would have resulted from the best offer of settlement Firm may have been offered (whether or not accepted by owner) to the later of the date of the completion of the appeal, or breach or termination, or (ii) a Firm fee based upon time actually expended by each Firm attorney and paralegal at their prevailing (not the blended), annually adjusted hourly rates.

MINIMUM FEE

There shall be a non-refundable minimum legal fee of \$1,000 for each separately assessed parcel in addition to any filing costs mentioned below. A flat non-refundable fee which is earned upon receipt as such it will not be placed in an attorney trust account to be billed against. This minimum legal fee shall be payable upon the signing of this Legal Fee Disclosure and before the Law Firm undertakes representation or makes any legal filing. The minimum legal fee is not contingent upon any tax savings, but will be credited against the legal fee as determined above.

In appeals (i) seeking an exemption by owner, or (ii) an appeal initiated by Taxing District to the Board or Court seeking an increase in assessment, (iii) or an appeal by owner of a County initiated re-assessment, or (iv) if the Taxing District seeks an increase to an assessment after appeal to Court, in each such event the minimum non-refundable legal fee shall be \$2,000.00 to be applied to the blended hourly rate until exhausted and then replenished in \$2,000 increments to be credited against fees and costs. The non-refundable minimum legal fee shall be \$2,000 and any replenishments shall be earned upon receipt and as such will not be placed in an attorney trust account to be billed against.

APPRAISALS

The OWNER shall be solely responsible for the cost of services and expenses of any appraisers or similar professionals providing an appraisal, rebuttal appraisal and/or expert opinion or services for the appeal and/or trial ("Appraisal Costs"). All of the aforementioned Appraisal Costs shall be paid by the OWNER as incurred even if the appraisal is billed to Firm in order to protect attorney client relationship. Law firm may, in its sole discretion, obtain an appraisal without consent of Owner and advance the cost of same, in which event Law Firm shall also be reimbursed the cost of same but solely to the extent of tax savings (as herein defined) in addition to law firm legal fee.

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RESPONSIBILITY FOR FILING AND OTHER NON-APPRAISAL EXPENSES.

County Board of Assessment Appeal filing fees, where charged, are the responsibility of the property Owner to be paid or reimbursed to the Law Firm at the time of Board filing. They vary by County. If the Decision of the Board of Assessment is appealed to the Court of Common Pleas, the Client (Owner or Authorized Agent) shall be responsible for the payment to the Law Firm of the actual County Court docket/filing fees per assessed parcel per Petition (currently ranging from approximately \$100 to \$400 per parcel and depending on the County, additional filing fees for all pleadings docketed). If the Law Firm advances any such fee, the Client (Owner and/or Authorized Agent) shall immediately reimburse the Law Firm for same (in addition to Firm's legal fee above and expenses as below).

PROCESSING FEE

Owner shall also pay the Law Firm a non-refundable sum of \$200.00 per assessment folio/parcel being appealed to the Board or from Common Pleas Court from the Board to defray the Law Firm's cost and expense of any necessary copying, printing, couriers, transportation, and related expenses. Owner also shall be responsible for the cost of Trial transcripts, computer research, Reproduced Record and Brief printing, if incurred, for any Lower or Appellate Court Appeal.

ATTENDANCE AT BOARD HEARING

This Law Firm has no obligation to attend any hearing scheduled by the Board of Assessment Appeals unless and until the Property Owner supplies this Law Firm with a signed copy of this Agreement plus any minimum fee amount and Processing Fee and information deemed adequate in the Law Firm's sole discretion to undertake this appeal. Law firm may, in its discretion, take a denial of the appeal at the Board of Assessment level to qualify for an appeal to the County Court of Common Pleas instead of making a presentation to the Board.

GOOD FAITH BASIS FOR APPEAL

The appeal is being undertaken based upon Owner's good faith belief that the fair market value of the property or properties is substantially less than the fair market value presumed by the County Board of Assessment using the applicable Common Level Ratio, or less than the fair market value sought by the taxing districts where they are the appellant and/or are seeking an increase in assessment at the Board or Trial and/or that it is entitled to exemption, credits or refunds. The undersigned recognizes that if the appropriate fact finder determines to the contrary, the assessment, and resulting real estate taxes could increase.

REAL ESTATE TAXING DISTRICT AND USE & OCCUPANCY BILLING PENDING APPEAL

All real estate taxing district tax billings on any appealed property should be paid by Ownership according to the billing sent by the District (including County, City, Township/Borough, School District, Library, Use and Occupancy, etc.) during the pendency of the appeal. Failure to pay can result in loss of property at Tax Claim Sale.

Signature

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THIS LAW FIRM CANNOT UNDERTAKE THE APPEAL UNLESS THIS AUTHORIZATION IS SIGNED ON ALL SIX PAGES – FIRST PAGE SIGNATURE MUST BE NOTARIZED.

Owner's Estimated Fair Market Value (Subject to Professional Appraisal): \$ _____

Type of Property (Please Circle): Commercial Industrial Apartments Land Other _____
Units/Square Footage _____

Recent Appraisal or Sale? Date _____ Amount \$ _____ Appraiser _____

Pursuant to Pa R.P.C. Rule 1.5(e)(1) Owner acknowledges and agrees that as Participating Lawyer the person identified below and not a member of the Law Firm, is participating in the Legal Fee with Law Firm.

Participating Lawyer: _____ PA Supreme Ct. # _____

Owner or Authorized Agent (Client) _____
(Signature) (Print Name)

(Signature) (Print Name)

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