

**Attorney Dennis O'Brien  
Attorneys O'Brien & Johnson  
120 Bolivia Street, Willimantic, CT 06226  
860-423-2860/208-2345**

**Senator Osten, Representative Miller, and Members of the Planning and Development Committee:** Thank you for this opportunity to present input on House Bill No. 6945, an Act concerning Attorney Fee Agreements in Municipal Tax Appeals.

I have been a member of the bar of this state for forty-three years. From 1980 to 1995, I was chief counsel and deputy director of Connecticut Legal Services, the statewide legal aid program. I later served as judge of probate for the District of Windham from January of 1999 until I retired in January of 2011.

For the last four years of my judgeship, I served as first administrative judge of the Northeast Regional Children's Probate Court at Willimantic and Brooklyn. Since 1996, I also served at various times as town attorney for five Eastern Connecticut municipalities. I continue to be town attorney for Andover, Ashford, and Chaplin.

My interest in HB No. 6945 comes from my experience as a town attorney. I have represented towns in numerous municipal tax appeals. Most appeals have come in recent years and have been filed by large commercial taxpayers rather than homeowners.

Each year on October first, local assessors are required to publish the grand list. Each following year, usually by February 20<sup>th</sup>, a taxpayer may appeal their property tax assessment to the local board of assessment appeals.

Soon after receipt of the board of assessment appeals decision, a taxpayer may appeal to the superior court per General Statutes section 12-117a. A second statute, section 17a-119, allows an appeal directly to the superior court for limited reasons within one year of the valuation date.

Whereas in a 12-117a tax appeal, the taxpayer must show that the property was over assessed, in a 12-119 tax appeal, the taxpayer must show that the assessment resulted from an illegal act of the assessor.

HB No. 6945 proposes that a subsection (b) be added to both sections 12-117a and 12-119, as follows: "(b) In any appeal pursuant to this section, if the person bringing the appeal is represented by an attorney pursuant to a contingency fee agreement, such fee shall not exceed twenty percent of the amount of any reduction in taxes collected from the person as a result of such appeal."

I support this bill, but if it were left to me alone, I would impose an absolute ban on contingency fee agreements in municipal tax appeals.

A few years ago, I had to defend my first case in which I discovered that a large commercial taxpayer had a contingent fee rather than hourly rate agreement with its lawyer when the lawyer failed to return my phone calls and answer correspondence, obviously trying to limit her time spent on the case. I did all I could to make the lawyer work and lo and behold the case was withdrawn. Since then, I have had no such luck.

I do not know for a fact that the large firm lawyers in the several "big money" appeals I defended in more recent years had contingent fee deals with their clients, but given their approach in my cases, I would be surprised to learn they were paid by the hour. Contingent fee lawyers apparently own a large interest in these potentially big money cases, and are using to their lucrative advantage their own specialized expertise and excessive financial power, and what I consider to be the special tax court's pretrial approach to rush cases to settlement by urging overmatched assessors to agree to **split the difference** or likely get a similar result after an expensive trial.

There is a New Haven law firm advertising on the internet as "New Haven Property Tax Lawyer," claiming that "Our firm has been successful in 100 percent of our tax appeals. We have achieved several multimillion dollar reductions in property values for our clients." I bet they have, given the current situation, and they have done so to the detriment of numerous unsuspecting homeowners and small businesses who have had to make up the loss.

In the public interest, contingent fee agreements should be limited as proposed by HB No. 6945, or better yet, **banned** in municipal tax appeals.