

Dear members of the Planning & Development Committee:

I write to oppose HB 5183 which would prevent attorneys from handling municipal tax appeals for commercial properties on a contingency fee.

I frequently handle assessment appeal work of this nature on a contingency fee. Contingency fee arrangements in these types of cases are often ideal. Both the attorney and client are motivated to very quickly determine the fair value of a property and then to quickly (with limited motion and discovery practice) get an appropriate reduction of the assessment. Often this means a quick determination is made that the appeal is without substantial merit. If it is a "bad" case, the attorney has every incentive not to take on the appeal, to withdraw the appeal or to accept a nominal settlement as he/she will not receive any substantial compensation for his/her work.

On the other hand, when an attorney is handling a case on an hourly basis, there is less incentive to ascertain the value of the property early on, less incentive to work with a municipality to quickly resolve a case (the more the file is worked up, the greater the attorney's fee) and less incentive to be frank with clients when their appeals are "dogs".

I'm confident that the business community, including your commercial property owners and their tenants would oppose this bill as well.

I don't know why this bill was raised, but, I suspect it was actually raised to eliminate the frivolous tax appeals filed by, or on behalf of non-attorney tax representatives. I've represented municipalities in many cases where a tax rep has brought the appeal to the BAA and then works with a law firm on the appeal for a contingency fee. I have no objection to regulating fees for tax reps or forcing them out of the BAA field. I don't think this bill even addresses that issue (which is arguably a legitimate one) and I would strongly urge you to reject HB 5183 in its entirety or, at minimum, refine it to permit attorneys to enter into contingency fee agreements but place some reasonable restrictions on tax reps.

Should you have any questions or wish to discuss further, please let me know.

Adam J. Blank
Wofsey, Rosen, Kweskin and Kuriansky, LLP
600 Summer Street
Stamford, CT 06901
Tel. (203) 327-2300
Fax (203) 967-9273
www.wrkk.com

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