TESTIMONY OF GREGORY F. SERVODIDIO TO THE PLANNING AND DEVELOPMENT COMMITTEE IN OPPOSITION TO PROPOSED HOUSE BILL NO. 5183, "AN ACT CONCERNING ATTORNEY FEE AGREEMENTS IN MUNICIPAL TAX APPEALS"

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My name is Gregory F. Servodidio and I am a partner in the law firm of Pullman & Comley, LLC, 90 State House Square, Hartford, CT 06103. I have represented businesses, nonprofits and individuals throughout the State of Connecticut in many municipal property tax appeals for more than 20 years. Some of my clients prefer that I handle their matters on a contingent fee basis.

I submit this testimony in opposition to HB No. 5183, "An Act Concerning Attorney Fee Agreements in Municipal Tax Appeals," for the following reasons:

- The bill is solely designed to try to reduce the number of commercial property tax appeals for reasons that are not clear.
- It serves no consumer protection purpose as the bill targets the more sophisticated owners of larger commercial properties.
- It will impede the ability of commercial taxpayers to pursue the only avenue of judicial redress that they have to challenge inequitable property tax assessments.
- The bill has no flexibility whatsoever such as the ability of a commercial taxpayer to knowingly waive the prohibition on contingent fees that it contains.
- The bill is hostile toward business at a time when most agree that we need to become a more pro-business state.

- The bill is punitive toward commercial taxpayers and their attorneys in a way that interferes with their freedom to contract.

- The prohibition contained in the bill is not proportional to whatever perceived issue the bill is intended to address.

- This bill is particularly unfair in light of the widespread practice among municipalities of hiring private personal property auditors on a contingent fee basis without any restrictions whatsoever. If municipalities have the unfettered ability to delegate some of their responsibilities to private firms and compensate them on a contingent fee basis, why can't commercial taxpayers employ their advocates on a contingent fee basis when challenging excessive property tax assessments?

Thank you for your consideration of these points.