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VIA E-MAIL: [pdtestimony@cga.ct.gov](mailto:pdtestimony@cga.ct.gov)

**OPPOSITION to House Bill 5183**  
**An Act Concerning Attorney Fee Agreements in Municipal Tax Appeals**

**To: The Hon. Catherine A. Osten, Co-Chair; The Hon. Philip J. Miller, Co-Chair;  
The Hon. Steve Cassano, Vice-Chair; The Hon. Michael D'Agostino, Vice-Chair;  
The Hon. William Aman, Ranking Member; The Hon. Art Linares, Ranking Member  
and the members of the Planning and Development Committee**

I am a Connecticut resident and am the principal in a number of Connecticut-based entities that own commercial property in the State of Connecticut. Our holdings include multi-unit residential, office properties and industrial properties.

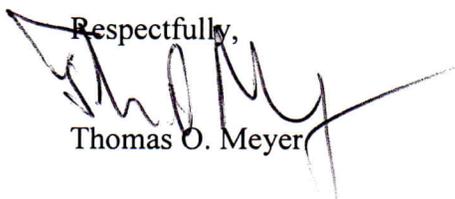
On occasion, we have filed assessment appeals, first to local Boards of Tax Review or Assessment Appeals, and then to Superior Court. In all cases, we have retained experienced legal counsel on a contingent fee basis, where the fee is calculated based on a percentage of tax savings realized. We do not challenge the assessments of our properties on a blanket basis, but only pursue appeals when we believe the municipal assessor's value is well-outside of the reasonable range.

I strongly oppose House Bill 5183. While I have the utmost confidence that our counsel would give us an objective assessment of each potential appeal regardless of the fee structure, I believe that the contingency fee structure encourages counsel to examine the merits of each potential appeal with an extra layer of scrutiny, as a business-person, since he or she also has "skin in the game." In short, I believe that it decreases the number of marginal appeals that may otherwise be pursued, and clog the dockets of our local Boards and Superior Courts.

Further, House Bill 5183 draws unsupportable distinctions between tax appeals and other types of cases (e.g., personal injury), between classes of properties (commercial and residential) and between commercial properties on either side of the \$1.5 million assessed threshold. Perhaps most importantly, it also impedes the rights of commercial property owners to enter into contracts with legal counsel on terms they deem favorable to their businesses.

The perception of Connecticut being anti-business has grown over the last several months. The passage of House Bill 5183 would further cement that perception.

Respectfully,

  
Thomas O. Meyer