

February 8, 2011

CONTINGENT FEE AGREEMENT

TO: David C. Rubin, Esq.
www.weappealpropertytaxes.com
31000 Northwestern Hwy, Suite 220
Farmington Hills, Michigan 48334
drubin@weappealpropertytaxes.com
Phone / Fax 248-382-0090

Re: *Legal Representation/ Property Tax Appeal*

This letter will confirm that you have retained www.weappealpropertytaxes.com and or the Rubin Law Firm, PLLC to evaluate the assessment of our property(s).

Scope of Services. The services to be provided are to obtain a tax liability reduction for the property(s) listed in Exhibit "A", including negotiations with the taxing authority and, if necessary, appealing to the Michigan Tax Tribunal, and, at our discretion, the applicable appellate courts.

We reserve the right to determine that it is not cost efficient to pursue negotiations, a protest and/or appeal on any of the Properties and to withdraw or dismiss the appeal after consulting with you, the Client. We also reserve the right to settle the appeal in what we determine is in your best interest, this is our sole judgment.

Fee for Services. The Rubin Law Firm's fee will be 50% of any tax savings in the year and or years after the reassessment, whether taxes have been paid or not, which may include interest and penalties, realized due to a taxable value reduction. This fee is for all calendar and or tax years for which and/or during which we extended efforts for a tax reduction. Any tax reduction shall be deemed to be the sole result of this engagement. If the tax rate for a given year is not known at the time payment of the fee is due, the tax rate for the prior year shall be used to calculate the fee owed.

The fee calculation will be:

$$\begin{aligned} & \text{(Initial taxable value) minus (revised taxable value) = taxable value reduction.} \\ & \text{(Taxable value reduction) x (total mills levied for tax year(s) at issue) = tax savings.} \\ & \text{(Tax savings) x 50\% = Contingency Fee for services.} \end{aligned}$$

Payment of Fee. You agree, that as permitted by law, the refund of any taxes, penalties and /or interest shall be made payable to the Rubin Law Firm, PLLC Trust Account. We will deduct actual expenses and the contingency fee owed as outlined above prior to disbursing the savings to you. In this regard, you authorize David Rubin, esq. to sign on behalf of and for you any negotiable instrument which has your name as a co-payee with us and which is the refund. You agree that if the refund check is not made payable to the Rubin Law Firm, PLLC Trust account, upon receipt of the refund check, refund calculation and/or notice of revised assessment values, you will provide us with a copy and you agree to pay the amount due within 7 days of an invoice. If you do not pay the fee when due, interest at 9% per annum may be applied to balance outstanding.

Cost and Expenses and How to Engage. Once you decide that you want the Rubin Law Firm, PLLC to review your assessment for a potential appeal, PRINT this document, SIGN it and FAX or EMAIL it to our office with your Notice of Assessment as soon as possible as we need both documents to file your appeal. After a free review of your property tax situation, we will advise you if we think we can save you cash money on your taxes. If we think we can save you money and an appeal is in your best interest, we will send you a confirmation email that the Rubin Law Firm will be appealing your property taxes on your behalf. We will take your appeal initially to the local March Board of Review as is the required procedure before being permitted to file with the Michigan Tax Tribunal. After receiving the decision of the board and before taking the next step to the Tax Tribunal we will electronically invoice you for a \$50 expense deposit and any filing fee required by the Michigan Tax Tribunal (filing fees are only required for non-homestead properties; in other words, if you live in the subject property there will be

no filing fee). These fee's are non-refundable, however, we guarantee that if we don't save you at least the amount of the filing fee and expense deposit, we will reimburse you the cost. There is absolutely no risk to you.

Terms of Engagement. This agreement is considered open-ended, it will continue for each subsequent tax year by amendment of the appeal to include a subsequent tax year or by filing of a new petition, sometimes we may go more than one year to get the reduction. Should either party choose to discontinue the engagement, for all or any of the Properties, a letter will have to be sent saying so. In the event you desire to discontinue the engagement related to one or more of the Properties while the appeal is in process, the actual reasonable unpaid costs, expenses, and fees for services performed to the date of discontinuation with respect to such properties shall be paid by you to us within 30 days of the date of the invoice.

Third Party Fees. Every effort will be made to resolve an appeal without incurring expenses for third party services such as appraisals and expert's services. However in the event such services are required, it will be up to you if you want to proceed. We will contract directly with the third party and all fees incurred will be outside the scope of this engagement letter; all at your discretion and your choice. The Michigan Tax Tribunal Rules of Practice and Procedure mandate that a "valuation disclosure" be filed in each appeal. Accordingly, we agree to contract with an appropriately licensed appraiser when required to do so and you agree that it will be in your best interest to get a reduction in your property taxes.

Conflicts. Client waives any conflict of interest under the Michigan Rules of Professional Conduct, or any applicable law, as a result of our representation of Client in which we previously represented the municipality involved.

Primary Attorney. David C. Rubin shall be the primary attorney. We understand that he may utilize the services of his partners, associates and assistants at his discretion.

Once we receive the digital acceptance from our website or this agreement signed and delivered to us, we will begin the review of your assessment to determine if we think we can save you cash money on your taxes. The digital acceptance from our website will only initiate a review of your assessment, but you must print, sign and deliver this agreement to us by fax or email in order for us to file your appeal. All jurisdictions require your signature on this agreement. If we determine that we can save you cash money, we will send you a confirmation email acknowledging that we will be taking on your appeal. After we receive the decision of the March Board of Review, we will invoice you the amount of the expense deposit and deposit for filing fees, if any. We guarantee your annual savings will not be less than the total amount of the expense deposit and filing fee deposit, so there is no risk to you. You understand that we cannot file to the Tax Tribunal until the deposit on the fee's are made and we have received the signed copy of this agreement. Sorry to be so mean about that, but its how we help control and make the process efficient and effective. I think that says it all.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date written below.

By: _____

Print Name: _____

Its: _____

Weappealpropertytaxes.com
The Rubin Law Firm, PLLC

By: _____
David Rubin

Its: Manager

Date: _____

EXHIBIT "A"

Owner Name	Address	City	ST	Zip	Parcel ID