

MODEL LETTER

Request Proposal from Prospective Tax Appeal Consultant

This letter shows the type of information you must give about your site. It asks about the consultant's qualifications and experience, its fees, the timetable for handling

the work, and its professional standing. The answers to these questions can help you properly evaluate a consultant.

Dear Sir or Madame:

We are seeking assistance with a real estate tax appeal for *[insert site name]*, a residential property at *[insert site address]*. This is an assisted housing site, financed under HUD's Section 236 program and built in 1969.

Our current annual real estate tax bill is \$*[insert amount]*, and the property is assessed at \$1.7 million. The property has 40 units—18 one-bedrooms and 22 two-bedrooms—and is fully occupied. There are deed restrictions on the property that we believe affect its value. It is the only assisted housing community in the municipality.

To help us evaluate your firm for this assignment, please provide a proposal that includes the following information and material.

QUALIFICATIONS AND EXPERIENCE

1. The qualifications of your company's principals and the individuals who will perform the research and analysis for this assignment. You may provide resumes.
2. The five-year history of your company's experience in real estate tax appeals in our jurisdiction. Also detail your company's experience in tax appeals for Section 236 sites and other assisted sites.
3. If any of your company's key employees have acted as an "expert witness" in tax appeals, detail the circumstances. Please be specific as to whether any cases involved Section 236 sites or other assisted sites.
4. A listing of at least five clients for which you have handled appeals and which we may contact as references.
5. If you plan to work with a law firm in handling this assignment, name the firm, provide its resume, and give detailed background information on the lead attorney in charge of tax litigation. Detail your involvement with the law firm and provide the "success" percentage of your work together.

FEES AND TIMETABLE

6. Your fees for (a) the basic appraisal services to value the site and submit an initial appeal; and (b) expert witness testimony.
7. The fees for litigation charged by the law firm your company works with.
8. Your timetable for completing the appraisal report and submitting the initial appeal if awarded this assignment.

PROFESSIONAL STANDING

9. Describe the circumstances if your company or its key employees, or the law firm your company works with or its key employees, have ever been subject to any administrative actions or proceedings by agencies having jurisdiction over your respective industries.

Once we have reviewed your responses, we will contact you to set up an interview with you and the law firm you work with. If you require further information to prepare your proposal, please contact me. Your proposal must reach our offices by Aug. 1, 2011.

Sincerely,

John Smith
XYZ Management Company