

Property Tax Pros, LLC

Service 2 Specific Terms and Conditions: Full-service Representation Real Property Tax Assessment Appeal

YOU AGREE THAT YOUR ACCESS TO AND USE OF SERVICE 2 IS SUBJECT TO THESE TERMS AND CONDITIONS IN ADDITION TO THE UNIVERSAL TERMS WHICH ARE INCORPORATED HEREIN BY REFERENCE. IN THE EVENT OF ANY CONFLICT BETWEEN THE UNIVERSAL TERMS AND THESE SERVICE 2 TERMS, THESE SERVICE 2 TERMS SHALL CONTROL WITH RESPECT TO YOUR USE OF SERVICE 2. IF YOU DO NOT AGREE TO THE UNIVERSAL TERMS AND THESE SERVICE 2 TERMS, YOU MAY NOT ACCESS AND USE THIS SERVICE.

1. Definitions and scope

- 1.1. "Property Tax Pros" means Property Tax Pros, LLC, a Maryland limited liability company, and all subsidiaries and affiliates of Property Tax Pros, LLC.
- 1.2. "Universal Terms" means the Universal Terms and Conditions of Use: Site and Services.
- 1.3. "Service 2" means the full-service representation real property tax assessment appeal service offered by Property Tax Pros and which is intended to assist and represent you in pursuing an appeal of your real property's tax assessment and which comprises, and is limited to, preparing appeal documents for you and representing you in the appeal process. Service 2 is intended to be utilized by an owner of a non-income producing residential real property who has decided to formally appeal their real property's tax assessment for a specific "Tax Year," and who wants to have appeal documents prepared for them and to be represented in the appeal process. The Service 2 provides, without limitation, preparing and submitting the appeal documents necessary for a real property tax assessment appeal, representing you in the appeal process including at appeal hearings, and informing you of the milestones and outcomes of the appeal process. The appeal documents are prepared using Property Tax Pros' proprietary databases, analyses, and computer programs. Service 2 is intended to provide appeal document preparation and representation only through the first two levels of the appeal process which are the supervisor of assessments level appeal and Property Tax Assessment Appeals Board level appeal. This Service 2 is not applicable to nor offered to support any tax assessment appeals for either income producing residential real property or non-residential real property.
- 1.4. "Tax Year" means the combination of a specific calendar year and the tax assessment applicable to your property for that calendar year and upon which the real property tax amount(s) you will be billed and that you will owe for that calendar year will be based.

2. Your responsibilities as a user of Service 2

- 2.1. As a user of Service 2, you acknowledge, understand and agree the following:

- a. ANY REPRESENTATION OF YOU BY PROPERTY TAX PROS IN YOUR REAL PROPERTY TAX ASSESSMENT APPEAL IN NO WAY SHOULD BE DEEMED AN OFFER FOR THE PROVISION OF LEGAL, ACCOUNTING OR PROFESSIONAL FINANCIAL ADVICE. YOU SHOULD TAKE WHATEVER ACTIONS YOU THINK ARE NECESSARY AND APPROPRIATE TO CONTACT ANY OF THE FOREGOING PROFESSIONALS IF YOU FEEL YOU NEED SUCH ADVICE IN REGARD TO ANY MATTERS WHICH ARE IN ANY WAY RELATED TO YOUR APPEAL.
- b. Service 2 applies only to the first two levels of the appeal process which are the supervisor of assessments level appeal and Property Tax Assessment Appeals Board level. Service 2 will conclude at a point no later than the conclusion of the Property Tax Assessment Appeals Board level appeal which is when the Property Tax Assessment Appeals Board would issue its decision letter which indicates the outcome of the Property Tax Assessment Appeals Board level appeal.
- c. You may not conclude or otherwise terminate Service 2 for your appeal or Property Tax Pros' representation of the appeal for which you purchased Service 2 for any reason without the express written consent of Property Tax Pros and regardless of whether or not you own or otherwise have any ownership interest in, or continue to own or otherwise have any ownership interest in, the real property for which Service 2 was purchased.
- d. You give Property Tax Pros the exclusive right, at its sole discretion and for any reason and without penalty or further obligation to you, to conclude Service 2 for your appeal at any point prior to the conclusion of the Property Tax Assessment Appeals Board level appeal. Reasons for which Property Tax Pros would conclude Service 2 for your appeal include, but are not limited to, Property Tax Pros determining, in its sole opinion, that the expected marginal benefit to Property Tax Pros of continuing Service 2 for your appeal is not sufficient to justify the effort or expense that Property Tax Pros, in Property Tax Pros' sole opinion, would need to expend in order to continue providing Service 2 for your appeal.
- e. So long as Service 2 has not concluded, you give Property Tax Pros the exclusive right to continue to represent the appeal for which you purchased Service 2 and the exclusive right to determine the strategy and approach for the appeal for which you purchased Service 2. You will allow Property Tax Pros to provide Service 2 without conditions or interference. You agree to take no action, whether purposeful or inadvertent, which affects Property Tax Pros' ability to effectively represent your appeal or which reduces the likelihood of Property Tax Pros achieving the real property tax assessment reduction which was projected by Property Tax Pros as likely to be achieved.
- f. Service 2 is based on data and analyses which rely extensively on data provided by third-parties, including but not limited to, state, county and city governments ("Third-party Data"). Third-party Data is deemed reliable but its accuracy and completeness cannot be completely assured. Property Tax Pros makes no guarantee or warranties as to the accuracy or completeness of Third-party Data used in any way in your appeal.
- g. Real property tax rates often change from one year to the next. Depending on changes to real property tax rates made by taxing authorities, it is possible that the property taxes you will owe will increase from one year to the next, even if your property tax assessment has been reduced from the same year to the next. There is no guarantee that a real property tax assessment reduction will result in a pro-rata basis reduction or any reductions at all in the actual real property taxes you will owe for such property.

- 2.2. As a user of Service 2, you are solely responsible for the following:
- a. Determining your applicable real property tax assessment values and real property tax assessment phase-in amounts, applicable real property tax rates and amounts, applicable real property tax credits, and eligibility for real property tax credit programs.
 - b. Determining the amount that your real property tax bills may, would, or will be reduced as a result of any particular reduction of your real property's tax assessment value.
 - c. Determining whether or not to initiate a real property tax assessment appeal and whether or not to purchase Service 2 for a real property tax assessment appeal that you have determined to initiate.
 - d. Upon purchasing Service 2 for your appeal, immediately providing to Property Tax Pros a completed and signed Representative Form which is required by the state government in order for Property Tax Pros to represent your appeal of your real property's tax assessment. Time is of the essence.
 - e. Upon the conclusion of Service 2 for your appeal (whether at the conclusion of the Property Tax Assessment Appeals Board level appeal or at any point prior as determined solely by Property Tax Pros), determining whether or not to continue your appeal. You will decide whether to continue your appeal. You understand that if you do continue your appeal after Service 2 is concluded, you will continue your appeal without any representation, support or otherwise service from Property Tax Pros.
 - f. Making all required payments of all real property tax bills, fees, and charges applicable to your real property in full and on-time, regardless of whether or not you have an appeal pending at any level.
 - g. Ensuring that your real property tax bills are accurate and that your real property's tax assessment value and any changes to your real property's tax assessment value are properly, accurately, and timely recorded and applied by all relevant state and local governments and taxing authorities.
 - h. Taking any action required to obtain any property tax refund you are due for any reason.

3. Amount you will pay for Service 2

- 3.1. If Service 2 for your appeal concludes prior to the initiation of a Property Tax Assessment Appeals Board level appeal, then "Appeal Outcome" means the real property tax assessment value per the "final notice" provided by the relevant supervisor of assessments which indicated the outcome of the supervisor level appeal. If Service 2 for your appeal concludes after the initiation of a Property Tax Assessment Appeals Board level appeal, then "Appeal Outcome" means the real property tax assessment value per the decision letter provided by the relevant Property Tax Assessment Appeals Board which indicated the outcome of the Property Tax Assessment Appeals Board level appeal.
- 3.2. The amount you will pay for Service 2 for an appeal will be based on the Appeal Outcome. Before you confirm your purchase of Service 2 for your appeal, you will be presented a table which indicates the amount you will pay depending on the Appeal Outcome ("Fee Schedule"). By purchasing Service 2 for your appeal, you acknowledge having reviewed and fully understanding the Fee Schedule presented to you, and you expressly agree that the Fee Schedule presented to you will be used to determine the amount you will pay for Service 2.

- 3.3. The Fee Schedule is based on and takes into account relevant data related to your real property, including, without limitation, your real property's tax assessment value, phase-in tax assessment value, taxable assessment values, highest taxable assessment value, and your projected property tax savings. If you purchase Service 2, you agree to pay the amount which is applicable from the Fee Schedule based on the Appeal Outcome regardless of whether or not the figures upon which the Fee Schedule is based or which are indicated on the Fee Schedule are consistent with or equal to the actual tax savings realized by you. It is your responsibility to ensure that you are comfortable with the amount you would be responsible to pay under the Fee Schedule and confirm how it is applied based on the relevant facts of your appeal before you purchase Service 2. Real property tax rates often change from one year to the next. Depending on changes to real property tax rates made by taxing authorities, it is possible that the property taxes you will owe will increase from one year to the next, even if your property tax assessment has been reduced via this appeal. There is no guarantee that a real property tax assessment reduction will result in a pro-rata basis reduction or any reductions at all in the actual real property taxes you will owe for such property but you accept that this does not impact the Fee Schedule and the amount you are required to pay as a result of the Service 2 appeal.
 - 3.4. You are responsible for the amount you will pay based on the Fee Schedule for Service 2, regardless of whether or not you own or otherwise have any ownership interest in, or continue to own or otherwise have any ownership interest in, the real property for which Service 2 was purchased.
 - 3.5. Property Tax Pros will bill you for the amount you will pay. Payment is required within 15 days of the billing date. Property Tax Pros reserves the right to apply late fees of 1.5% per month and/or other charges related to late payments up to the maximums allowed by law as well as to collect costs associated with collections, including litigation (and reasonable attorney's fees).
4. Deposit
 - 4.1. A deposit of \$100 is required in order to purchase Service 2.
 - 4.2. Your deposit will be applied to the final amount you will be required to pay for Service 2 based on the Fee Schedule. In the event that the amount you will required to pay for Service 2 is less than the amount of your deposit, the difference between the deposit and the amount you are required to pay will be returned to you. In the event that the amount you are required to pay for Service 2 based on the Fee Schedule is nothing, your entire deposit will be returned to you.
 - 4.3. In the event that you do not, in the sole opinion of Property Tax Pros, abide by the Universal Terms or these Service 2 terms, you will forfeit your deposit to Property Tax Pros and your deposit will not be applied to the amount you will pay.