

Response to:
Charter Township of Clinton
Request for Proposal:
Legal Services

Issue Date: August 31, 2021
Response Deadline: October 8, 2021

Proposer:
Hallahan & Associates, P.C.
1750 S. Telegraph Road, Suite 202
Bloomfield Hills, Michigan 48302

Proposed Scope of Services:
Assessing Services

HALLAHAN & ASSOCIATES, P.C.

Attorneys at Law

Laura M. Hallahan
Seth A. O'Loughlin

1750 S. Telegraph Road, Suite 202
Bloomfield Hills, Michigan 48302
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lhallahan@hallahanlaw.com
direct phone and fax
(248) 731-3090

September 28, 2021

Charter Township of Clinton
Attn: Kim Meltzer, Township Clerk
40700 Romeo Plank Road
Clinton Township, MI 48038

Re: ***Response to Request for Proposal: Legal Services
Assessing Services***

Dear Members of the Board of Trustees:

We appreciate the opportunity to respond to the Charter Township of Clinton's Request for Proposal: Legal Services limited to the specialty area of Assessing Services. Enclosed please find one original and seven copies of Hallahan & Associates, P.C.'s Response in a sealed envelope.

We are proud of our accomplishments and standing within the community of property tax specialists. With 30 plus years of providing tax appeal defense services, we have extensive knowledge of all areas of Michigan real and personal property tax law, and have established a unique rapport with our clients, the Tax Tribunal, and opposing counsel and representatives. This allows for efficient and effective representation of our municipal clients in any and every matter. In the Response, we expand upon these highlighted qualifications and provide direct responses to the RFP's numbered information requests.

We believe the best illustration of our experience is that we are routinely contacted by assessors for municipalities we do not represent and other counsel for advice and guidance on complicated matters and issues that they are facing. We are able to provide clear and accurate guidance as we have either already encountered the specific situation or know enough to propose a solution.

Initially, we address the specific required content as outlined in the Section III of the RFP:

a. *Understanding of Scope of Services (Assessing Services)*. In addition to the services described in Section II.4 of the RFP, with decades of experience and specialization defending Michigan Tax Tribunal property tax appeals on behalf of municipalities throughout the State, Hallahan & Associates, P.C. has extensive knowledge of how matters progress before the Michigan Tax Tribunal. This knowledge allows us to resolve cases in an efficient and cost effective manner while avoiding the many pitfalls that can occur in property tax litigation. The services to be provided in an appeal from the filing of the petition through resolution of the case by dismissal,

decision, or stipulation include answering the petition and confirming that the taxpayer is a “party in interest” and has standing to file the appeal, serving pre-valuation disclosure informal and/or formal discovery, gathering facts, including consulting with the client and having discussions with the taxpayer’s counsel/representative, determining whether it is necessary to have the property appraised by an outside expert and which expert would be the most qualified for the particular case, analyzing settlement options, filing valuation disclosures and prehearing statements, attending the prehearing conference, serving post-valuation disclosure discovery, filing exhibit lists and serving exhibits, and attending the hearing.

Additionally, Hallahan & Associates has extensive experience practicing before the State Tax Commission in matters of classification and omitted and/or incorrectly reported property, as well as complaints filed against assessors. In the last two years we successfully represented the Cities of Taylor, River Rouge, Lincoln Park, and Melvindale before the State Tax Commission in a variety of issues as well as to Circuit Court on appeal of a classification issue. We also represented a local assessor against a complaint filed by a County regarding purported impropriety and obtained a decision that cleared that assessor of any wrongdoing. For example, we represented the City of Fraser before the State Tax Commission on August 17, 2021 and successfully argued against two incorrectly reported property petitions filed by the taxpayer. This preserved almost \$1,000,000 in taxable value over multiple years.

Although not included in the RFP scope of services for Assessing Services, Hallahan & Associates is willing and able to represent the Township in appeals to the Michigan Court of Appeals and Supreme Court, and advise the Township regarding board of review issues, exemption request reviews, interpretations and updates on new law relative to property tax, assessor certification, municipal finance, delinquent tax revolving fund and land bank issues, classification, omitted and/or incorrectly reported property, and tax abatements and incentives.

b. *Binding.* The entire contents of Hallahan & Associates’ Response shall be binding upon Hallahan & Associates in all respects for a period of 180 days from submission.

c. *Contact Regarding Response.*

Laura M. Hallahan
Hallahan & Associates, P.C.
1750 S. Telegraph Road, Suite 202
Bloomfield Hills, MI 48302

lhallahan@hallahanlaw.com
(248) 731-3090 direct and fax
(248) 701-8529 cell

d. *Conflicts.* Hallahan & Associates understands the Township will not waive conflicts if the firm becomes the successful bidder. Hallahan & Associates and is not aware of any conflicts.

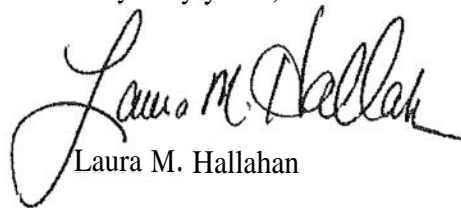
e. *Contract Termination.* Hallahan & Associates understands that any contract entered into resulting from the selection process must be terminable at the will of the Township Board upon a 60 day notice.

f. *Minimum Contract Duration.* Hallahan & Associates proposes a minimum contract duration of two years.

g. *Authorization.* Laura M. Hallahan is the authorized representative of Hallahan & Associates to enter into contracts on the firm's behalf.

In addition to providing the specific information requested in the RFP, information not requested but that we believe is relevant may be found at the end of the Response (page 12). Hallahan & Associates is proud of its reputation, accomplishments and ability to provide cost effective and best outcome services to its clients, and hopes it is offered the opportunity to do so for the Charter Township of Clinton.

Very truly yours,



Laura M. Hallahan

2. FIRM BACKGROUND/EXPERIENCE

Laura Hallahan, the lead attorney of Hallahan & Associates, continued her decades long specialty of defending municipalities in property tax matters when she established her own firm in 2012.

A list of municipalities currently and previously represented by Hallahan & Associates, P.C. is attached at page 13. Some engagements were strictly as special counsel involving complex valuations and cost-sharing opportunities by municipalities with common taxpayers/petitioners. We have also represented Counties, on their own behalf or their local entities' behalf, in matters involving municipal finance, delinquent tax revolving fund and land bank issues, omitted personal property, and the assessment of utility companies' oil and gas wells.

In addition to the Michigan Tax Tribunal, our firm has handled matters before circuit courts, the Michigan Court of Appeals, Michigan Supreme Court, and the State Tax Commission. In the past three years, Hallahan & Associates, P.C. has handled in excess of 300 tax appeal matters with the same staffing numbers.

The firm is committed to maintaining its unique rapport with its clients, the Tax Tribunal, and opposing counsel and representatives. There are approximately ten attorneys that represent taxpayers in matters before the Michigan Tax Tribunal and State Tax Commission. The long standing relationship with other counsel and representatives benefits the firm's clients with decreased costs and more favorable outcomes. The firm provides efficient and effective representation.

The firm is also committed to obtaining the best results for our clients utilizing whatever means are available while ensuring that the cost of our services are commensurate with the facts and revenue at issue in each case. The firm's experience, expertise and specialization results in decreased time expended, creating a cost savings for our clients.

Laura Hallahan is the President and lead attorney of Hallahan & Associates. Since 1990, she has represented municipalities in property tax appeals and assisted municipal staff in related matters. Laura was licensed in the State of Michigan in 1989 and the District of Columbia in 1990. A resume is attached with additional information.

Seth O'Loughhn joined the firm as an associate attorney in 2015, the year he was licensed to practice in the State of Michigan. Seth previously was a law clerk for the Michigan Tax Tribunal. Both Laura and Seth author updates to the *American Bar Association Property Tax Deskbook: Michigan Chapter* and Seth is a contributor to the Institute of Continuing Legal Education's *Michigan Real Estate Tax Insights*.

Resumes are attached at pages 14 and 15 with additional information.

3. **QUALIFICATIONS**

a. **Existing Clients / Conflicts of Interest**

Hallahan & Associates, P.C. has no known conflicts of interest between any work currently being performed and the potential representation of the Charter Township of Clinton.

b. **Experience**

As described in the cover letter, Hallahan & Associates, P.C. has extensive experience and knowledge of the progression of matters before the Michigan Tax Tribunal and State Tax Commission. Representing numerous municipalities throughout the State over decades also contributes to the thorough understanding of how various properties are assessed and appraised, Hallahan & Associates represents a wide range of municipalities from rural townships to urban cities. Correspondingly, matters have involved diverse properties, including big box stores, hotels, breweries, marijuana facilities, gyms, liquor distribution, automotive manufacturing, research and development, retirement communities, grocery stores, banks, restaurants, apartments, single family residential developments, billboards, warehouse shipping and distribution, aerospace manufacturing, printing factories, golf courses, resorts, office buildings and towers, industrial complexes, small office properties, strip centers, regional malls, shadow anchors, department anchor stores, medical facilities, oil and gas wells, and many others. We have defended thousands of tax appeals, including those filed by Home Depot, Lowe's, Target, Art Van, Walmart, EZ Storage, General Motors, Ford Motor Company, DTE Energy, and Michigan International Speedway.

In the past five years, approximately 98% of the litigation matters handled by Hallahan & Associates, P.C. on behalf of public entities were settled with a favorable outcome, with each matter either being dismissed or resolved at values substantially greater than the taxpayer's value contention.

Unlike other practice areas of the law, there are only approximately 10 attorneys that focus their practice in the property tax field in the State of Michigan. Hallahan & Associates, P.C. has worked with all of these regular practitioners on multiple cases and Laura Hallahan is regularly contacted by opponents for advice and guidance in other appeals these practitioners handle. These relationships provide the firm's clients with unique and valuable opportunities that both decrease costs and result in more favorable decisions.

c. **Major Cases (last 5 years)**

Hallahan & Associates, P.C. has successfully handled thousands of property tax appeals. Recently, Hallahan & Associates has appeared before the Tribunal and the Michigan Court of Appeals on behalf of various municipalities and obtained favorable results in real and personal property cases, as well as complex exemption issues involving commercial, industrial, residential, multi-family, and big box properties, and vacant land and unique properties such as power generation plants and NASCAR racetracks. The firm also has extensive experience practicing before the State Tax Commission regarding classification, omitted and/or incorrectly reported property, and exemption issues.

From January 1, 2016 through today, the Firm has been involved in real property valuation cases involving diverse properties previously identified.

In terms of matters proceeding to hearing and subsequent appeal, Hallahan & Associates, P.C. has been incredibly active. Below is a sampling of recent cases.

In *Plum Hollow v City of Southfield* (17-002072), the Tribunal's February 8, 2019 Final Opinion and Judgment affirmed the values on the roll, supported by Respondent's appraisal, and denied Petitioner a single dollar in taxable value reduction despite Petitioner's appraisal calling for a reduction of \$350,000+. This is one of the few golf course properties that has gone to trial in recent years that did not result in a sizable reduction in taxable value. The preservation of the taxable value was aided by the firm's substantial experience in golf course valuation that allowed a rapid and cost effective litigation of the case.

Cybernoor Holdings v City of Southfield (18-001216) involved a trial over the valuation of a multi-tenant office property. Petitioner requested a \$189,000+ reduction in taxable value. The firm successfully litigated the case using an appraisal prepared by an employee of the assessing department, resulting in a minimal revenue loss to the City that was easily offset by the lack of a third party appraisal fee.

Greenfield - 8 Mile Plaza v City of Southfield (17-001494) involved an appeal of a second generation big box property that went from a Home Depot to a members only warehouse. In that case the firm utilized an appraisal prepared by a member of the assessing department, while Petitioner utilized an MAI appraiser. The Tribunal concluded to a true cash value almost \$500,000 over the value on the rolls and the decision was successfully defended on appeal. The firm's substantial big box expertise allowed not only for a successful defense, but a cost effective one that did not require an outside appraiser, saving more than \$10,000 in costs.

Iris LLC v City of Royal Oak (16-003127) involved a new and used car dealership where Petitioner requested a taxable value reduction of almost \$1,000,000 over a two year period. The case went to hearing and in its Final Opinion and Judgment the Tribunal not only affirmed the value on the rolls, it raised the true cash value by more than \$1,000,000 over the two years at issue. This case was defended on appeal to the Michigan Court of Appeals and application for leave to the Supreme Court.

DRSN Real Estate v Grosse Pointe Woods (17-001117) involved a newly constructed retirement facility that included independent living, assisted living, and skilled nursing that was appealed in the first year it was completed. Petitioner requested a reduction in taxable value of almost \$3,000,000. The case went to hearing and resulted in a Final Opinion and Judgment that increased the taxable value on the rolls by more than \$1,500,000. The firm's expertise allowed it to pursue and obtain discovery that was significant in obtaining a verdict that offset the cost of litigation—a truly rare event. (In a prior appeal involving the same property, the then City representative did not aggressively pursue discovery and thus did not achieve the same result.) The firm continued the defense through the Court of Appeals where it was successful in maintaining no tax loss to the municipality.

Hallahan & Associates, P.C. has also advised clients on a wide variety of exemption cases involving: small business taxpayer, eligible manufacturing personal property, charitable, religious, airport and other concessions, principal residence, veterans, homes for the aged, and many more. In March 2016, the firm successfully defended an appeal involving a retirement community that resulted in the City of Chelsea preserving more than \$1,500,000 of taxable value on the rolls. In *United Methodist Retirement Communities v City of Chelsea* (15-003171-R), both parties filed motions for summary disposition relating to a recently constructed addition to an existing retirement community. Upon completion in 2015, the addition was placed on the rolls. Petitioner claimed three separate exemptions relating to its status as a charitable organization, a public health use, and an existing retirement home. In its motion, Hallahan & Associates was able to convince the Tribunal that Petitioner did not qualify for an exemption under any of the three exemption statutes at issue. The Tribunal issued a Final Opinion and Judgment that adopted, and quoted several times, Hallahan & Associates' motion for summary disposition. This decision was successfully defended before the Michigan Court of Appeals and on application for leave to the Michigan Supreme Court.

The firm has also been instrumental in pioneering defenses to new issues such as an attempt to use MCL 211.53b to retroactively claim an exemption under the mutual mistake of fact doctrine. In *Ross Education v City of Taylor*, the firm won summary disposition on the legal issue and preserved more than \$500,000 of taxable value on the rolls. The firm defended that decision on reconsideration and then assembled a consortium of other municipalities to financially assist in defending the decision on appeal to the Michigan Court of Appeals, on reconsideration, and on application for leave to the Michigan Supreme Court, which was denied. Not only did the firm win the case, it did so in a cost effective manner by uniting several different jurisdictions in defense of the appeal which defrayed the financial burden to the City of Taylor.

In a case involving the eligible manufacturing personal property exemption, *GLE Scrap Metal Inc v City of Warren* (16-000900), the firm was the first to litigate a case involving the exemption and to obtain a judgment in favor of a municipality. The case involved an in-depth investigation into the new law and created a favorable precedent that other municipalities will be able to reference in the future. This was accomplished without the City of Warren needing to obtain outside experts, which resulted in cost savings and preserved the values on the rolls.

We have also been successful in pioneering new methods to resolve cases without needing to go to trial or involve expert witnesses. In *Pampa Lanes v City of Warren*, Hallahan & Associates, P.C. advised the Tribunal that the taxpayer had not paid the taxes at issue in the appeal and convinced the Tribunal that the taxes should be paid before the case could continue. The Tribunal dismissed the appeal on these grounds and the Court of Appeals affirmed (Docket No. 334152). This approach had never been attempted before, but has now set a precedent whereby taxpayers cannot refuse to pay their taxes and then contest their tax bill, which will assist local units in preserving their revenue stream while at the same time avoiding costly litigation with landowners who may or may not pay the taxes owed regardless of the outcome. We have used this decision in other cases to obtain voluntary and involuntary dismissals that avoided costly litigation and other expenses.

In 2021, we have litigated multiple cases and are scheduled for five more hearings before the end of the year. Unfortunately, for those completed, the Tribunal's decision is currently pending. The

pending decisions include a retail strip center in *Commercial Asset Finance v City of Belleville* (Docket No. 18-01259) and a private country club with an 38 hole course in *Meadowbrook Country Club v Northville Township* (Docket No. 19-02548). We are also awaiting rulings on summary disposition motions in *Canterbury on the Lake v Waterford Township* (19-000752) and *WNK Holdings v Lincoln Park* (20-003252). Despite the difficulties caused by the pandemic, we were able to successfully adapt to the circumstances, maintain our high level of service, and minimize disruptions or needless delays.

The above cases represent some of those Hallahan & Associates, P.C. has litigated before the Tribunal and Court of Appeals. However, the large majority of cases are settled prior to trial at or above the numbers requested by the local municipality. While we are more than capable of taking cases to trial and prevailing, we also believe that trial is not the end all be all of obtaining favorable results for our clients.

We are committed to obtaining the best results for our clients via whatever means are available while ensuring that the cost of our services are commensurate with the facts and revenue at issue in each case. Specialization should result in decreased costs and increased savings and we work with each of our clients to ensure that is the case. No other firm has the experience, expertise, and depth and breadth of knowledge of all areas of Michigan property tax law that Hallahan & Associates, P.C. possesses, which allows us to obtain desired results in a cost effective manner.

d. **Lead Attorney's Accessibility and Response Time**

Laura M. Hallahan is accessible at all times and may be reached on her direct line at the office or her mobile phone. Except when Ms. Hallahan is in trial, Ms. Hallahan is available upon an hour notice to attend an unscheduled, urgent meeting or an ad-hoc meeting. In Laura's absence, Seth O'Loughlin is accessible and will also provide a prompt response.

e. **Additional Firm Resources**

Hallahan & Associates, P.C. does not utilize outside firms to provide any aspect of its legal services.

When outside professionals and consultants are necessary for valuation and appraisal services, such engagement is discussed with and agreed to by the client in advance. Hallahan & Associates ensures that the client has a thorough understanding of the needed services, fee structure and anticipated cost. Most often, contracts are entered into directly between the service provider and the client.

Frohm & Widmer, Inc. has been most utilized as expert consultants and appraisers in cases handled by our office due to long-standing working relationships and their experience as expert witnesses. The fee structures may be task oriented (*i.e.*, Phase I to obtain a preliminary value of the property and Phase II to obtain a summary appraisal of the property), hourly, or a combination thereof.

Hallahan & Associates, P.C. is certainly willing to work with any expert or consultant preferred by a client and has worked with or against every appraiser that regularly appears before the

Michigan Tax Tribunal. However, Hallahan & Associates, P.C. will provide strong input based upon its experience with various appraisers' testimony in prior appeals.

None; not applicable.

5 TERMINATION BY MUNICIPAL CLIENT(s)

Hallahan & Associates, P.C. is pleased to inform the Charter Township of Clinton that no public sector clients have ceased using the firm's legal services. In fact, it is with great pride that Laura Hallahan has continuously represented clients, several of them for over thirty (30) years.

6. CLIENT REFERENCES

Hallahan & Associates, P.C. provides property tax appeal defense services to the following public entities:

- 0) City of Warren
One City Square
Warren, MI 48093
Jennifer Czeiszperger, Assessor
(586) 574-4621
Represented since 2013 providing legal service to the Assessing Department

- (2) City of Romulus
11111 Wayne Road
Romulus, MI 48174
Julie Albert, Assessor
(734) 942-7520
Represented since 2014 providing legal services to the Assessing Department

- (3) City of Royal Oak
203 S. Troy Street
Royal Oak, MI 48067
James Geiermann, Assessor
(248) 246-3114
Represented since 1996 providing legal services to the Assessing Department

- (4) City of Southfield
26000 Evergreen Road
Southfield, MI 48076
Fred Zorn, City Manager
(248) 796-5110
Represented since 1990 providing legal services to the Assessing Department

- (5) City of Taylor
23555 Goddard Road
Taylor, MI 48180
Aaron Powers, Assessor
(734) 905-2999
Represented since 2007 providing legal services to the Assessing Department

- (6) City of Greenville
411 S. Lafayette Street
Greenville, MI 48838
George Bosanic, City Manager
(616) 754-5645
Represented since 2012 providing legal services to the Assessing Department

7. FEE STRUCTURE

Hallahan & Associates proposes an hourly rate structure:

Principal/Lead Attorney	\$195 per hour
Senior Attorneys	\$190 per hour
Associate Attorneys	\$175 per hour
Law Clerks/Paralegals	\$100 per hour

The Township will receive detailed invoices on a monthly basis, with time charged in 1/10 hour increments for all services provided. Hallahan & Associates, P.C. will periodically review its rate structure and may increase its hourly rate not to exceed \$5.00 per annum during the term of the contract, upon advance notice.

Expenses and out-of-pocket costs will be charged at the amount incurred.

Invoices will include an administrative fee of two percent (2%) of the total fee in lieu of charging for standard telephone, research, copying, postage and other expenses and costs.

Expert witness fees are discussed with and agreed to by the client in advance. Most often, contracts are entered into between the service provider and the client.

Additional terms are included in the proposed contract.

8. CONTRACT

A proposed contract is attached at page 16.

9. NON-COLLUSION PROPOSAL CERTIFICATION

The signed Non-Collusive Proposal Certification is attached at page 19.

ADDITIONAL INFORMATION

- Hallahan & Associates P.C. is a preeminent boutique law firm specializing in the defense of property tax appeals on behalf of 46 municipalities throughout the State of Michigan.
- Hallahan & Associates has a unique rapport with its clients, the Tax Tribunal, and opposing counsel and representatives. This allows for efficient and effective representation of our municipal clients.
- In the past three years, Hallahan & Associates, P.C. has handled in excess of 300 tax appeal matters with the same staffing numbers.
- Ⓢ We routinely utilize appraisers with various formal designations depending on the property types at issue. This ranges from the lower level Michigan Licensed Real Estate Appraisers to Master of Appraisal Institute appraisers and other specialized appraisers when dealing with personal property or specialized industrial property like power plants. The utilization of these various appraisers requires us to understand their specific certification, and the education and requirements thereby required, as well as what each certification does and does not allow.
- Hallahan & Associates, P.C. is familiar with the three approaches to valuation (cost, income and market) and has a thorough understanding of how all types of property are appraised.
- Hallahan & Associates was asked to author a manual to assist municipalities in defending property tax appeals. Ms. Hallahan co-authored *Michigan Property Tax, the Michigan Tax Tribunal: An Overview for Municipal Officials and Practitioners*. Hallahan & Associates, P.C. continues to author the Michigan section of the American Bar Association *Deskbook* on property taxation.

MUNICIPALITIES REPRESENTED - CURRENTLY

Cities:

Adrian
 Belleville
 Caseville
 Chelsea
 Eastpointe
 Ecorse
 Flat Rock
 Fraser
 Garden City
 Greenville
 Grosse Pte Wds
 Harper Woods
 Harrisville
 Highland Park
 Inlay City
 Inkster

Lincoln Park
 Melvindale
 Mount Clemens
 Northville
 Plymouth
 River Rouge
 Romulus
 Royal Oak
 Southfield
 Southgate
 St Johns
 Taylor
 Warren
 Wayne
 Westland
 Woodhaven

Townships:

Ann Arbor
 Byron
 Cambridge
 Delta
 Harrisville
 Howell
 Madison
 Mason
 Mundy
 Northville
 Plymouth
 Redford
 Waterford

MUNICIPALITIES REPRESENTED - PREVIOUSLY

Cities:

Bad Axe
 Center Line
 Davison
 Essexville
 Gibraltar
 Kalamazoo
 Lansing
 Livonia
 Manistique
 Tecumseh
 Wixom
 Wyandotte
 Ypsilanti

Townships:

Alabaster
 Albert
 Alcona
 Benona
 Big Creek
 Central Lake
 Chestonia
 Clearwater
 Custer
 Delhi
 Echo
 Forest Home
 Fremont
 Green
 Hadley
 Harrison

Hawes
 Helena
 Hudson
 Indianfields
 Jordan
 Kearney
 Lexington
 Mancelona
 Maple Forest
 Marlette
 Mitchell
 Pittsfield
 Port Huron
 Rich
 Soo
 Sumpter

Warner
 Wilson

Counties:

Genesee
 Montmorency
 Equalization
 Oakland
 Oscoda
 Equalization

Laura M. Hallahan

Laura M. Hallahan concentrates her practice representing municipalities and other taxing authorities in property tax appeals. She has practiced in this specialty area since 1990. Hallahan & Associates, P.C. currently represents the Cities of Adrian, Belleville, Chelsea, Eastpointe, Ecorse, Flat Rock, Fraser, Garden City, Greenville, Grosse Pointe Woods, Harrisville, Harper Woods, Highland Park, Inkster, Imlay City, Lincoln Park, Melvindale, Mount Clemens, Northville, Plymouth, River Rouge, Romulus, Royal Oak, Southfield, Southgate, Taylor, Warren, Westland and Woodhaven and the Townships of Ann Arbor, Byron, Caledonia, Cambridge, Delta, Harrisville, Howell, Mason, Mundy, Northville, Plymouth, Redford and Waterford. She has also represented several municipalities in defense of tax appeals filed by one taxpayer in multiple taxing jurisdictions, allowing the municipalities to cost share and receive effective and efficient representation.

Hallahan & Associates, P.C. has also been retained by Genesee, Oakland, Oscoda and Montmorency Counties as special counsel. Representation of these counties involves municipal finance, delinquent tax revolving fund and land bank issues, omitted personal property, and the assessment of utility companies' oil and gas wells.

Ms. Hallahan's extensive experience before the Tax Tribunal includes real property cases involving retail centers, shopping centers such as Centerpointe Mall, Eastland Mall, Northland Shopping Center and Summit Mall, big box stores such as Lowe's, Home Depot, Target, Meijer's, Target and Walmart, automotive plants, apartment complexes, office buildings (Town Center, Galleria Office Center), hotels/resorts (Candlewood, Courtyard, Hilton, Holiday Inn, Marriott, Red Roof Inn, Springhill Suites, Treetops Resort and Westin), industrial buildings (Electrolux, Ford Motor Company, Hawthorne Metal and Inergy Automotive), and personal property appeals involving telecommunications equipment (AT&T, Sprint and Verizon), cable equipment (WideOpenWest), leased equipment, and office, industrial and construction equipment.

Ms. Hallahan's Martindale Hubbell rating is AV. Ms. Hallahan has been a speaker before the Real Estate Section of the State Bar, Southeast Chapter of Michigan Assessors Association, Oakland, Macomb and Wayne County Association of Assessing Officers, Building Owners and Managers Association international (BOMA), Sterling Education Services, Inc. and Michigan Municipal League.

Ms. Hallahan has co-authored *Michigan Property Tax, the Michigan Tax Tribunal: An Overview for Municipal Officials and Practitioners* and the Michigan Chapter of *Property Taxation in the American Bar Association Deskbook*.

Laura M. Hallahan would be the lead attorney for services to be provided under this proposal.

State Bar of Michigan • 1989
Tax Section, State Bar
Oakland County Bar Association
District of Columbia Bar • 1990

New York University, LL.M. in Taxation • 1989
Detroit College of Law, J.D. • 1988
Hillsdale College, B.A. • 1985

Seth Andrew O'Loughlin
(734) 355-4041 sanoloughlin@gmail.com

Education

Michigan State University College of Law

Juris Doctor, Magna Cum Laude

- Trial Practice Institute Certification
- Journal of Business and Securities Law: Managing Editor of Articles
- Jurisprudence award in Consumer Bankruptcy

East Lansing, Michigan

May 2015

Ohio Wesleyan University

Bachelor of Arts in History

Delaware, Ohio

May 2012

Bar Admissions & Professional Publications

Michigan State Bar, November 2015

American Bar Association Property Tax Deskbook Co-Author 2018-2020

institute of Continuing Legal Education Panelist: Real Estate Tax Insights April 2021

Work Experience

Hailahan & Associates, P.C.

Associate Attorney and Clerk prior to licensure

Bloomfield Hills, Michigan

January 2015—Present

- Appeared before Michigan Circuit and District Courts, Michigan Court of Appeals, Michigan State Tax Commission, and Michigan Tax Tribunal on behalf of municipal and private clients in litigation, depositions, *in camera* reviews, mediation, and default hearings.
- Directed all aspects of case management from intake and budgeting through trial preparation and strategy, expert witness retention and preparation, settlement, and direct client advisement in cases involving more than \$10M spanning multiple years and appellate practice.
- Oversaw all aspects of the discovery process including formal discovery and depositions including motion practice to defend against and seek discovery.
- Developed appellate strategy and drafted briefs as both Appellant and Appellee in Michigan Court of Appeals and as Appellee before the Michigan Supreme Court.
- Pioneered new applications of tax law to recoup client costs and deter future appeals saving thousands in costs.
- Wrote opinion letters regarding new legislation and counseled clients on implementation strategies.
- Reviewed complex financial statements for companies ranging in size from Fortune 500 to family businesses and properties including power plants, NASCAR tracks, regional malls, and office towers for litigation purposes.
- Drafted successful motions for summary disposition and dismissal in a variety of large dollar cases involving novel legal issues.
- Advised attorneys representing other municipalities in strategy and case management.
- Implemented litigation strategies for new tax exemptions resulting in favorable judgments.
- Oversaw an annual caseload in excess of 90 distinct appeals spanning multiple clients, issues, and venues.

Michigan Tax Tribunal

Law Clerk

Lansing, Michigan

January 2014—December 2014

- Created and maintained a case brief database in order for the Administrative Law Judges and Tribunal Members to easily reference relevant Michigan Court of Appeals decisions and Michigan Supreme Court decisions previously appealed from the Court of Claims and Michigan Tax Tribunal
- Designed new templates to reflect updates and changes in laws
- Trained and supervised incoming Judicial Law Clerks and reviewed deliverables

AGREEMENT FOR LEGAL SERVICES
between the
Charter Township of Clinton and Hallahan & Associates, P.C.

This Agreement (Agreement) is made on _____, 2021, between the Charter Township of Clinton, a Michigan municipal corporation, (the "Township"), whose address is 40700 Romeo Plank Road, Clinton Township, Michigan 48038, and Hallahan & Associates, P.C., a Michigan professional corporation, (the "Attorney"), with a registered address at 1750 S. Telegraph Road, Suite 202, Bloomfield Hills, Michigan 48302.

PREAMBLE

The Township desires to engage the services of Attorney to provide legal services in connection with property tax appeals in the Michigan Tax Tribunal and matters before the State Tax Commission, on an as-needed basis, in accordance with the scope of services described or referenced in this document.

The Township requested proposals from legal service providers under the Request for Proposal: Legal Services, issued August 31, 2021.

Attorney has submitted a Response to the RFP, as attached, and in reliance upon the RFP, Attorney's Response, and discussions and negotiations, the Township is willing to retain the services of Attorney in accordance with this Agreement.

THEREFORE, in consideration of the mutual promises of the parties, as stated herein, the Township and Attorney agree as follows:

SCOPE OF SERVICES

Attorney will provide legal services and representation to the Township in certain property tax appeals in the Michigan Tax Tribunal and matters before the State Tax Commission, on an as-needed basis, in accordance with the terms of this Agreement, Attorney's Response, the RFP and all clarifications, addenda and supplements thereto.(collectively, the RFP). In the event of any direct conflict between a term of this Agreement, Attorney's Response and the RFP, the term of this Agreement will prevail.

Attorney will provide legal services to the Township only on such matters referred by the Township's Assessor or designee. Attorney will keep the Assessor informed of progress on the cases and will respond to Assessor's inquiries. The Assessor reserves the discretion to refer cases to Attorney.

Attorney designates Laura M. Hallahan as the lead counsel and primary contact for the legal services under this Agreement. Any changes to this designation must be approved in advance by the Township's Assessor. Laura M. Hallahan may, at her sole discretion, designate associates of Hallahan & Associates, P.C. to assist with the representation under this Agreement, provided, however, such associates work under supervision of Laura M. Hallahan.

Attorney may not employ experts or investigators without the prior written consent of the Assessor.

No settlement of any nature will be made on any matter without the prior approval and written consent of the Assessor.

Representation services will be limited to defense of and/or consultation with the Township in connection with property tax appeals before the Michigan Tax Tribunal, matters before the State Tax Commission, and appeals from those cases, as may be referred from time to time by the Township Assessor.

During the term of this Agreement, and any renewal term, no member or associate of Attorney shall file any claim or suit against the Charter Township of Clinton, nor any affiliated board or commission of the Township, on behalf of any person or organization, either by Attorney nor in concert with another attorney.

During all times, attorneys providing services shall be fully licensed by the State of Michigan, and all services must be provided in accordance with all laws, regulations, and codes of professional conduct.

TERM

This Agreement will become effective on the date both parties have executed this Agreement and shall continue in effect from that date for a period of two (2) years. This Agreement may be extended upon mutual consent of the parties. The Township reserves the right to terminate this Agreement upon 60 days advance written notice. Likewise, Attorney reserves the right to terminate this Agreement upon 60 days advance written notice

INVOICES AND PAYMENTS

Attorney will provide an invoice for services rendered and costs incurred on a monthly basis for each month in which services are provided. The invoice will detail the services provided and costs incurred on a matter-by-matter basis. Invoices will be submitted to the Township via email to j.elrod@clintontownship-mi.nov (James Elrod) and/or his designee and any additional recipient if requested by the Township.

The Township shall remit payment within forty-five (45) days after receipt of an invoice.

INSURANCE

Upon the request of the Township, Attorney shall provide the Township with a certificate of insurance relevant to the services provided under this Agreement. In the event the Township may require insurance requirements other than those currently in effect by Attorney, Township will request same in writing and Attorney, if in agreement, will have thirty (30) days to provide an updated certificate of insurance.

FILES AND RECORDS

Attorney typically maintains its files electronically, only. Electronic files will be maintained for a minimum of five years from conclusion, resolution or inactivity, after which they may be deleted without notice to the Township. The Assessor may, during the term of this Agreement and any termination notice period, request an electronic copy of Attorney’s file relating to matters identified by the Assessor.

The preferred method of document exchange between Attorney and Township is electronic.

AMENDMENT

Any changes, additions, deletions or modifications which are mutually agreed upon by and between the parties shall be incorporated into a written amendment to this Agreement. Such amendment shall not invalidate this Agreement nor relieve or release the Township of any of its obligations under this Agreement unless stated therein.

Attorney may, upon sixty (60) day advance written notice to the Township, increase its hourly rates by \$5 annually; however, there will be no rate increases prior to the expiration of the term of this Agreement.

SEVERABILITY

Should any provision in this Agreement be found or deemed to be invalid, this Agreement will be construed as not containing the provision, and all other provisions which are otherwise lawful will remain in full force and effect, and to this end the provisions of this Agreement are declared to be severable.

TERMINATION

This Agreement may be terminated by either party upon sixty (60) days prior written notice should the other party fail substantially to perform in accordance with its terms through no fault of the party initiating the termination.

This Agreement may be terminated at will by either party upon a minimum of sixty (60) days prior written notice to the other party. In the event of termination as provided in this subsection, Attorney will be compensated for all services performed and costs incurred from the inception date to the termination date provided in the written notice.

“Attorney”
HALLAHAN & ASSOCIATES, P.C.

“Township”
CHARTER TOWNSHIP OF CLINTON

By: _____

Laura M. Hallahan

Its: President

By: _____

Its: _____

Dated: _____

Dated: _____

