

Save \$1,000's of Dollars in Property Taxes

How would you like to lower your property taxes? Imagine receiving \$1,000's of dollars in a property tax refund! How? By pursuing an interim year appeal of your 2012 taxes and an Abatement of your 2011 taxes due to over-valuation by the County Assessor.

Did you fail to appeal your property tax valuation in 2011? It's okay if you did, as Colorado law gives you a second chance. Appeals of the 2012 valuation must be filed between May 1, 2012 and June 1, 2012. Or, an Abatement Petition can be filed from January 1, 2012 – December 31, 2013.

Here's the quick summary of the process! New values that applied to the 2011 and 2012 property taxes were assigned to each property on May 1, 2011. You had until June 1, 2011 to file an appeal, and if a reduction was granted, it applied to both the 2011 & 2012 taxes. However, if you did not appeal in 2011, you can still appeal your 2012 valuation, but an appeal must be filed by June 1, 2012. If a reduction in value is achieved via appeal, you can petition for an Abatement of the 2011 taxes. An Abatement is a refund of the prior year taxes due to over-valuation by the Assessor.

Eagle County Tax Appeal, an affiliate of Pack Appraisal Company, handles hundreds of successful property tax appeals. We have performed research to identify properties that were over-valued for the 2011/2012 tax season and did not previously appeal.

Some Important Considerations!: Not every property is over-valued by the Assessor. The Assessor's methodologies result in fair or below market values on a high percentage of properties. Our Feasibility Tax Report will provide you with the information to determine if your property is over-valued sufficiently to make an appeal feasible.

Some owners may be able to make a reasonable determination on their own. The important question that needs to be considered is: Is the value assigned by the Assessor for the 2011 and 2012 taxes reasonable as of June 30, 2010. This is the "Date of Value", and the appeals process only allows the use of comparable sales within the prior 5 years of this date.

Any sales after June 30, 2010 cannot be considered. It does not matter if the values in your neighborhood may have declined significantly since June 30, 2010. If you are aware of sales that occurred prior to June 30, 2010 that support the Assessor's value, it often does not make sense to file an appeal.

Of the tax appeal orders received by Eagle County Tax Appeal, typically 30% to 40% of them are reasonably valued, and we tell our clients that we cannot support a reduction in value with the available sales data. Appeals are filed on the remainder of the orders, and during the past four years, we have obtained reductions in value on over 93% of the appeals, with an average reduction in value of 13.4%. So, you can see that we have had exceptional success on those appeals that we determine are feasible to pursue.

If you are unsure if there are sales to support the Assessor's value, order a Feasibility Tax Report to make sure you are not being over-taxed.

***** This process could result in a sizable refund of previously paid taxes that could run in the \$1,000's of dollars. Hire an expert in tax appeals to determine the reasonableness of your property value! Read on...**

How an Interim Year Appeal and Abatement Works

After receiving your order, we will perform analysis to determine if the values assigned to your property for the 2011 and 2012 tax years are over-stated. If it is determined that an appeal is justified, an appeal will be filed with the Assessor. Following is a summary of the various steps involved in the process:

Step 1: ORDER A FEASIBILITY TAX REPORT!

We understand that this can all be a bit confusing. If you have any doubts about the accuracy of the value assigned to your property by the County Assessor, order a **Feasibility Tax Report**. The expert staff at Eagle County Tax Appeal will prepare a market analysis as a basis for determining the reasonableness of the "Current Year Actual Value" assigned by the Eagle County Assessor's office. This information will help you determine the feasibility of an appeal. This report will provide you with a range of value for your property as of June 30, 2012. This is the date of value utilized for the new assessed valuations.

We offer this service at a fixed fee as low as \$95, allowing you to affordably determine if your property is overvalued and if it may be feasible to pursue an appeal. Then you have the option to pursue an appeal at no further advance expense by utilizing the contingent fee payment plan. **Please note that if you select the Special Offer of no up-front fees, no fee is required for a Feasibility Tax Report.**

For an affordable cost, an experienced tax agent will prepare a market analysis to help determine if the County Assessor has overvalued your property. *This is a small price to pay for the opportunity to gain the peace of mind that you are not being over-taxed, and the potential to save \$1,000s of dollars in taxes.*

Please note that our appeals are not formal appraisals, since we offer our clients the capability to pay for our services with a contingent fee of the tax savings achieved in a successful appeal. While contingent fee payments are not allowed in the appraisal profession, the state of Colorado allows tax agents to utilize them in tax appeals, as taxpayers often prefer this type of payment option. Our reports contain the same analysis and support for our value conclusions that is included in typical appraisal reports. We have found that it makes little difference if the report we prepare is an appraisal report or a Tax Protest Report.

Step 2: Tax Protest Report

The Feasibility Tax Report will give you the information to determine if your property is over-valued and further appeal is feasible. The next step is to order a **Tax Protest Report**. We will prepare a market analysis utilizing the Sales Comparison Approach with our customized tax appeal software. This report will be submitted to the Eagle County Assessor's office. Many times, a successful reduction in value is achieved at this first stage of the appeals process. Other times, it is necessary to appeal at the County Board of Equalization (CBOE) hearings or Binding Arbitration to achieve a successful appeal.

If we are successful obtaining a reduction in value for your property during the 2012 appeal, we will then file for an Abatement for the 2011 taxes. The Assessor should accept this revised value, but if they choose not to, additional fixed fees will be necessary to pursue this appeal through the Abatement appeals process. If the contingent fee payment plan is selected, no additional fees are necessary for the pursuit of the Abatement appeal.

Two payment options are available to continue the appeals process with a **Tax Protest Report**, a fixed fee, or a contingent fee.

Fixed Fee: Fees vary by the actual value assigned by the Assessor's office. *View our fee schedules below.*

Contingent Fee: **40%** of the 2-year tax savings generated through the appeals process. We only get paid if we are successful in achieving a reduction in value for your property. We will represent you through the remainder of the tax appeal process. No additional payment of fixed fees will be required.

You will be provided a copy of the Feasibility Tax report and will be given the option at that time to select the Contingent Fee payment plan or the Fixed Fee payment plan. The default path is Contingent Fee payment, so if you desire the Fixed Fee

payment plan, you must notify us of that intent in writing prior to the Assessors issuance of a “Notice of Determination”, which is their initial response to the appeal.

If you select the Fixed Fee plan, an additional fee is required to prepare and submit a formalized Tax Protest Report to the Assessor’s office. Once the Assessor responds with the Notice of Determination, you will have the option of ending your appeal, continuing on to further hearings under the Fixed Fee plan, or changing to the Contingent Fee plan. At each stage, you will be given the option to pay for our services by fixed fee or a contingent fee of your two-year tax savings. Once the Contingent Fee plan is selected, it is not possible to switch back to a fixed fee plan.

IMPROVED Residential Property

Actual Value assigned by the Eagle County Assessor on your 2012 Notice of Valuation	Stage of Appeal		
	Feasibility Tax Report	Fee for Tax Protest Report & Submittal to County Assessor	Fee for each successive appeal stage: CBOE Protest Hearing Binding Arbitration Abatement Petition Hearing Abatement BAA Hearing
	Fixed Fee Only	Additional Fixed Fee, or select a 40% Contingent Fee	Additional Fixed Fee, Or select a 40% Contingent Fee
\$0 - \$500,000	\$95	\$200	\$245
\$500,001 - \$1,500,000	\$145	\$245	\$295
\$1,500,001 - \$2,500,000	\$195	\$345	\$395
\$2,500,001 - \$5,000,000	\$225	\$425	\$445
\$5,000,001 +	\$245	\$450	\$495

VACANT Land Residential Property

Actual Value assigned by the Eagle County Assessor on your 2012 Notice of Valuation	Stage of Appeal		
	Feasibility Tax Report	Fee for Tax Protest Report & Submittal to County Assessor	Fee for each successive appeal stage: CBOE Protest Hearing Binding Arbitration Abatement Petition Hearing Abatement BAA Hearing
	Fixed Fee Only	Additional Fixed Fee, or select a 40% Contingent Fee	Additional Fixed Fee, Or select a 40% Contingent Fee
\$0 - \$500,000	\$145	\$245	\$295
\$500,001 - \$1,000,000	\$245	\$370	\$395
\$1,000,001 +	\$295	\$450	\$495

The fee for the Tax Protest Report is for the initial protest to the County Assessor. Subsequent protests to the County Board of Equalization, Binding Arbitration, or the 2011 Abatement Petition will require additional fees or selection of the Contingent Fee payment plan.

Free Tax Protest Guide – For more information on the appeals process, download a free report that describes the appeal process and tells you what to look for to determine if your property is excessively valued. Find this at www.gaintheadvantage.com/packreport/TaxGuide.pdf

Or, visit our website at www.EagleCountyTaxAppeal.com for more information on these services.

Order Now

Order Now as little time remains to pursue an appeal! Please fill out and sign the following two forms included in this mailing:

Order Form

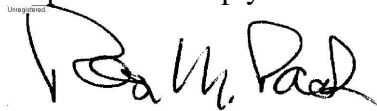
*Property Tax Consultant Agreement
Agent Assignment & Verification*

Send the forms to us by: Fax: 970-926-1134 or scan/email: Info@EagleCountyTaxAppeal.com

Or, Order On-line at www.EagleCountyTaxAppeal.com/Order.shtml.

Please call our office if you have any questions about your appeal. We can discuss the details and issues of your situation. Remember, if you wish to pursue your protest, please submit your order as soon as possible so that we have sufficient time to prepare your appeal. Submit the attached forms, or call us directly with any questions.

Hope we can help you!



Roger N. Pack

Info@EagleCountyTaxAppeal.com

Phone: 970/926-1131

Fax: 970/926-1134

Cell: 970/331-9020

Order Tax Protest Services 2012

Fax or Mail Orders: Fill out this order form. Deliver it to us by Fax or Mail. Include a check or Credit Card information, and your order will be processed. *Payment must be received in Advance!*

Fees for Services are based on a sliding scale dependent on the property's Actual Value and the property type. Determine the fee for a Feasibility Tax Report on your property from the attached fee schedule.

***Feasibility Tax Report:** Fee: \$ _____

*Required fields

*Property Account Number: _____ Example: R012345

*Property Address: _____

*Desired method to deliver correspondence to client: **Email (preferred)** Fax Mail

* Name _____ Discount Code (if applicable): _____

* Mailing Address _____

* City _____

* State _____

* Zip _____

* E-mail Address (required for email delivery): _____

* Work Phone _____

* Home Phone _____

Cell Phone _____

* Fax (required for fax delivery): _____

Payment by: Visa MC Discover Check Sorry, no AMEX

*Credit Card Number _____ *Exp. Date _____ *CSC Code _____

The CSC Code is usually a 3 or 4-digit number, typically printed on the back of a credit card.

*Name on Card _____

*Authorized Signature: _____

*Billing Address: _____ *City: _____ *State: _____ *Zip: _____

Was the 2009/2010 value appealed? Yes No **If Yes, what were the results?** _____

Who performed the appeal? Owner Agent _____

Did a local real estate broker, attorney, property manager, or other real estate professional refer you to us?

Yes No

Name of Referring Party: _____

Important! You must sign and deliver by email, fax or mail this **Order Form, the Property Tax Consultant Agreement and the Agent Verification form.** Your order cannot be activated without these signed documents and Full Payment for a Feasibility Tax Report.

Scan & Email Order to Info@EagleCountyTaxAppeal.com

Fax Order to 970/926-1134 or Mail to Eagle County Tax Appeal, PO Box 266, Edwards, CO 81632

Questions: Visit our website at www.EagleCountyTaxAppeal.com or Call us at 970/926-1131

Order Online at www.EagleCountyTaxAppeal.com

Agent Assignment & Verification

We must receive written verification that you are requesting Eagle County Tax Appeal to represent you in your tax appeal. The Eagle County Assessor's office will not allow us to file your protest without an Agent Assignment form signed by the owner. Complete a copy of the following Agent Assignment & Verification. Complete, sign, and return it by mail or fax to Eagle County Tax Appeal:

If you have multiple orders, a separate Agent Assignment form is required for each property.

Return the signed Fee Agreement and Agent Verifications to:

Fax: (970) 926-1134

Mail: Eagle County Tax Appeal, P.O. Box 266, Edwards, CO 81632

Scan & Email: Info@EagleCountyTaxAppeal.com

*** Eagle County Tax Appeal cannot file your protest without receiving your signed Agent Verification ***

Agent Assignment & Verification for the Following Owner & Property

Please provide the following Property Information

County Account #: _____

Property Address: _____

Legal Description: _____

Owner: _____

I authorize Eagle County Tax Appeal to act on my behalf regarding the property tax valuation of the property described herein for the years 2009-2012.

Verification: I, the undersigned owner or agent of this property, state that the information and facts contained herein and on any attachment(s) constitute true and complete statements concerning the described property.

Owner's Signature: _____ Date: _____

Important! You must sign and deliver the **Order Form, Property Tax Consultant Agreement and the Agent Verification Form**. Your order cannot be activated without these signed documents and Full Payment.

Fax to 970/926-1134 or Mail to Eagle County Tax Appeal, PO Box 266, Edwards, CO 81632

Scan and email to Info@EagleCountyTaxAppeal.com

2012 Property Tax Consultant Agreement – Open Dates

THIS AGREEMENT is made between the “Client” identified in Section 18 and Eagle County Tax Appeal (“ECTA”), a d/b/a of Pack Appraisal Company, a Colorado corporation, pertaining to the “Property” identified in Section 19. In consideration of the mutual covenants and agreements set forth herein, the parties contract and agree as follows:

1. *Engagement and Purpose.* During the term of this Agreement, Client engages ECTA and ECTA agrees to prepare for Client a Feasibility Tax Report of the Property for the purpose of providing an opinion of the market value of the fee simple estate with an effective valuation date of June 30, 2010. If it is feasible to pursue an appeal, ECTA will prepare a Tax Protest Report and represent Client through the appeal process with the Eagle County Assessor’s office (“Assessor”).
2. *Term.* The term of this Agreement shall commence on the date of this Agreement and shall remain in force until terminated as provided below, or the first business day following the final disposition of any appeal or abatement proceeding.
3. *Place of Work.* ECTA’s services will be rendered principally at ECTA’s place of business.
4. *Scope of Work.* ECTA will provide Client with relevant property data currently on record with the Assessor’s Office. ECTA will also provide Client with a Tax Protest Guide to help Client determine if the Property Data is correct. It is the Client’s obligation to promptly notify ECTA of any errors or omissions so that they may be cited in the Protest Report. ECTA will prepare a Feasibility Tax Report to assign a Preliminary Range of Value to help Client determine the feasibility of a property tax protest. If it is feasible to pursue an appeal, a Tax Protest Report will be prepared and ECTA shall have Client’s authorization to file a Petition for Appeal and/or Abatement of the 2011 and 2012 property taxes before the Assessor and the Board of Equalization. The Protest Report will be prepared utilizing the Property Data on record with the Assessor’s Office, supplemented by Multiple Listing Service (“MLS”) data and discussions with buyers, sellers, brokers, appraisers, and other knowledgeable parties. The Protest Report will be prepared using the Sales Comparison Approach by comparing the subject property with selected comparable sales that afford the greatest similarity to the Property. The comparable sales data will be analyzed and ECTA will generate an opinion of the market value of the Property. Any decision to proceed to informal negotiation, or formal protest, or to withdraw the protest, will be at ECTA’s sole discretion. If a reduction in value is achieved during the appeal of the 2012 valuation, ECTA shall file a Petition for Abatement of the 2011 property taxes before the Assessor and the Board of Equalization. Client understands that once ECTA files a protest, Client cannot file an additional protest for the same tax year.
5. *Status of ECTA.* For all purposes, ECTA is and shall act as an independent contractor and will not be considered an employee of the Client for any purpose. The Protest Report will be an independent analysis and will not be based upon a requested minimum valuation of the Property. Client understands and agrees that ECTA’s obligations under this Agreement are not contingent upon: the reporting of a predetermined value, a determination that favors Client, the amount of value estimate, the attainment of any particular result, or the occurrence of any event subsequent to the date hereof.
6. *Additional Service Providers.* Should the services of any third-party consultant(s) be required, the cost to engage such services will be the sole responsibility of Client and will only be performed with the prior written approval of Client. Should the services of a licensed attorney be required in connection with any protest, Client shall notify ECTA in writing of its decision to engage an attorney and will provide ECTA with the attorney’s name, address, and telephone number. Client shall be solely responsible for selecting and paying the attorney. While ECTA will cooperate fully with the attorney in furtherance of any protest, the fees and obligations payable under this Agreement are payable solely to ECTA and the services provided are separate and distinct from those of the attorney(s) and/or any consultant(s).
7. *Time Table.* If a Feasibility Tax Report suggests an appeal is feasible, ECTA will prepare a Tax Protest Report and file an appeal or Abatement Petition by December 31, 2013. Payment for such representation may be by fixed or contingent fee. A contingent fee is the default payment plan. If desired instead, Client must notify ECTA in writing of his/her intent to elect the fixed fee payment plan prior to delivery of the Assessor’s Notice of Determination. Under the fixed fee plan, additional fixed fee payments will be required if it is necessary to attend hearings of the Board of Equalization, Binding Arbitration, or any Abatement appeals. Client will have the option to switch to a contingent fee payment plan at any time, but no refunds will be issued for any fixed fees already paid. If ECTA does not agree with that decision of the CBOE, an appeal will be filed for either a Binding Arbitration hearing or a hearing with the Board of Assessment Appeals (BAA). The decision of Binding Arbitration or the BAA is binding. If Client does not respond in writing to ECTA within ten (10) business days of the date of any Notice of Determination from the Assessor or the Board of Equalization, Client hereby irrevocably grants to ECTA the sole and exclusive right to determine if a written appeal should be filed with the CBOE or BAA and Client shall indemnify and hold ECTA harmless for any determination made pursuant to such authority. Client acknowledges that property taxes must be paid when due even if a protest has been filed with the Assessor and the Board of Equalization. Client acknowledges that property taxes must be paid when due even if a protest has been filed with the Assessor and the Board of Equalization.
8. *Disclosure Of Agents Status.* ECTA is being retained to provide consulting services and may be compensated in whole or part on the basis of achieving a property tax saving through a reduction in valuation for assessment. Parties utilizing this analysis need to recognize that this is not an appraisal. While the agent who prepared this analysis is a Licensed or Certified Appraiser, the agent is being compensated in whole or part on the basis of property tax savings achieved through a reduction in the valuation for assessment of the subject property. The agent is experienced and competent and will use appraisal techniques and methodologies in the preparation of this consulting opinion, but the agent should not be expected to act as an appraiser. Users of this report acknowledge that the agent’s status as an appraiser is of no importance in their selection of the agent to provide this service. This disclosure of a contingent fee is intended to comply with the requirements of Colorado law, and the Rules of the Colorado Board of Real Estate Appraisers and the Uniform Standards of Professional Appraisal Practice.
9. *Sale of Property.* This Agreement remains valid even if the Property is sold. Client is advised to consider the assignment of this Agreement to the buyer if a sale is pursued.
10. *Exclusivity.* This written Agreement contains the entire agreement between the parties and supersedes all other agreements between them. The parties acknowledge and agree that neither of them has made any representation with respect to the subject matter of this Agreement or any representation inducing the execution of and delivery of this Agreement, except such representations as are specifically set forth herein, and each party acknowledges that it has relied solely on these representations in connection with its dealings with the other.
11. *Control.* Client shall have no right of control or direction over the manner, means, and methods employed by ECTA in carrying out the terms of this Agreement.
12. *Modification.* Any modification of this Agreement or any additional obligation assumed by either party in connection with this Agreement shall be binding only if evidenced in writing signed by both parties or by an authorized representative of each party.
13. *Assignment.* This Agreement may not be assigned in whole or in part without the express written consent of ECTA which consent may be withheld in its sole discretion.
14. *Severability.* If any part of this Agreement is held unenforceable, the remainder of this Agreement shall remain in full force and effect.

15. *Headings.* The headings contained in this Agreement are for reference only and do not affect or limit in any way the meaning of this Agreement.

16. *Governing Law.* This Agreement, the performance under it, and all suits and special proceedings under it, shall be construed in accordance with the laws of the State of Colorado. In any action, special proceeding or other proceeding that may be brought arising out of, in connection with, or by reason of this Agreement, the laws of the State of Colorado shall be applicable and shall govern the exclusion of the laws of any other forum, without regard to the jurisdiction in which the action or special proceeding may be instituted. Venue for enforcement of any action arising out of or under this Agreement shall be in the District Court for Eagle County, Colorado and each party hereby submits to such jurisdiction.

17. *Binding Effect.* This Agreement shall not be binding unless and until executed by ECTA.

18. **Client Name:** _____

Address for Notices to be Given to Client: _____

Email is the preferred and default delivery path by ECTA. Client must notify ECTA in writing of desire for delivery by fax or mail. Client is responsible to ensure that email from Info@EagleCountyTaxAppeal.com is not filtered by email or spam filters. A confirmation of this order will be delivered to the Client. The Client is responsible to contact ECTA immediately if an order confirmation is not received.

19. **Property Account#** _____

Property Address: _____

20. *Compensation and Payment:* Client agrees to pay ECTA a fixed fee according to the **2011 Tax Appeal Fee Schedule** for preparation of the **Feasibility Tax Report**. If an appeal is feasible, the Client has the option of a fixed fee or contingent fee payment for the preparation of the Tax Protest Report and initial appeal to the Assessor. Additional fixed fee payments will be required if it is necessary to attend hearings of the Board of Equalization or binding arbitration. Client will have the option to switch to a contingent fee payment plan as provided in paragraph 7, above. ECTA's compensation for any Contiguous Site & Use Designation will be 40% of any tax savings realized. If Client does not respond within 10 days to a notification from ECTA to select a fixed or contingent fee at any stage of the appeal process, the contingent fee payment plan will be implemented. Client may terminate an appeal at any time, but will be liable for any fixed or contingent fees earned by ECTA.

a. **Fixed Fee.** An additional fixed fee for the preparation and delivery of the Tax Protest Report as described in the 2011 Tax Appeal Fee Schedule, which is provided in promotional materials and at www.EagleCountyTaxAppeal.com, shall be due and payable at the time the order is placed. In the event ECTA agrees to extend credit to Client (which it may or may not do at its sole discretion), payment by Client shall be due within thirty (30) days from the date of receipt by Client of ECTA's invoice.

b. **Contingent Fee.** Client agrees to pay ECTA a contingent fee of 40% of the total tax savings realized in the Tax Appeal or Tax Abatement process. The contingent fee percentage is calculated on the estimated two year Tax Savings. For purposes of this Agreement, "Tax Savings" shall be computed by multiplying the final property tax rate (mill levy) by the difference between the current year actual value and a corrected or revised current year actual value resulting from any protest, or informal settlement, filed on behalf of Client. In the event a reduction from the initial proposed value by the tax district is not realized, no contingent fee amount shall be due to ECTA. Payment for appeals shall be due within 30 days of invoice, which will be presented when mill levies are assigned to the tax district by the Assessor. Payment for Abatements shall be due within 30 days of invoice, which will be presented when a final decision is rendered and the County Treasurer issues a tax refund check. Any payments not received on time will be assessed a late fee of \$50.00 and, in addition, shall accrue interest at a rate of one percent (1%) per month thereafter on the unpaid balance until paid in full. If Client fails to make payment in a timely manner and ECTA is forced to pursue legal remedies to collect any outstanding balance, Client shall reimburse ECTA all costs thereof, including but not limited to, reasonable attorneys fees and court costs.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates shown below.

Client Date

ECTA, a d/b/a of Pack Appraisal Company

By: _____
Roger N. Pack, President Date

Attention! You must sign and deliver by fax or mail the **Order Form, Property Tax Consultant Agreement and the Agent Verification form.**

Questions? Call us at 970-926-1131 or E-mail us at Info@EagleCountyTaxAppeal.com.
Fax to 970/926-1134. Mail to PO Box 266, Edwards, CO 81632

Scan & Email to Info@EagleCountyTaxAppeal.com