

JAMES W. BARLOW PLC

VERMONT LOCAL GOVERNMENT LAW

VIA ELECTRONIC MAIL

October 6, 2017

C. Bruce Johnson, Collector of Delinquent Taxes
Town of East Montpelier
P.O. Box 157
East Montpelier, VT 05651
eastmontadmin@comcast.net

Re: Delinquent Tax Collection
Brenda J. Kaiser

Dear Bruce:

This letter confirms my discussion with you regarding engagement of James W. Barlow PLC (the "Firm") and describes the services that the Firm will provide to the Town of East Montpelier in the collection of delinquent taxes for the Brenda J. Kaiser property.

Before initiation of formal tax sale proceedings, I will issue a 30-day demand letter to the taxpayer. If the letter is unsuccessful, and you elect to proceed with the tax sale, I will conduct a title search to develop a legal description of the property and to determine the existence of any mortgage or other lienholders entitled to notice. I will then prepare the Levy and Notice of Tax Sale. These documents will be recorded, and the Notice of Tax Sale will be posted, mailed, and published in the Times Argus in accordance with Vermont law.

Before the sale, I may assist or consult with you regarding the taxpayer's payment of the outstanding taxes. If you do not receive payment prior to the tax sale, I will conduct the sale at the East Montpelier town office. After the sale, I will prepare a Report of Sale for recording and may assist you during the redemption process. If the property is not redeemed, I will prepare a Tax Collector's Deed and Property Transfer Tax Return.

My fee for preparing and mailing a demand letter will be \$75.00. If you proceed with a tax sale, I will bill the Town of East Montpelier on an hourly basis at the rate of \$125.00 per hour, plus the costs of recording, mailing, and publication.

I estimate that my time for the tax sale will be as follows:

- Title search and legal description 1.0 hr.
- Prepare and record Levy 0.7 hr.
- Prepare, mail, post, and arrange publication of Notice 1.0 hr.
- Coordinate payment prior to sale, if required 1.0 hr.
2.7 to 3.7 hrs., plus costs

If you go forward with a tax sale, I estimate my time for each sale to be as follows:

- Prepare for and conduct sale 0.7 hr.
- Prepare and record Report of Sale 0.5 hr.
- Coordinate redemption, if required 1.0 hr.
- Prepare and record Tax Collector's Deed and PTTR, if required 1.0 hr.
2.2 to 3.2 hrs., plus costs

Total for Each Property:	\$75.00	Demand Letter
	\$612.50 to \$862.50	Fees (4.9 to 6.9 hrs. @
		\$125.00/hr.)
		Plus recording, mailing, and publication costs

The preceding represents my estimate of the time incurred to carry out the tax sale. As you may know, the fees arising from the conduct of a tax sale are not entirely predictable and the time expended may be greater or less than these estimates. If a significant deviation from this estimate appears likely, I will consult with you before additional fees are incurred. Expenses for recording, mailing, and publication will be charged at cost.

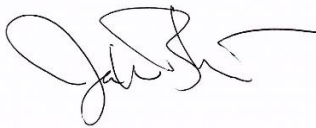
Statements for these services will be rendered monthly and due upon receipt. If any statement of fees and expenses remains unpaid more than 30 days, the outstanding balance will accrue interest at the rate of 12% per annum (1% per month) from the billing date until paid in full.

To eliminate any question that the Selectboard has approved these expenses, please bring the terms of this engagement letter to their attention for approval, then execute and return a copy of this letter to me with a copy of the Selectboard meeting minutes reflecting their approval.

Of course, if you have any questions or comments, please feel free to contact me.

I look forward to working with you.

Sincerely,



James W. Barlow

Accepted:

 C. Bruce Johnson
 Town of East Montpelier
 Collector of Delinquent Taxes
 Duly Authorized Agent

Date: _____