

March 10, 2021

jparkinson@tooeleco.org

Mr. Jake Parkinson
TOOELE COUNTY ASSESSOR'S OFFICE
47 South Main Street
Tooele, Utah 84074
VIA EMAIL COMMUNICATION ONLY

TOOELE COUNTY CORPORATON
CONTRACT # 21-03-04

Dear Jake:

Thank you for reaching out to the law firm Peters | Scofield ("Firm" or "us") to formalize by written agreement our representation of Tooele County ("County" or "You") in the *Walmart Stores East, LP, vs. Utah State Tax Commission and Tooele County Board of Equalization*; Case No. 200907081 matter pending in the Tax Court, Utah State District Court. This letter will formalize the scope and terms of this engagement, which is also intended to cover any new matters desired by the County. Services for new matters will be subject to this agreement, and the County may engage the Firm either formally by way of amendment to this agreement, or less formally by way of written email communication from the County Attorney, County Deputy Attorneys requiring assistance or other County elected officials, with a copy of such request including the County's designated representatives, at this time for this matter is Mr. Jake Parkinson. It is our understanding that the County desires representation for all matters involving the Walmart Stores East LP valuation challenge and potential future Board of Equalization challenges, Tax Commission or district court litigation regarding the same.

As with past practice, You will be charged for services performed at the applicable hourly rate of the professional or other persons rendering the service that is in effect at the time the service is rendered. Mr. Peters reduced hourly rate for County work is currently \$200.00. Mr. Peters will be the primary attorney for County work, and will remain the primary contact for the County. From time to time, Mr. David Scofield may be used for certain matters and his reduced County rate is \$220.00. Other attorneys, paralegal assistants and special office assistants may be used from time to time on your matter, ranging from \$125.00 per hour to \$220.00 per hour. Time charges are based on units of one-tenth (.1) of an hour, with a minimum charge of two-tenths (.2) of an hour. Our firm may from time to time and without prior notice raise the rates of the persons working on your matter(s) and you agree that the notice you receive through the billing statements themselves is adequate. These rates apply to all time spent in representing you.

You agree that the Firm may include the invoice for this matter when it routinely invoices the County for centrally assessed matters it currently provides to Tooele County. However, you also agree that the Firm may invoice this matter outside of the centrally assessed invoices in order to receive payment for services, as well as for advanced costs and fees, which may include but are not limited to deposition costs, court reporting fees, travel fees, and expert witness fees to name a few.

The firm's fees for the type of work envisioned are significantly influenced, but not entirely based upon, the standard hourly billing rates assigned to the attorney, paralegal or other assistant performing the services. Due consideration is also given to other factors, which the Rules of Professional Conduct state may be taken into account, including the novelty and difficulty of the issues involved, the fees customarily charged for similar services, the results obtained, the time constraints imposed upon us, and the experience and ability of the attorneys and paralegal assistants who will be performing the services. You, as the client, always retain the ultimate authority over making any decisions concerning settlement. Every settlement offer we receive will be promptly forwarded to you for consideration and every offer you authorize us to make will be promptly presented to the opposing side.

You will be charged for any costs or expenses incurred. These might include but are not limited to such items as filing fees, constable, sheriff or service of process fees, photocopies computer-assisted research and document transmission, deposition costs, court reporter fees, court research fees, government office research fees, title search fees, special postage or Federal Express or similar delivery service charges, travel expense, and all other like items as may be pertinent to your case. Some expense items may be billed to you directly by others, such as expert witness fees, and you agree to pay these items promptly. Typically for County work, expert witness fees will be billed by the Firm to the County and then once paid by the County, then forwarded to the respective experts. We will always include the actual invoice from the expert witness, and these invoices will be processed to the County without increases or alteration. Costs and experts' invoices are applied to the same allocation formula referenced above based upon proportionate share of participating county in the specific matter.

Although we generally attempt to bill monthly, you agree that we may bill bi-monthly, quarterly, or in any such other time increments as we deem convenient. All amounts billed to you are due upon receipt. Any disputes over a billing statement as to amount, accuracy, reasonableness or otherwise, of any kind or nature, shall be deemed to be waived by you if you do not raise them with us in writing within thirty (30) days of the date of the billing statement. A "dispute" over billing is deemed not to exist unless you, within such time, specifically identify the particular charges at issue in the dispute, the amount of the particular charge that is in dispute and the reason the particular charge and particular amount are in dispute. You agree that bills may still be paid from any sums on retainer during the pendency of any dispute over billing without any need to be held in any form of escrow. If you wish, any disputes over charges shall be submitted for non-binding arbitration to the Utah State Bar Fee Arbitration Program. If amounts payable to this firm are not paid when due, interest may begin to accrue immediately on all such sums at the annual rate of twelve percent (12%) per annum on all past due balances.

You agree to reasonably cooperate with us in our representation of you and we agree to keep you reasonably informed concerning our representation of you. You specifically hereby authorize us to take all action which we deem advisable on your behalf, including without limitation the acceptance of service of process, but we will never enter into a settlement of any claims without your consent. You realize that we cannot and do not give you any guarantee or assurance of any result and that it in fact would be unethical for us to do so.

Our firm may withdraw from representing you if you fail to honor the terms of our engagement or if it is ethically required or permitted to withdraw for any proper reason under the Utah Rules of Professional Conduct. You may terminate the engagement of our firm at any time. In case of withdrawal or termination our firm will be entitled to be paid its fees and costs incurred through the time of withdrawal or termination. If you terminate our representation of you, before final disposition of your matter, or if we are required to terminate the representation by reason of your failure to cooperate in the representation, your failure to abide by this engagement letter, or for other good cause, then our firm will be entitled to be paid by you for all of its fees for providing services at its then-existing hourly rates, together with all costs and expenses within thirty (30) days following the termination. For purposes of the foregoing obligation, termination may occur after the withdrawal of representation if necessary time is spent in the transition of your matter to another attorney. You agree that, should this firm's engagement end without having received full payment for services rendered and costs advanced, that this firm will have an attorneys' lien upon your cause of action or defense to secure payment of such sums, to the fullest extent allowed under Utah law and/or the law of each jurisdiction in which such lien may be asserted.

We look forward to continuing our long standing relationship with Tooele County as a valued client of the Firm. We appreciate your confidence in us.

Very truly yours,

PETERS | SCOFIELD
A Professional Corporation


THOMAS W. PETERS

The foregoing is agreed.

DATED this 16th day of March, 2021.

TOOELE COUNTY

By: 

ATTEST:


MARILYN K. GILLETTE
TOOELE COUNTY CLERK



Tooele County Council, Chair

APPROVED AS TO FORM:

ATTEST:

Colin Winchester 03/16/2021
Colin Winchester
Deputy County Attorney

Marilyn K. Gillette
Marilyn K. Gillette
Tooele County Clerk

