## LAW OFFICE OF PAUL E. BURNS

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Brighton City Council 200 N. First Street Brighton, Michigan 48116

RE: Expiration of City Attorney Contract; Future Representation

Dear Mayor and Council:

This letter is to inform you that our office's contract with the City of Brighton expired in July 2020. After some reflection, I have decided to reduce the work load of my law practice. Mr. Alber has decided to refocus his practice toward the private sector. As a result, you will need to retain new counsel. We will take the necessary steps to ensure a smooth transition to the City's new general counsel.

In the immediate future it will be necessary for the City to hire an attorney to handle prosecutions and to try the Caretel tax appeal currently scheduled for trial in the Tax Tribunal from April 6-9, 2021 (Brightland Properties, LLC v. City of Brighton, MAHS Docket No. 18-001495). Additionally, through conversations with appraisers, and property tax representatives, and both municipal attorneys and private attorneys, we believe that the City is likely receive to receive a significant number of high-dollar commercial property tax appeals this year, and potentially thereafter, occasioned by coronavirus pandemic-related economic difficulty. Many of those appeals will raise complex issues of regarding income-based appraisal, which may require forensic financial analysis. These cases will take significant time and resources to prepare and try, and could seriously diminish tax revenue not only for the City, but of the School District and all other taxing jurisdictions dependent on the City's tax roll. When considering candidates for general counsel, we recommend selecting an office with significant tax tribunal litigation experience, and allocate sufficient resources to ensure protection for the City.

It has been an honor and a pleasure for my office to serve as City Attorney for over four decades, and I thank you for the opportunity to serve the community in which I raised my family and practiced law for my entire career.

Please do not hesitate to contact the undersigned should you have any questions or concerns.

Paul E Burns

Jeffrey D. Alber

Cc: Nate Geinzer

Tara Brown Rob Bradford