

**AGREEMENT FOR PROFESSIONAL SERVICES  
BETWEEN  
THE CITY COUNCIL OF NEW ORLEANS  
AND  
FRILLOT LLC**

THIS AGREEMENT made this 14th day of July, 2008 by and between the Council of the City of New Orleans, herein represented by Jacquelyn Brechtel Clarkson, Council President, (hereinafter referred to as "Council") and Frilot LLC represented by Kerry J. Miller (hereinafter referred to as "Contractor").

**RECITALS**

**WHEREAS**, Council desires to engage Contractors for the performance of certain professional services as described in Attachment "A" to this Agreement;

**WHEREAS**, Frilot LLC , a limited liability corporation, organized under the laws of the state of Louisiana, and located at 1100 Poydras St., Suite 3600, New Orleans La 70163-3600, is qualified and desires to perform such services on behalf of the Council;

**WHEREAS**, on July 10, 2008, the City Council adopted Motion M-08-359, authorizing a renewal of the contract executed pursuant to a Request for Proposals in 2007 for an additional year;

**NOW, THEREFORE**, Council and Contractor, for good and valuable consideration, agree as follows:

**AGREEMENT**

**ARTICLE I  
SCOPE OF SERVICES**

Section 1. Services to be Performed by Contractors. Contractor shall perform each of the services as set forth in Attachment "A" attached hereto and made a part hereof (collectively, the "Services").

Section 2. Standard of Care. Contractor hereby represents and warrants that it has the requisite skills and expertise necessary to perform the Services. Accordingly, Contractor shall be obligated to perform such services with the same degree of care, skill and diligence as

would be ordinarily exercised by a competent practitioner of the same profession in which Contractor is engaged in providing similar services in major United States metropolitan areas under the same or similar circumstances. Contractor acknowledges and agrees that, at Council's option, Contractor shall be obligated to re-perform, at no additional cost to Council, any or all of the Services that fail to satisfy the foregoing standard of care.

Section 3. Services to be Performed by Council. Council shall perform each of the following services as set forth in this Article:

- A. Provide administration of the Agreement through the Council staff; and
- B. Provide access to all personnel and records deemed necessary for the performance of the services by Contractor.

## **ARTICLE II REPRESENTATIONS AND WARRANTIES**

Section 1. Representations and Warranties of Council. Council represents and warrants that:

- A. Council has the legal authority to enter into this Agreement; and
- B. The undersigned President of the Council has the authority to execute this Agreement on behalf of Council.

Section 2. Representations and Warranties of Contractors. Contractor represents and warrants that:

- A. Contractor has not employed or retained any entity or person, other than a bona fide employee working solely for Contractor, to solicit or secure this Agreement nor has Contractor paid or agreed to pay any entity or person, other than a bona fide employee, any gift, commission, percentage, brokerage or any other such fee for the purpose of assisting Contractor in securing this Agreement. Contractor acknowledges its understanding that any gifts made or fees paid in contravention of this representation and warranty shall be considered bribery pursuant to Council Code Section 70-509 and shall subject the offender to criminal penalties in addition to suspension from participation in Council contracting for a period of not less than three years. The execution of this Agreement by Contractor's duly authorized representatives shall be deemed a sworn statement by Contractor of their compliance with this representation and warranty, as required by City Code Section 46-51;
- B. Contractor, through its duly authorized representatives, has the full power and authority to enter into and execute this Agreement and, as such, this Agreement is legally binding upon and enforceable against Contractor in accordance with its terms;
- C. Contractor is not under any obligation to any other party that would be inconsistent with or in conflict with this Agreement or that would prevent, limit or impair in any way its performance of any obligations hereunder;
- D. Contractor has the requisite expertise, qualifications, staff, materials and equipment in place and available to enable them to fully perform the services and Contractor, along with its employees, as required, and all sub-Contractors, if any and as required,

- possesses all necessary permits, licenses, consents, registrations and/or certifications required under federal, state and/or local law to perform the Services;
- E. As of the Effective Date of this Agreement, Contractor has no knowledge of any undisclosed fact that could materially adversely affect its condition (financial or otherwise), business operations or their ability to fulfill their obligations under this Agreement;
- F. Contractor is not in breach of any federal, state or local statute or regulation applicable to Contractor or its operations;
- G. Contractor's work shall be accurate and free from any material errors. Contractor's duties as set forth in this Agreement shall at no time be in any way diminished by reason of any approval by Council nor shall Contractor be released from liability by reason of such approval by Council, it being understood that Council, at all times, is ultimately relying upon Contractor's skill and knowledge in performing the Services;
- H. Contractor is bonded, if required by law, and fully and adequately insured for the injury of their employees and any others incurring loss or injury as a result of the actions of Contractor or its employees or subcontractors in the performance of their obligations under this Agreement; and
- I. Contractor has read and fully understands the terms, covenants and conditions set forth in this Agreement and is executing the same willingly and voluntarily of their own volition.

Section 3. Reliance on Representations, Warranties and Covenants. All representations, warranties, covenants and agreements made in this Agreement are intended to be material and shall be conclusively deemed to have been relied upon by the receiving party.

### **ARTICLE III COMPENSATION**

Section 1. Rate of Compensation. Council shall compensate Contractor for the Services set forth in Attachment "B" (including Attachment B-1), attached hereto and made a part hereof. Council shall not be liable for any other costs or expenses paid or incurred by Contractor in the performance of the Services, unless specific exception is provided herein.

Section 2. Truth-In-Negotiation. As of the Effective Date of this Agreement, Contractor represents and warrants that the rates charged Council as set forth in this Article III for the performance of the Services are reasonable and were negotiated at arm's length.

Section 3. Detailed Monthly Invoices. As a prerequisite to payment, Contractor shall submit to Council, monthly invoices describing in detail, at a minimum, the services performed and time expended in the performance of such services.

Section 4. Maximum Compensation; Subject to Appropriation. Council's obligation to compensate Contractor hereunder shall not at any time exceed the maximum compensation, in the aggregate, of \$275,000.00 (Two hundred seventy-five thousand dollars and no cents). Further, all compensation owed Contractor pursuant to this Agreement is contingent upon the

appropriation and allocation of funds by Council. The amount of this Agreement shall not exceed \$275,000.00.

Section 5. No Payment for Services Beyond Scope of Agreement. Except as may be provided by laws governing emergency procedures, officers and employees of Council are not authorized to request Contractor to provide additional services that would result in the performance of services beyond the scope set forth in Article I, unless this Agreement has been amended in accordance with the terms of this Agreement to authorize such additional services and/or expenditures. Council shall not be required to reimburse Contractor for any services that are provided by Contractor that are beyond the scope of this Agreement, in the absence of a duly authorized executed amendment hereto.

Section 6. No Payments in Excess of Maximum Compensation. Officers and employees of Council are not authorized to offer or promise to Contractor additional funding for the contract in excess of the maximum amount of funding set forth above. Additional funding for services provided under this Agreement, unless this Agreement has been amended in accordance with the terms of this Agreement to authorize such increase, and the Department of Finance has certified the availability of such additional funding, is not authorized. Absent the prior duly authorized amendment of this Agreement and the necessary certification of the Department of Finance, Council shall not be required to honor—and will not remit to Contractor—any offered or promised additional funding for any of the Services performed pursuant to this Agreement in excess of the maximum amount set forth above.

#### **ARTICLE IV TERM**

Section 1. Initial Term. This Agreement shall commence on the Effective Date and shall continue for a period of twelve months, ending on July 15, 2009. It is understood and acknowledged by Contractor that the Services described above are expected to be completed within this time period.

Section 2. Renewal. At the option of Council, this Agreement may be renewed on an annual basis at Council's sole and unrestrained discretion for no longer than five one-year periods, provided that (A) additional funding, if required, is allocated by Council and incorporated herein by a duly authorized amendment to this Agreement and (B) the renewal of this Agreement will facilitate the continuity of the services described herein.

#### **ARTICLE V NON-DISCRIMINATION; EQUAL EMPLOYMENT OPPORTUNITY**

Section 1. Contractor Shall Not Discriminate. In the performance of this Agreement, Contractor agrees not to discriminate on the basis, whether in fact or perception, of a person's race, color, creed, religion, national origin, ancestry, age, sex, sexual orientation, gender identity, domestic partner status, marital status, physical or mental disability or AIDS- or HIV-status against (A) any employee of or any Council employee working with Contractor in any of Contractor's operations within Orleans Parish or (B) any person seeking accommodations, advantages, facilities, privileges, services, or membership in all business, social, or other establishments or organizations operated by Contractor. Contractor agrees to comply with and abide by all applicable federal, state and local laws relating to non-discrimination, including, without limitation, Title VI of the Civil Rights Act of 1964, Section V of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990.

Section 2. Equal Employment Opportunity. Contractor further agrees not to discriminate on the basis, whether in fact or perception, of a person's race, color, creed, religion, national origin, ancestry, age, sex, sexual orientation, gender identity, domestic partner status, marital status, physical or mental disability or AIDS- or HIV-status against any applicant for employment with Contractor. Further, Contractor agrees to take affirmative action to ensure that the applicants are considered for employment and that employees are treated during employment without unlawful regard to such person's race, color, creed, religion, national origin, ancestry, age, sex, sexual orientation, gender identity, domestic partner status, marital status, physical or mental disability or AIDS- or HIV-status. Such action shall include, without limitation, the following areas: employment, promotion, demotion, transfer or layoff; recruitment or recruitment compensation; and selection for training. Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause. Further, Contractor agrees all solicitations or advertisements for employees placed by or on behalf of Contractor shall state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex or national origin.

Section 3. Subcontracts. Contractor shall incorporate by reference in all subcontracts the provisions of this Article and shall require all subcontractors to comply with such provisions. Contractor's failure to comply with the obligations in this subsection shall constitute a material breach of this Agreement.

## **ARTICLE VI INDEMNIFICATION**

Section 1. Duty to Indemnify Council Against Loss. To the fullest extent permitted by law, Contractor shall protect, defend, indemnify and hold harmless Council, its agents, elected officials and employees (collectively, the "Indemnified Parties") from and against all claims, actions, liabilities, losses (including, without limitation, economic losses) and costs, arising out of or related to (a) any actual or alleged act or omission in the performance of the Services by that Contractor or any subcontractors of such Contractor or (b) any act outside the scope of the Services by Contractor or any of its subcontractors. By way of illustration—not limitation, Contractor's obligation to indemnify Council shall extend to the following, provided that such claims arise out of or relate to the performance of the Services by each Contractor: (i) personal injury claims, (ii) property damage or loss claims, (iii) fines or sanctions resulting from violations of any law, statute, ordinance, rule, regulation or intellectual property rights by such Contractor and (iv) liens, claims or actions made by Contractor, any of Contractor's subcontractors or any employees thereof under workers compensation acts, disability benefits acts, other employee benefit acts or any statutory bar. In no event shall a Contractor be required to indemnify and hold harmless the Indemnified Parties from the independent acts or omissions of any of its subcontractors.

Section 2. Limit on Duty to Indemnify. Notwithstanding anything to the contrary herein, Contractor shall not be required to indemnify the Indemnified Parties for any loss that results from the gross negligence or willful misconduct of any of the Indemnified Parties, or their instructions to Contractor, if any, provided that Contractor or any subcontractors did not contribute to such gross negligence or willful misconduct.

Section 3. Independent Duty to Defend. Contractor specifically acknowledges and agrees that it has an immediate and independent obligation to, at Council's option, (a) defend Council from

or (b) reimburse Council for its costs incurred in the defense of: any claim that falls within this Article VI, even if the allegations are or may be groundless, false or fraudulent. This obligation shall remain in full force and effect even if Contractor is ultimately absolved from liability.

Section 4. Expenses. All expenses, including, without limitation, reasonable attorney fees, incurred by Council in enforcing this Agreement shall be borne by Contractor.

## **ARTICLE VII INDEPENDENT CONTRACTOR STATUS**

Section 1. Independent Contractor Status. Contractor shall not be deemed an employee, servant, agent, partner or joint venturer of Council. Rather, Contractor herein expressly acknowledges and agrees that it is providing services exclusively as independent Contractor to Council, as such term is defined in La. Rev. Stat. 23:1021(6). As such, Contractor agrees that it shall not hold itself or any of its employees, subcontractors or agents to be an employee, partner or agent of Council. Further, Contractor acknowledges and agrees that, as an independent Contractor, neither Contractor nor any of its employees shall be entitled to receive any benefits that employees of Council are entitled to receive, including, without limitation, workers' compensation coverage, unemployment compensation coverage, medical insurance, life insurance, paid vacations, paid holidays, sick leave, pension, or Social Security for any services rendered to Council under this Agreement.

Section 2. No Withholding; Form 1099 Reporting. Contractor understands and agrees that (a) Council will not withhold on behalf of Contractor any sums for any federal, state or local income tax, unemployment insurance, social security, or any other withholding pursuant to any law or requirement of any governmental body, and that Council will not make available to Contractor any of the benefits afforded to employees of Council; (b) all of such withholdings and benefits, if applicable, are the sole responsibility of Contractor; and (c) Contractor will indemnify and hold Council harmless from any and all loss or liability arising with respect to any such withholdings and benefits. The parties agree that if the Internal Revenue Service questions or challenges Contractor's independent Contractor status, both Contractor and Council shall have the right to participate in any discussion or negotiation with the Internal Revenue Service. Contractor acknowledges that all compensation paid to Contractor pursuant to this Agreement will be reported annually by City to the Internal Revenue Service on Form 1099.

Section 3. No Control of Method of Performing Services. Council is interested only in the results obtained under this Agreement. With regard to Contractor's performance of the Services, nothing herein shall be construed as giving Council control over (a) the manner or method of Contractor's performance or (b) the professional judgment of Contractor with respect such performance. Council waives any rights to direct, instruct or control Contractor as to the manner in which Contractor achieves the general and specific objectives, except that Contractor agrees to perform the Services in a manner designed to minimize delay, duplication of efforts, redundancy and expenses, including, without limitation, Contractor's compensation. In sum, Contractor agrees and shall be obligated to perform the Services in the most expeditious and economical manner consistent with the interests of Council.

## **ARTICLE VIII GOVERNING LAW, JURISDICTION AND VENUE**

Section 1. Governing Law. This Agreement shall be construed and enforced in accordance

with the laws of the State of Louisiana, excepting its conflict of laws provisions.

Section 2. Exclusive Jurisdiction and Venue. For all claims arising out of or related to this Agreement, Contractor hereby consents and yields to the exclusive jurisdiction and venue of the Civil District Court for the Parish of Orleans and expressly waive any (A) pleas of jurisdiction based upon Contractor's residence and (B) right of removal to federal court based upon diversity of citizenship.

## **ARTICLE IX RETENTION, ACCESS AND OWNERSHIP OF RECORDS**

Section 1. Retention. Contractor agrees to keep all such business records related to, or arising out of, this Agreement as would be kept by a reasonably prudent practitioner of Contractor's profession for a period of six (6) years after the termination of this Agreement. All accounting records shall be maintained in accordance with generally accepted principles and practices.

Section 2. Right to Audit; Access. At any time during normal business hours, upon receipt of reasonable notice and as often as Council may deem necessary, Contractor shall make all data, records, reports and all other materials relating to this Agreement available to Council for examination and copying. In addition, Contractor shall permit Council to audit, and shall cooperate fully in any such audit of, all invoices, materials, payrolls, work papers, personnel records and other data necessary to enable Council to verify the accuracy of Contractor's invoices for payment for the performance of the Services.

Section 3. Ownership. All data collected and all products of work prepared, created or modified by Contractor in the performance of its obligations under this Agreement, including, without limitation, any and all notes, tables, graphs, reports, files, documents, records, external disks, original drawings or other such material, regardless of form and whether finished or unfinished, (collectively, "Work Product") shall become the exclusive property of Council, and no reproduction of any portions of such Work Product may be made in any form without the express written consent of Council. Council shall have all right, title and interest in such Work Product, including, without limitation, the right to secure and maintain the copyright, trademark and/or patent of Work Product in the name of Council.

## **ARTICLE X TERMINATION**

Section 1. Termination for Cause. Council shall have the right to terminate this Agreement for cause, effective immediately upon the giving of written notice to the Contractor, or any one of them, of its intent to terminate and the reasons therefor. If the termination for cause is subsequently challenged in a court of law and if the challenging party prevails, the termination for cause shall be deemed to be a termination for convenience and shall be effective thirty (30) days from the date that the original written notice of termination for cause was given to the challenging party and no further notice shall be required.

Section 2. Termination for Convenience. Council shall have the right to terminate this Agreement without cause by giving the Contractor written notice of its intent to terminate at least thirty (30) days prior to the date of termination. In the event Council elects to terminate for convenience, Council shall be obligated to pay Contractor only for those Services performed up to and through the date of termination.

Section 3. Survival of Certain Provisions. All representations and warranties and all responsibilities regarding record retention, access and ownership, cooperation with OMI investigations, indemnification and payment for services rendered shall survive the termination of this Agreement and continue in full force and effect.

#### **ARTICLE XI INSURANCE**

During the term of this Agreement, Contractor shall, at all times, maintain (a) adequate worker's compensation and unemployment insurance coverage for its employees in accordance with state law and (b) comprehensive general liability insurance in amounts not less than \$1,000,000 per occurrence. During the terms of this agreement, and for all instances related thereto, Contractor shall, at all times, maintain malpractice and errors and omissions insurance coverage for all acts and services performed, in amounts not less than \$1,000,000 per occurrence.

#### **ARTICLE XII NOTICE**

Section 1. Any notice, demand, communication or request required or permitted hereunder shall be in writing and delivered in person or by certified mail, return receipt requested as follows:

Ronald J. Pursell, Chief of Staff  
Council of New Orleans  
City of New Orleans  
1300 Perdido St. 1E06  
New Orleans, Louisiana 70112

and

Penya M. Moses-Fields  
City Attorney  
City of New Orleans  
1300 Perdido St. 5E03  
New Orleans, LA 70112.

If to Contractor: Kerry J. Miller  
Frilot LLC  
1100 Poydras St., Suite 3600  
New Orleans LA 70163-3600

Section 2. Notices shall be effective when received by each of the above-referenced individuals at the addresses specified above. Each party shall be responsible for notifying the other in writing that references this Agreement of any changes in the respective addresses set forth above.

Section 3. Nothing contained in this Article shall be construed to restrict the transmission of routine communications between representatives of Council and Contractor.



### **ARTICLE XIII GENERAL PROVISIONS**

Section 1. No Assignment Without Consent. This Agreement is personal to each of the parties hereto, and none of the parties may assign or delegate any rights or obligations hereunder without first obtaining the written consent of the other parties.

Section 2. Conflict of Interest. Contractor agrees to decline any offer of work, whether as an independent Contractor or employee, if such work would (a) affect Contractor's independent professional judgment with respect to their performance of the Services or (b) in any way interfere with Contractor's ability to discharge any of its obligations under this Agreement. The initial determination of whether any offer of work would present such a conflict of interest shall rest with Contractor. However, Contractor shall be obligated to notify Council and provide full disclosure as to any possible adverse effects of such work as it relates to Contractor's independent professional judgment or the discharge of any of its obligations under this Agreement. Final decision as to whether any such work proposes a prohibited conflict of interest shall rest with Council.

Section 3. Compliance with Laws; Duty to Notify of Wrongdoing; Cooperation with OMI and/or OIG. In performing the Services, Contractor shall, at their own expense, comply with all applicable federal, state and local laws, regulations and codes. Contractor shall be obligated to immediately notify Council Attorney of any notice or allegation of wrongdoing or of any material third-party complaint relating to this Agreement. Upon request of the Office of Municipal Investigation (OMI) and/or the Office of Inspector General ("OIG"), Contractors shall fully cooperate in any OMI investigation by furnishing any documents, records or other testimonial evidence pertinent to such investigation. The Contractor understands and will abide by all provisions of the Code of the City of New Orleans, Chapter 2, Art. XIII, Sect. 2-1120, as adopted by City Ordinance No. 22,888 M.C.S., (relative to the operations and authority of the City Inspector General), incorporated herein by reference.

Section 4. Nonwaiver. The failure of any party to insist upon strict compliance with any provision of this Agreement, to enforce any right or to seek any remedy upon discovery of any default or breach of the other party at such time as the initial discovery of the existence of such noncompliance, right, default or breach shall not affect, nor constitute a waiver of, any party's right to insist upon such compliance, exercise such right or seek such remedy with respect to that default or breach or any prior, contemporaneous or subsequent default or breach.

Section 5. Severability. The parties hereto intend all provisions of this Agreement to be enforced to the fullest extent permitted by law. Accordingly, should a court of competent jurisdiction find any provision to be unenforceable as written, the parties intend and desire that the court should reform the provision so that it is enforceable to the maximum extent permitted by law. If, however, the court should find such provision to be illegal and not subject to reformation, such provision shall be fully severable. In such event, this Agreement shall be construed and enforced as if such illegal, invalid or unenforceable provision was never a part hereof, and the remaining provisions of this Agreement shall remain in full force and effect.

Section 6. Exhibits. The following Exhibits shall be and hereby are incorporated into this Agreement as if fully rewritten herein:

Attachment A Scope of Services;

Attachment B Rate Schedule; and  
Exhibit C IRS Forms W-9.

Section 7. Rules of Construction. The headings and captions of this Agreement are provided for convenience only and are not intended to have effect in the construction or interpretation of this Agreement. Whenever herein the singular number is used, the same shall include the plural, where appropriate, and neutral words and words of any gender shall include the neutral and other gender, where appropriate. Neither this Agreement nor any uncertainty or ambiguity herein shall be construed or resolved in favor of or against Council or Contractor on the basis of which party drafted the uncertain or ambiguous language. On the contrary, this Agreement has been reviewed by all parties and shall be construed and interpreted according to the ordinary meaning of the words used so as to fairly accomplish the purposes and intentions of all parties hereto.

Section 8. Amendment. No amendment of or modification to this Agreement shall be valid unless and until executed in writing by the duly authorized representatives of all parties to this Agreement.

Section 9. No Third-Party Beneficiaries. This Agreement is entered into for the exclusive benefit of the parties, and the parties expressly disclaim any intent to benefit anyone not a party hereto.

Section 10. Time is of the Essence. Council and Contractor each acknowledge and agree that time is of the essence in the performance of this Agreement.

Section 11. Non-Exclusive. This Agreement shall be non-exclusive. Accordingly, Contractor shall be free to provide services to other clients, and Council shall be free to engage the services of other Contractors for the provision of some or all of the Services set forth in this Agreement.

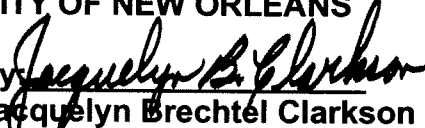
Section 12. Prohibition Against Financial Interest in Agreement. No elected official or employee of Council shall have a financial interest, direct or indirect, in this Agreement. For purposes of this Section, a financial interest held by the spouse, child or parent of any elected official or employee of Council shall be deemed to be a financial interest of such elected official or employee of Council. Any willful violation of this provision, with the expressed or implied knowledge of Contractor, shall render this Agreement voidable by Council and shall entitle Council to recover, in addition to any other rights and remedies available to Council, all monies paid by Council to Contractor pursuant to this Agreement without regard to Contractor's satisfactory performance of such Services.

Section 13. Remedies Cumulative. No remedy set forth in this Agreement or otherwise conferred upon or reserved to any party shall be considered exclusive of any other remedy available to a party. Rather, each remedy shall be deemed distinct, separate and cumulative and each may be exercised from time to time as often as the occasion may arise or as may be deemed expedient.

Section 14. Complete Agreement. Contractor specifically acknowledges that in entering into and accepting this Agreement, Contractor relies solely upon the representations and agreements contained in this Agreement (including attachments hereto) and no others. This Agreement supersedes and replaces any and all prior agreements, negotiations and discussions between the parties hereto with regard to the terms, obligations and conditions herein.

**IN WITNESS WHEREOF**, the parties hereto, through their duly authorized representatives, have executed this Agreement to be effective as of the date first written above.

**CITY OF NEW ORLEANS**

By:   
Jacquelyn Brechtel Clarkson  
President, City Council

Date: \_\_\_\_\_

By:   
Kerry J. Miller

Frilot LLC  
1100 Poydras St., Suite 3600  
New Orleans LA 70163-3600

72-1284229

**Taxpayer Identification Number**

Date: 9-18-08

**APPROVED AS TO FORM AND LEGALITY:**

  
**Law Department**

*F-PED WILD*

**LA-R.S. 12:1317C CERTIFICATE FOR**  
FRILLOT, L.L.C.  
 ("Company")

**Resolved**, that this Company enter into, sign, execute and deliver a professional service agreement ("Agreement") with the City of New Orleans for the purpose of administering 2009 tax appeals.

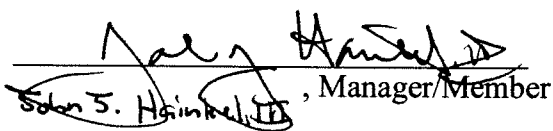
**Resolved Further**, that Kerry J. Miller agent/officer of this Company be and he/she is hereby authorized and directed for and on behalf of this Company, and in its name, to execute and deliver the Agreement, said Agreement to contain all such terms and conditions as the said agent/officer shall in his/her sole and unrestrained discretion deem to be responsive to the intent of these resolutions or any one of them and that said agent/officer's execution and delivery of said Agreement shall conclusively evidence the consent of this Company and the authority of said agent/officer.

**Resolved Further**, that all prior acts by any person whomsoever acting for this Company and in its name relating in any way to the said Agreement or any of its terms and conditions are hereby ratified and confirmed as the duly authorized acts of this Company.

**Resolved Further**, that these resolutions, or any one of them, shall not be modified, amended or revoked without prior written notice to the City of New Orleans, Attention: City Attorney, 1300 Perdido Street, Room 5E03, New Orleans, Louisiana 70112.

**CERTIFICATE**

I am the Manager or member of the Company and pursuant to the Articles of Organization and Operating Agreement for the Company am the duly constituted custodian of its records. Pursuant to the authority of LA-R.S. 12:1317 C, I hereby certify to the City of New Orleans and all other parties at interest that the above and foregoing extract of the minutes of a meeting of the members of the Company is a true and correct copy of the resolutions duly adopted by the Members on Sept 18, 2008, and that the same have not been revoked, amended or otherwise changed by any duly constituted act of the Board as of this 18 day of Sept, 2008.

  
 \_\_\_\_\_, Manager/Member  
 Nolan S. Hainke, III

**ATTACHMENT "A"****SCOPE OF SERVICES**

Contractor agrees to provide the following advice:

1. Meet with the Council Budget Committee on 2009 appeals process, including update on 2008 Louisiana Tax Commission appeals, and ways to improve the 2009 Board of Review process.
2. Create informational materials and press releases to advise the citizens of their property tax rights related to the assessor open rolls process and appeals to the Board of Review and the Louisiana Tax Commission.
3. Staff a table outside the assessors' offices during the period between when the rolls were opened for review and the deadline for filing Board of Review appeals (August – through August 20, 2008).
4. Answer taxpayer questions via phone, over e-mail, through correspondence, and in person from August 1, 2008, through the end of the project (approximately 800 taxpayer inquiries addressed through August 31, 2008).
5. Review all appeals submitted to the Board of Review. Approximately 425 appeals have been received.
6. Secure hearing examiners, real estate consultants, and/or appraisers as necessary, and other professional staff as may be required in order to conduct the appeal hearings in an efficient manner so as not to place an undue burden on appellants.
7. Conduct appeal hearings during the time frame set by state law.
8. Arrange venue for all appeal hearings, in a location that is accessible by public transportation and is accessible to handicapped persons.
9. Perform data entry, schedule appeal hearings; notify appellants in writing of date, time, and location of hearings; and provide schedule in electronic format for posting on Council's website.
10. Provide written summaries of appeal hearings and provide written recommendations to the Board on each appeal.
11. Appear as necessary before the Board to present findings.
12. Prepare resolutions for the Board to consider in disposition of appeals (format to be provided by the Council).
13. Notify appellants in writing of the Board's action, and provide notice of subsequent rights of appeal if necessary.
14. Provide telephone contact ("help desk") for appellants throughout appeal process, including help related to understanding 2009 tax bills and appeals to the Louisiana Tax

Commission.

15. Draft communication and education plan to inform the public of the hearing process.
16. Notify the Board of Assessors of the hearing schedule and location.
17. Provide data requested by Tax Commission with respect to appeals before the body. Provide information on behalf of the Board of Review to Tax Commission regarding Tax Commission appeals. Provide files to assessors and property owners with respect to Tax Commission appeals.

**ATTACHMENT "B"**  
**COMPENSATION SCHEDULE**

Contractor's Rate Schedule is set forth below:

Frilot L.L.C. Hourly Billing Rates:

Administrative	\$50.00
Paralegal	\$70.00
IT Consultants	\$11.50 per appeal
Attorneys/Partner/Real Estate Consultants/Appraisers	\$80.00 - \$185.00 per hour

Copies, Supplies, and Miscellaneous Costs at normal Frilot rates.

**MOTION**

**M-08-359**

**CITY HALL: July 10, 2008**

**BY: COUNCILMEMBERS  MORRELL, FIELKOW, HEAD AND CLARKSON**

**WHEREAS**, pursuant to a request for proposals (RFP) for administration of the hearing process for property tax appeals to the Orleans Parish Board of Review, the firm of Frilot LLC, working in partnership with The Garden City Group, Inc., was selected and a contract was executed for a one-year term beginning August 30, 2007; and

**WHEREAS**, Frilot LLC and The Garden City Group, Inc., satisfactorily performed services as specified in the contract, conducting approximately 6,000 appeal hearings; and

**WHEREAS**, it is anticipated that the number of appeals in 2008 for 2009 assessments will again exceed the capacity of the Board of Review and its staff to complete in a timely manner as required by law;

**WHEREAS**, the contract executed with Frilot LLC and The Garden City Group, Inc., provided for a maximum of five (5) one-year extensions; now therefore

**BE IT MOVED** that the President of the Council is authorized to sign a one-year extension to the current agreement with Frilot LLC, and The Garden City Group, Inc., working in partnership to administer the property tax appeal hearing process for 2008; and



BE IT FURTHER MOVED BY THE COUNCIL OF THE CITY OF NEW ORLEANS, that the Clerk of Council forward certified copies of this motion to the Louisiana Tax Commission, the Orleans Parish Board of Assessors, the Chief Administrative Officer, and the Director of Finance.

THE FOREGOING MOTION WAS READ IN FULL, THE ROLL WAS CALLED ON THE ADOPTION THEREOF AND RESULTED AS FOLLOWS:

YEAS: Carter, Clarkson, Fielkow, Head, Hedge-Morrell, Midura, Willard-Lewis - 7

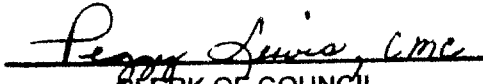
NAYS: 0

ABSENT: 0

AND THE MOTION WAS ADOPTED

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THE FOREGOING IS CERTIFIED  
TO BE A TRUE AND CORRECT COPY

  
CLERK OF COUNCIL