

ATTORNEYS FEE AND EXPENSES AGREEMENT FOR  
JACKSON COUNTY TAX COLLECTION WORK

This Attorneys Fee and Expenses Agreement for Jackson County Tax Collection Work is entered into this \_\_\_\_ day of March, 2024 by and between Ridenour & Goss, P.A., hereinafter “Attorneys,” and The County of Jackson, a North Carolina body politic, hereinafter “County.”

WITNESSETH:

WHEREAS, County is in need of tax collection and foreclosure work; and

WHEREAS, Attorneys have agreed to provide said services under the terms and rates set forth below;

NOW THEREFORE, in consideration of the mutual covenants and agreements contained herein, the sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Attorneys shall provide tax collection and foreclosure work for County at the following hourly rates:

- Attorney rate – \$240/hour
- Abstract and Title work performed by Paralegals – \$90/hour
- Office staff and clerical – no charge
- Mileage to and from Jackson County – no charge

2. Attorneys agree to invoice County monthly. Attorneys shall prepare a separate, itemized and detailed invoice for each Taxpayer account for which tax collection services are requested. County agrees to pay Attorneys monthly for actual services performed and expenses incurred or advanced. Such expenses may include the following:

- Filing fees;
- Publication costs;
- Certified mailing expenses;
- Genealogy searches;
- Deposition and Court Reporter fees;
- Expert witness fees;
- Surveying costs; and,
- Copying costs incurred at the Jackson County Register of Deeds.

3. Attorneys or County may terminate this agreement, at any time, without cause. Attorneys further acknowledge that they are employees at will of the County, that this Agreement does not guarantee any quantity of work, and that this Agreement is not exclusive.

4. In each tax foreclosure complaint which is filed, Attorneys will seek collection of court costs and attorney’s fees pursuant to G.S. § 105-374(i). Attorneys agree to make a good faith effort to recoup the full amount of the attorney’s fees and costs expended, but County understands that the amount of any attorney’s fees award is in the discretion of the Court.

5. County understands that Attorneys cannot provide a set dollar amount as an estimate of attorney’s fees to be incurred under this contract. The number and type of cases the County turns over to Attorneys for collection will determine the amount of fees to be incurred. Notwithstanding, Attorneys provide the following estimate of costs and attorney’s fees to be billed in each type of tax foreclosure proceeding:

TYPE	DESCRIPTION	EST. TOTAL COSTS
Simple	Owner who works out payment plan or pays taxes immediately upon service of tax foreclosure complaint	\$2,000 – 3,000
Intermediate	Includes most cases that proceed to tax foreclosure sale	\$3,000 – 5,000
Complex	Long, lost heir properties or tracts owned by landowner with multiple property holdings; complex title searches and cases requiring use of a genealogist	5,000+

6. Attorneys agree to obtain pre-approval from the Tax Administrator and County Manager prior to ordering a survey, deposition, or professional genealogy search in connection with any tax foreclosure proceeding.

Approved the date written above:

\_\_\_\_\_  
 Ms. Darlene Fox, Interim Manager  
 County of Jackson

\_\_\_\_\_, Chairman  
 Jackson County Board of Commissioners

\_\_\_\_\_  
 Eric Ridenour, President  
 Ridenour & Goss, P.A.

**PREAUDIT CERTIFICATE OF FINANCE OFFICER:**

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

This the \_\_\_\_\_ day of March, 2024.

\_\_\_\_\_  
 Darlene Fox  
 Jackson County Finance Director