

**Lansing**  
313 S. Washington Square  
Lansing MI 48933

**Detroit**  
333 W. Fort Street – Suite 1400  
Detroit MI 48226

Walter S. Foster  
1878-1961  
Richard B. Foster  
1908-1996  
Theodore W. Swift  
1928-2000  
John L. Collins  
1926-2001  
Webb A. Smith  
1938-2025

Charles A. Janssen  
Charles E. Barbieri  
Brent A. Titus  
Brian G. Goodenough  
Matt G. Hrebec  
Deanna Swisher  
Thomas R. Meagher  
Douglas A. Mielock

Scott A. Chernich  
Paul J. Millenbach  
Dirk H. Beckwith  
Brian J. Renaud  
Lynwood P. VandenBosch  
Lawrence Korolewicz  
James B. Doezema  
Anne M. Seurnyck  
Michael D. Homier  
Scott H. Hogan  
Benjamin J. Price  
Michael R. Blum  
Jonathan J. David  
Andrew C. Vredenburg  
Julie I. Fershtman  
Todd W. Hoppe  
Jennifer B. Van Regenmorter  
Thomas R. TerMaat  
Frederick D. Dilley

**Southfield**  
28411 Northwestern Highway – Suite 500  
Southfield MI 48034

**Holland**  
151 Central Avenue – Suite 260  
Holland MI 49423

David R. Russell  
Joel C. Farrar  
Laura J. Genovitch  
Karl W. Butterer, Jr.  
Mindi M. Johnson  
Ray H. Littleton, II  
Anna K. Gibson  
Nicholas M. Oertel  
Alicia W. Birach  
Adam A. Fadly  
Ryan E. Lamb  
Clifford L. Hammond  
Matthew S. Fedor  
Stefania Gismondi  
Leslie A. Abdo  
Julie L. Hamlet  
Michael C. Zahrt  
Mark T. Koerner  
Warren H. Krueger, III

Taylor A. Gast  
Thomas K. Dillon  
Robert A. Hamor  
Jacquelyn A. Dupler  
Dora A. Brantley  
James F. Anderton, V  
Sara L. Cunningham  
Michael A. Cassar  
Alexander S. Rusek  
Amanda J. Dernovshek  
Brandon M. H. Schumacher  
Bryan Cermak  
Kevin J. Roragen  
Allison M. Collins  
Alaina M. Nelson  
Gabrielle C. Lawrence  
Steven J. Tjapkes  
Erica E.L. Huddas  
Jennifer L. Montasir

Courtney G. Agrusa  
Benjamin M. Williams  
Rachael Kuilema Klein  
Michael R. Kluck  
Kelly Reed Lucas  
Paula K. Manis  
Michael G. Oliva  
Jeffrey S. Theuer  
Jeffrey G. Schultz  
Amanda S. Marinkovski  
Thomas W. Huyck  
Xavier E. Prather  
Joseph J. Giacalone  
Marcy A. Hahn  
Lisa M. Serra  
Anthony M. Dalimonte  
Nicholas J. Stock, II  
Keith T. Brown  
Mallory E. Reader

**Grand Rapids**  
1700 E. Beltline NE – Suite 200  
Grand Rapids MI 49525

Dina D. Kashat  
Lindsey M. Mead  
Destiny R. Hughes  
Samantha D. Shepard  
McKenna S. Rivers  
Melanie A. Assad  
Matthew C. Murray  
Mackenzie M. Almassian  
Patrick E. Quinn  
Charles R. Sarchet  
Rachel A. Conner  
Olivia K. Reid  
Allison N. Shudark  
Badri Yono, Jr.  
Lisa V. Gallagher  
Allison M. Morris  
Laura A. Kane

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**Reply To:** Grand Rapids

**Email:** TDillon@fosterswift.com

August 28, 2026

*Via Email:* [jrizk@viennatwpgc.com](mailto:jrizk@viennatwpgc.com)

Vienna Charter Township  
Attn: Joseph A. Rizk, Supervisor  
3400 West Vienna Road  
Clio, MI 48420

Re: Engagement Agreement – Legal Representation in the Michigan Tax Tribunal

Dear Joe:

We are pleased that Vienna Charter Township (the “Township”) has approved retaining Foster, Swift, Collins & Smith, PC (the “Firm”) to represent the Township in legal matters concerning the Michigan Tax Tribunal.

This signed engagement letter acknowledges that the Township understands our representation and confirms the scope of the work as outlined below. It is customary in the legal profession to initiate a relationship between an attorney and client through an engagement letter. This engagement letter will serve as an agreement about the nature and scope of our relationship.

This will confirm that the Township has retained us as special tax counsel regarding various property tax appeals that are either currently pending, or may become pending, in the Michigan Tax Tribunal. Our representation may include, without limitation, representation at the Michigan Tax Tribunal, Michigan State Tax Commission or other Michigan appellate courts, if necessary. Our services may also include other legal representation or tax consulting regarding property taxes.

All costs and fees will be billed and paid monthly. The bill for services will detail our work for the Township by task and by individual and will be based on hourly rates for the time incurred. I, Tom Dillon will be responsible for managing this engagement. My standard hourly rate for tax litigation matters is \$365 but, for

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these matters, will be capped at **\$300**. Hourly rates of associates, paralegals and assessing consultants with litigation experience are set depending upon experience and expertise but will not exceed \$250. The hourly rates are subject to adjustment from time to time. We will be cost conscious consistent with good practice and will work diligently within monitoring protocols that both of us set regarding costs.

Tax Tribunal litigation often requires specialized knowledge and, on occasion, the retention of third-party valuation experts, which may include real property appraisers. If such an engagement becomes necessary, I will work with the Township to recommend a competent and suitable valuation expert, and the Township will make the final determination as to when and if such costs are incurred. In any event, both of us will mutually agree on the retention of a valuation expert prior to any such engagement. The Township agrees to pay all fees charged by any valuation experts so engaged.

The Firm generally renders statements monthly. **Our invoices will be sent by e-mail, unless you direct us to send them in some other fashion.** Payment is due and payable upon presentation, but in no event later than 30 days from the date of the invoice. If payment is not received within thirty days from the date of the invoice, a late charge may be added to any portion not paid within thirty (30) days. The late charge will be computed at the rate of .58% per month (7% annual) starting thirty (30) days after the date of the invoice. We also reserve the right to suspend work and withdraw as your legal counsel if invoices are not timely paid.

Based on the information you have provided, the Firm believes that its representation of the Township complies with the Michigan Rules of Professional Conduct. However, because changes in structure, ownership, employment, etc. may give rise to conflicts of interest, the Township must promptly advise us of such changes during this engagement. If we determine that a conflict of interest arises during this engagement, the Firm may take appropriate steps to remedy the conflict, including withdrawal.

Our responsibility in representing the Township is, of course, to do so in a manner that is consistent with the customary professional practices and requirements for handling matters of this sort. In turn, we will need the Township's full and timely cooperation. This will likely include providing us with various materials relating to the matters for which the Township is retaining us.

The Firm will pursue this matter on the Township's behalf conscientiously and without delay, but with regard for the Firm's workload and the nature of the legal system. The Firm will keep the Township reasonably informed about the status of this matter and welcomes requests for information.

We intend to establish a mutually rewarding and enduring relationship with the Township as its special tax counsel. Nevertheless, the Township is free to terminate our services at any time by written notice to us to that effect. We may also terminate our services to the Township, by written notice to the Township to that effect, if the Township unreasonably fails to cooperate with us, if the Township fails to pay our monthly statements in a timely manner, or if we determine that our continued representation of the Township would violate the rules of professional responsibility applicable to lawyers or would otherwise be impractical.

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When this matter is concluded, the Firm will return any original materials in the Firm's files that belong to the Township. The Firm will dispose of its files (including the Firm's work product) related to this matter as it sees fit.

Although this letter is intended to deal with the specific matter referenced above, it will also govern any other legal services that we may render to the Township in the future, unless we mutually agree in writing to a different arrangement with respect to these future matters.

We look forward to working with the Township on this matter. Please confirm the Township's agreement to our fee arrangement, our representation of the Township, and the other matters outlined in this letter by signing a copy of this letter and returning it to me.

Please call me if you have any questions. Thank you.

Sincerely,

FOSTER SWIFT COLLINS & SMITH PC

  
Thomas K. Dillon

**AGREED:**

VIENNA CHARTER TOWNSHIP

By: \_\_\_\_\_  
(signature)

Its: \_\_\_\_\_

Dated: \_\_\_\_\_

**Email Address for Invoices:** \_\_\_\_\_

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### **Additional Terms of Engagement**

**Who we represent:** Foster, Swift, Collins & Smith, PC (the “Firm” or “we”) only represents the person(s) or entity identified in the attached engagement letter. We do not, for example, represent the individual directors, shareholders, or officers if our engagement letter identifies an entity as our client. The advice and communications we render on behalf of our client should not be disseminated to or relied on by any other parties without our prior written consent.

**What we require of you:** You agree to fully, accurately and truthfully provide to us all facts and documents that may be relevant to your matter(s), to inform us of developments relating to such matters, to cooperate fully with us, and to do so in a timely manner. We will rely on the accuracy of the information you provide, and your complete and timely response, when we perform our services. You also agree to promptly inform us of any change in ownership, entity structure or employment status, so that we may again assess any possible conflict of interest.

**No Guaranteed Result:** If we express our opinions or beliefs concerning your matter or various courses of action and the results that we anticipate, any such statement made by any attorney or employee of the Firm is only an expression of opinion, based on information available to us at the time, and must not be construed by you as a promise or guarantee of any particular result. You agree that we have made no promises or guarantees regarding the outcome of your matter.

**What you can expect of us:** We will work on your behalf conscientiously and without delay, but with regard for our workload and the nature of the legal system. We will keep you reasonably informed about the status of your matter and welcome your inquiries. We will represent you in a manner that is consistent with customary professional practices and requirements for handling your matter. We will be guided by our professional responsibilities. Based on the information that you have provided we believe that our representation of you complies with the Michigan Rules of Professional Conduct. However, developments in your matter or other changes may give rise to conflicts of interest. If we determine that a conflict of interest exists, we will take appropriate steps to remedy the conflict which may include withdraw from pending litigation.

**Hourly Rates:** Effective January 2026, our hourly rates fall within these ranges: Attorneys \$245.00 - \$650.00; Paralegals \$130 - \$310. Our rates are adjusted annually.

**Retainer:** Any retainer we have required, prior to beginning our work or requested and agreed to at any time during our relationship, will be deposited in our Trust Account. Absent any provision to the contrary in the attached engagement letter: we will draw from your retainer to pay fees and costs as they are incurred, and our monthly invoice will reflect payments made in that manner; and if the balance remaining in our Trust Account is insufficient to cover any invoice, you have agreed to pay the balance due on the invoice, pay the amount needed to replenish the retainer, and to pay our monthly invoices while we hold

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the retainer for payment of what we expect to be our last invoice for your matter. At the conclusion of our engagement, after payment of all fees and costs that are due to the Firm, we will return to you any remaining retainer.

**Payments, Charges and Liens:** If not otherwise stated in the attached engagement letter, payment is due within thirty (30) days of the date of our invoice. If an invoice is not timely paid, a late charge may be added to any portion not paid within thirty (30) days. The late charge will be computed at the rate of .58% per month (7% annual) starting thirty (30) days after the date of the invoice. All payments by way of recovery, award, judgment, or settlement to you from third parties shall be made jointly payable to you and the Firm. If you obtain a money judgment, award or settlement, you agree that we will have a lien on the proceeds to recover fees and costs due the Firm.

**Agreement to Arbitrate:** Any controversy or claim arising out of or relating to this engagement or breach thereof, to include but not be limited to malpractice claims regarding the legal services provided by the Firm or any of its attorneys, shall be determined by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules and the laws of the State of Michigan. Claims shall be heard by a single arbitrator in Lansing, Michigan, and judgment on the arbitrator's award may be entered in any court having jurisdiction thereof.

**Vendors:** We engage third party vendors, to include but not be limited to providers of software, applications, cloud storage, and AI services, who will have access to and may store information that you have provided to us, documents that we have prepared for you, and communications with you or made by us on your behalf. You agree to such access, but state that you do not intend to waive any attorney-client privilege.

**Our Use of AI.** We may make use of AI tools, which the Firm has vetted for purposes to include assessing how the vendor handles any information that we provide when using the tool and whether the tool produces accurate, verifiable results. We invite your inquiries regarding the tools that we use and our vetting process. If you object in writing to our use of AI tools, we will not use AI tools when providing services specific to your matter.

**Your Use of AI.** Many AI tools do not produce accurate, reliable information or results. Some results may appear impressive but are not accurate and, as a result, are highly misleading. This problem, commonly referred to as "hallucinations," has been particularly problematic in the legal industry. Additionally, if something that you provided to us or something that we prepared and shared with you is, *without our prior advice and consent*, uploaded by you into an AI tool or shared by you with a vendor of AI services, you may be disclosing information that we would advise you to keep confidential. Accordingly, you agree that you will not upload or otherwise submit for AI review or share with any vendor of AI services any information, communication or document pertinent to your matter or any writing that we prepared.

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**Electronic Communications:** We will use email and other forms of electronic communication, which may include text messages, unless you notify us in writing not to use a specified means of communication. Unless you request and we agree, in writing, to encrypt our communications, documents sent to you by electronic means may not be encrypted. We will use reasonable, generally acceptable protocols when communicating with you and will expend reasonable efforts to exclude virus or other defects that might affect our IT system and our communications. We do not accept liability for any loss or damage resulting from the use of commercial software, the internet, or the receipt or use of electronic communications containing a virus or other defect.

**Consultations:** We represent many clients in a wide variety of matters, and during our representation of you we may consult with the Firm's General Counsel regarding ethical issues. Additionally, we may consult with persons outside the Firm who have expertise pertinent to your matter. While we strive to conduct those consultations in a manner that will be protected by the attorney-client privilege, some courts in some circumstances have ruled that such consultations may not be privileged. If we determine that it is appropriate to conduct such a consultation: you agree that we may do so, and in the process share information regarding our representation of you; but state that you do not intend to waive any attorney-client privilege.

**Who we represent:** We will represent only the person(s) or entity expressly named in the attached engagement letter. We do not, for example, represent the individuals that are directors, shareholders, or officers if our engagement letter identifies an entity as our client. In addition, the advice and communications we render on behalf of our client (the named person(s) or entity) should not be disseminated to or relied on by any other parties without our prior written consent.

**Relationship Term/Other Representation:** We hope that this letter begins a mutually rewarding relationship. However, you are free to terminate our services at any time by written notice to us to that effect. We may also terminate our services to you, by written notice to you to that effect, if you unreasonably fail to cooperate with us, if you fail to pay our invoices in a timely manner, or if we determine that our continued representation of you would violate the rules that govern our profession or would otherwise be inappropriate.

When we complete the scope of our work, our attorney-client relationship will end, regardless of the date you are billed or pay for our services. Any provision of non-professional services (ie. file storage), and any newsletter, email, or other publication that we may send to you addressing legal topics, do not revive an attorney-client relationship. We will return to you any original materials in our files that belong to you and will dispose of our file related to your matter in accord with our policy regarding file destruction.

We are of the opinion that we have no obligation to represent you in related matters and no duty to accept future engagements. Unless we have agreed to do so in writing, we have not undertaken any responsibility to represent you or render advice in any matter not addressed in the attached engagement letter. If we

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agree to represent you in future matters, the terms stated above and in the attached letter will govern any services that we provide absent written agreement to different terms.

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