

Around the Bar

THE MAGAZINE OF THE
BATON ROUGE BAR ASSOCIATION

No. 292, December 2014

Inside:
Year-end tax planning for 2014
Overhaul of Louisiana
state and local tax appeals

Interview:
U.S. Attorney Walt Green
Review:
Paul Baier's Speeches

Holiday Star Project





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On the cover:

Through the BRBF Holiday Star Project, more than 900 children from 12 agencies will receive gifts this year. Featured on the cover of the December 2014 issue of *Around the Bar* magazine are members of the BRBF Holiday Star Committee photographed on the steps of St. James Episcopal Day School. Photographed (front row, L to R) are Chris Billings, Brandi B. Cole (2014 chair), Kristi Richard (vice chair); (back row, L to R) Melissa M. Grand, Heidi H. Thompson, Gail S. Stephenson, Lucie R. Kantrow, Mackenzie Smith Ledet and Jenna H. Linn. Susan Kelley, staff liaison to the committee, is not pictured.

Cover photography by Pamela Labbe.



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- 20 West's Jury Verdicts
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As a follow-up to the article about standup desks from the October 2014 issue of *Around the Bar*, Gracella Simmons submitted a photo of her new standup chair that she ordered soon after publication of her article.

Simmons wrote:
"The standup desk offers wonderful opportunities for health benefits. However, during those long days of standing at the desk, it can be helpful to have a standup chair. When you get extremely tired, it is nice to be able to kind of lean back on the standup chair!"



contributors



No photo available

Brandea P. Averett, a litigation attorney with the Louisiana Department of Revenue, is a contributing writer.



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William C. "Bill" Potter, CPA, J.D., a senior tax director with Postlethwaite & Netterville, APAC, is a contributing writer.



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Buddy Stockwell, executive director of the Louisiana Lawyers Assistance Program, Inc., is a contributing writer.

Ed Walters Jr., a partner with Walters Papillion Thomas Cullens, LLC, is the editor of *Around the Bar*.



Admission to Federal Courts Ceremony scheduled for Thursday, Dec. 4 at 4 p.m.

The BRBA and the Baton Rouge Chapter of the Federal Bar Association will host the Thursday, Dec. 4, 2014, Admission to the Federal Courts Ceremony. All attendees have the opportunity to be admitted to the U.S. Middle, Eastern and Western District Courts and the U.S. Fifth Circuit Court of Appeals, plus be introduced to the Court and meet the judges of the Middle District of Louisiana. Chief U.S. District Court Judge Brian A. Jackson will preside over the Swearing In Ceremony, which begins at 4 p.m. in Courtroom 1 at the MDLA, Russell B. Long Federal Courthouse. There is no charge to attend the ceremony; however, participants are responsible for the requisite fees for each court to which they seek admittance. **For information, contact Ann K. Gregorie at ann@brba.org or 225-214-5563.**

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The Baton Rouge Bar Association will be the beacon for the full spectrum of the legal profession by fostering professional courtesy; increasing the diversity of the bar and the participation of under-represented groups; maintaining a sound financial base; enhancing and developing member services and community outreach; and promoting and improving the image of the profession.

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letter from the president

BY DARREL J. PAPILLION

When I was in second grade, I began to worry about a question I couldn't answer. In retrospect, it was a pretty dumb question, but as a second grader, I really did not know how to answer it. It kept me up at night. I was afraid to ask my parents. I asked a couple of my friends, but not only did they not know the answer, they couldn't understand why I was so worried about either the question or its answer. Finally, I summoned the courage sometime in the fall of 1975 to ask Mrs. Susan Fontenot, my second grade teacher, the answer to my troubling question.

"Mrs. Fontenot," I said, "I've been worried about something, and I was wondering if you could help me." Mrs. Fontenot smiled and said, "What is it, Darrel?" I said, "Well, Mrs. Fontenot, it's 1975." She said, "Yes, Darrel, I know, but what's your question." I shrugged my shoulders and said, "Mrs. Fontenot, I am afraid that in 24 years the world is going to end." Mrs. Fontenot asked why I thought the world would end in 24 years, and I said, "Well, in 24 years, it's going to be 1999, and I don't know what comes after 1999. You told us Christopher Columbus sailed the Ocean Blue in 1492. We've learned about lots of things that happened on other dates, but every year we've learned about starts with a 17 or a 14 or an 18, and we're living in the 19s, but they're gonna run out in 24 years! When 1999 ends, is time just going to stop?" Mrs. Fontenot smiled and said, "Don't worry, Darrel, when 1999 ends, the world will not end, it will be Jan. 1, 2000."

Oh, what a relief! The world was not going to end. (No one had even thought of Y2K yet!) I would get to live to be older than 32! I could make plans for the future. Mrs. Fontenot's calm reassurance was life changing for me, and I began to look forward to the future again — especially since I was no longer on a countdown to Dec. 31, 1999, a date that for several weeks before my talk with Mrs. Fontenot I assumed was going to be the world's last day!

We can't stop time. Time marches forward, and the future eventually becomes the present. And, so it is with this year and our local bar association. My dream sequence is coming to an end. Over the past year, I have enjoyed writing this monthly letter. I initially approached

Don't fear the future

the task with a great deal of trepidation and fear. My first letter was the hardest to write, but it framed my year. We are *Baton Rouge Lawyers*, and I wanted to highlight what that means to me and to all of you.

Over the past year, I told you a number of stories or vignettes from my past. I tried to tie these stories to an upcoming Baton Rouge Bar Association event or project.

Now, it's time to say goodbye and to encourage you all to look to the future and new leadership, ideas and growth for the Baton Rouge Bar. Knowing what a deep bench of leadership and talent our Association possesses, I feel a lot like I did when Mrs. Fontenot assured me life would go on after 1999. I do not fear the future. Our Association will be in great hands next year. Who better to lead the *Baton Rouge Lawyers* than our friend Bubby Burns, a consummate professional who has so ably served the bar in every capacity possible over his 10 years as a board member and roughly 20 years as a member? He will do a great job.

We have had another incredibly good year as a bar association. Our membership, financial reserves, programs and projects are all strong — and getting stronger. We had another successful Bench Bar Conference, outstanding CLE programs, and we provided hundreds of volunteer hours in support of youth education, community service, and other projects — all aimed at making our community and profession better and stronger. You did this, and you should all be proud of yourselves.

December is a time for giving. As we enter December, I encourage all of you to give your time, talent and treasure to the neediest among us. Please consider supporting the Holiday Star Project, an outstanding Baton Rouge Bar Foundation program that provides holiday gifts to needy children in our community. And, whenever there's "giving" — there's usually "getting," so I invite all of you, especially the procrastinators, to come and "get" your CLE hours at what has traditionally been our association's largest and most important fundraiser, CLE By the Hour. It will be held for six days in December.

Thank you all for giving me the opportunity to serve as your 2014 bar president. I have thoroughly enjoyed the gift of being president of all the *Baton Rouge Lawyers*! ■

**Volunteers are needed to serve as coaches, timekeepers and judges
for the regional high school mock trial competition (Feb. 27-28, 2015).**

Contact Lynn S. Haynes at lynn@brba.org or 225-214-5564 for more information.

tales from the bar side

BY VINCENT P. FORNIAS

Experts have found that mankind's greatest fear is to speak in public. In our profession, overcoming that obstacle is on the short list of action items to be checked off on the road to successful litigating. Every once in a while in our skewed world of courtrooms and depositions, we run across "normal" folk (eg, non-lawyers) who astound us not only with their mastery of oral communication, but with their quickness of thinking under unfamiliar litigation fire. Consider the following instances from our archives:

[From Matthew Nodier, whose corporate deponent was asked by plaintiff's counsel to name the person who was their manager in the New Orleans area]:

A. Okay. The manager in New Orleans is Mitzi Mancuso.

Q. A woman?

A. Yes. Has been for years.

[From Judge John deGravelles, co-counsel with Dan Claitor in a products liability death claim, defending the

Getting the last word in

deposition by defense counsel from a megafirm in New York of the elderly mother of decedent, a sweet little lady who in pre-menopausal days had shot and killed her husband]:

Q. How did you come to shoot your husband?

A. Why darling, it's because I was aiming at him.

[Richard Thomas was defending a contractor in a pool redhibition suit filed pro se by the immigrant property owner who spoke with an Asian accent. The matter went to arbitration and it came time for plaintiff, representing himself, to cross-examine the contractor]:

Q. Did you build a pool for (Jane Doe), down the street from me, last year?

A. Yes, I did.

Q. Did you screw her like you screwed me?

Go ahead, admit it. Aren't you glad you're not an accountant? ■



Lane Ewing
Former Asst. U.S. Attorney

Stan Lemelle
Former Criminal Chief,
U.S. Attorney

Don Cazayoux
Former U.S. Attorney

**Cazayoux
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Yigal Bander, a partner with Manasseh, Gill, Knipe
& Belanger, PLC, is a contributing writer.

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Beware of post-holiday depression BY BUDDY STOCKWELL



The first step is acknowledging a problem exists. Lawyers and judges are extremely independent and self-sufficient by nature, and it is not in our natures to admit anything that can be remotely perceived as a weakness. Plus, smart lawyers and judges are convinced they can think their way out of most problems. “White knuckling” through long periods of depression can, without warning, crescendo into catastrophic events that take the lawyer by surprise. If you feel depressed after the holiday season wanes, here are some suggested courses of action to prevent or mitigate burnout and depression:

1. *Reassess your balance of career success versus personal fulfillment.* Sacrificing time with family and rarely having time for interests outside work indicates a potential need for recalibration. Learn to better balance work and play.
2. *Don't allow yourself to become isolated.* Get out of the office or house and make sure you are still genuinely and openly involved with friends and engaged in extracurricular activities and hobbies that are NOT in any way associated with being a lawyer, judge or practicing law.
3. *Listen to others.* Pay attention to signs that perhaps you need to change problematic interpersonal habits and pessimistic thinking.

4. *Beware of the “golden handcuffs.”* Avoid becoming so entrenched in a high-income lifestyle that it is difficult to scale back billable hours as necessary to make time for a healthy personal life outside the practice of law.
5. *Don't bring your “lawyering” home.* Being skeptical and judgmental, and striving to always be “right” with friends and family can destroy those personal relationships.
6. *Be cognizant that, as lawyers and judges, we are trained to operate at a high level of intellectual abstraction that is analytical and disconnected from personal emotions so as to allow us to represent clients effectively.* That mode of thinking can be severely damaging to our wellbeing if stress is allowed to fester. Mental health-care professionals recommend that lawyers and judges take the time to develop and adhere to a daily routine of stress management tools, including exercise, diet, meditation and yoga.

For more information on ways to beat burnout, stress, anxiety and depression, contact the Lawyers Assistance Program at 866-354-9334, LAP@louisianalap.com or www.louisianalap.com. 

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Monday, Dec. 8, 2014

TIME	CREDIT	TOPIC	PRESENTER
<input type="checkbox"/> 8-9 am	1.0	DWI for the Civil Practitioner	John McLindon
<input type="checkbox"/> 9:10-10:10 am	1.0	Title Insurance	Clay Tanner
<input type="checkbox"/> 10:20-11:20 am	1.0	Professionalism**	Judge Jay Zainey
<input type="checkbox"/> 11:30am-12:30pm	1.0	Public Bid Law 2014 Update	Steven Loeb
<input type="checkbox"/> 1:30-2:30 pm	1.0	Federal Appellate Practice	Catherine Maraist
<input type="checkbox"/> 2:40-3:40 pm	1.0	State Appellate Practice	Mark Plaisance
<input type="checkbox"/> 3:50-4:50 pm	1.0	Industrial Strength Torts: Recent Jurisprudence on Industrial Accidents in Louisiana	Mike Palmintier
<input type="checkbox"/> 5-6 pm	1.0	Ethics of Social Media*	Amanda Stout
<input type="checkbox"/> 6:10-7:10 pm	1.0	Professionalism**	Judge John Michael Guidry

Tuesday, Dec. 9, 2014

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<input type="checkbox"/> 8-9 am	1.0	Challenges for Cause and Hidden Bias in Jury Selection	Franz Borghardt
<input type="checkbox"/> 9:10-10:10 am	1.0	Professionalism**	Marsha Wade
<input type="checkbox"/> 10:20-11:20 am	1.0	Ethics* of Jury Selection	Amy Groves Lowe
<input type="checkbox"/> 11:30am-12:30pm	1.0	Optimal Prognosis for Your Clients Coordinating Medical Care Following Injury	Dr. Jay Pernicario
<input type="checkbox"/> 1:30-2:30 pm	1.0	Bankruptcy	Ryan Richmond
<input type="checkbox"/> 2:40-3:40 pm	1.0	Rule-Making Made Easy	Catherine Brindley
<input type="checkbox"/> 3:50-4:50 pm	1.0	Entertainment Law	Meg Kaul

Thursday, Dec. 18, 2014

<input type="checkbox"/> 8-9 am	1.0	Ethics*	Brian Abels
<input type="checkbox"/> 9:10-10:10 am	1.0	Professionalism: R-E-S-P-E-C-T**	Ann Wise
<input type="checkbox"/> 10:20-11:20 am	1.0	Medicare Set-Asides & Estate Planning	Karen Murphy & Linda Melancon
<input type="checkbox"/> 11:30am-12:30pm	1.0	Tax Advocacy	David Gunn
<input type="checkbox"/> 1:30-2:30 pm	1.0	How are the IRS and Tax Relevant to my Legal Practice?	Cary & Angie Bryson
<input type="checkbox"/> 2:40-3:40 pm	1.0	Communicating with Jurors Voir Dire to Verdict	James d'Entremont
<input type="checkbox"/> 3:50-4:50 pm	1.0	Recent Developments in Successions and Donations	Joe Mengis
<input type="checkbox"/> 5-6 pm	1.0	Mediation	Paul Marks
<input type="checkbox"/> 6:10-7:10 pm	1.0	Professionalism**	Barry Grodsky

Friday, Dec. 19, 2014

<input type="checkbox"/> 8-9 am	1.0	Labor & Employment Law Update	Levy Leatherman
<input type="checkbox"/> 9:10-10:10 am	1.0	Law Practice Management~	David Ogwyn
<input type="checkbox"/> 10:20-11:20 am	1.0	Recent Developments in Criminal Appeals	Prentice White
<input type="checkbox"/> 11:30am-12:30pm	1.0	Criminal Law Update	Kurt Wall
<input type="checkbox"/> 1:30-2:30 pm	1.0	Ethics* of Lawyer Advertising	Richard Lemmler
<input type="checkbox"/> 2:40-3:40 pm	1.0	Professionalism**: Things that Will Happen to You & What to Do When They Do	Abboud Thomas
<input type="checkbox"/> 3:50-4:50 pm	1.0	Professionalism**	I. J. Clark-Sam

CLE
BY THE HOUR



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EARLY REGISTRATION: \$30/hr. for BRBA members; \$45/hr. for non-members by 5 pm, Monday, Nov. 24, 2014.

REGULAR REGISTRATION: \$45/hr. for BRBA members; \$60/hr. for non-members after 5 pm, Monday, Nov. 24, 2014.

LATE REGISTRATION: \$55/hr. for BRBA members; \$70/hr. for non-members beginning at 5 pm Dec. 4, 2014. "No Shows" will be billed. To be considered registered, both payment and registration must be received by the BRBA office. It is the policy of the BRBA CLE Committee that no refunds will be given for cancellations received within 48 hours prior to each seminar. Time is allowed for lunch on your own each day. Wireless access is available in the meeting room.

MATERIALS: Materials will be available on our website for downloading in advance of the seminar. **Printed materials will not be distributed.** Register online at www.BRBA.org.



Monday, Dec. 29, 2014

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TIME	CREDIT	TOPIC	PRESENTER
<input type="checkbox"/> 8-9 am	1.0	OSHA Requirements for the Law Office and Whistleblower Protection	Angela Fisher
<input type="checkbox"/> 9:10-10:10 am	1.0	Professionalism**	Skip Phillips
<input type="checkbox"/> 10:20-11:20 am	1.0	Hot Topics in Property & Commercial Law	Chris Odinet
<input type="checkbox"/> 11:30am-12:30pm	1.0	Local Regulation of Oil & Gas Activity	Keith Hall
<input type="checkbox"/> 1:30-2:30 pm	1.0	Tax Topic	Ralph Stephens
<input type="checkbox"/> 2:40-3:40 pm	1.0	Ethics*	Chick Moore
<input type="checkbox"/> 3:50-4:50 pm	1.0	Professionalism**	Judge Duke Welch
<input type="checkbox"/> 5-6 pm	1.0	Ethics*	Robert Kennedy
<input type="checkbox"/> 6:10-7:10 pm	1.0	Professionalism: A Different Perspective**	Judge Jessie LeBlanc

Tuesday, Dec. 30, 2014

<input type="checkbox"/> 8-9 am	1.0	Commercial Office Building Leases & Related Issues	John L. Brewerton III
<input type="checkbox"/> 9:10-10:10 am	1.0	TBA	Jane Arieux Thomas
<input type="checkbox"/> 10:20-11:20 am	1.0	Professionalism: Unconscious Bias**	Judge Lynn Luker
<input type="checkbox"/> 11:30am-12:30pm	1.0	TBA	Ralph Stephens
<input type="checkbox"/> 1:30-2:30 pm	1.0	Domestic Violence	Judge Pam Baker
<input type="checkbox"/> 2:40-3:40 pm	1.0	Ethics*	Eric Miller
<input type="checkbox"/> 3:50-4:50 pm	1.0	Professionalism**	Gene Groves

HOW TO REGISTER: (1) REGISTER AND PAY ONLINE by credit card at www.brba.org; (2) MAIL this entire page, along with your payment, to: BRBA, P.O. Box 2241, Baton Rouge, LA 70821; or (3) FAX registration form and credit card information to 225-344-4805.

I am registering for _____ hours @ _____ per hour = \$_____ Total amount due

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Holiday Star gift distribution day is Dec. 10

Members of the Holiday Star Committee will meet at the Middleton Bar Center the morning of Wednesday, Dec. 10, 2014, to complete their annual ritual of carrying donated wrapped gifts to the moving van parked at the front of the building, and then unloading the van once they arrive at the appropriate agency. Brandi Cole is the chair of this year's Holiday Star Project. Susan Kelley is the staff liaison to the committee. If you wish to help on distribution day, please contact Susan at 225-214-5559.

Opening of Court, Memorial & New Member Ceremony will take place Jan. 28 at 19th JDC


The 11th floor ceremonial courtroom at the 19th Judicial District Court will be the location of the annual Opening of Court, Memorial & New Member Ceremony, scheduled Wednesday, Jan. 28, 2015.

Contact Ann K. Gregorie with any questions or for more information: 225-214-5563 or ann@brba.org.

Go Casual for Pro Bono winners announced

The BRBF Pro Bono Project held its third annual Go Casual for Pro Bono jeans day fundraiser and competition Oct. 24, 2014. Winning this year's competition in the small firm category is Akers & Wisbar; in the medium firm category is Family Court of East Baton Rouge; and in the large firm category is Taylor Porter. Emily Chambers coordinated the fundraiser.

Admission Ceremony to be held at Federal Court

The BRBA and the Baton Rouge Chapter of the Federal Bar Association will host the annual Admission to the Federal Courts Ceremony Dec. 4, at 4 p.m. Chief U.S. District Judge Brian A. Jackson will preside over the ceremony, which will be held at the Russell B. Long Federal Courthouse. Lawyers may gain admission to all federal district courts in Louisiana and the U.S. Fifth Circuit Court of Appeals. Prior to the ceremony, an all-day CLE seminar titled Practicing Law in Baton Rouge will be held. 

GAIL'S GRAMMAR

When writing numbers, when do you spell out the numbers as opposed to using numerals? The rules vary, depending on the stylebook and the purpose for the writing.

If you are writing for *Around the Bar* or the *Louisiana Bar Journal*, which follow the *Associated Press Stylebook*, you write out the numbers from zero to nine and use numerals for the rest.

If you are writing in *Harvard Blue Book* style for a law review, you spell out everything one hundred and below. One rule that is consistent in every stylebook is that you must spell out a number if it begins a sentence. I don't think judges care which rule you follow for your briefs, as long as you are consistent.

Thanks to Ed Walters for suggesting this topic. Send suggestions for future Gail's Grammar columns to Gail Stephenson at GStephenson@sulc.edu, or call Gail at 225-771-4900 (ext. 216).

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Year-end tax planning for 2014

BY WILLIAM C. "BILL" POTTER, CPA, J.D.

Where has the time gone? Before you start thinking about holiday shopping, consider year-end tax planning. With proper tax planning, you can maximize your potential tax savings and minimize your tax liability.

Good news vs. bad news

The bad news is you should have started 2014 tax planning on Jan. 1. The good news is that it is not too late to do some efficient tax-saving measures for 2014. The sooner the better.

Tax planning requires looking at your estimated income, deductions and tax liability. Year-end tax planning helps in examining your current financial status and setting goals to help you achieve your financial objectives. To help you prepare, we've put together a few tax planning tips for individuals.

Check your earnings and withholdings to date

One of the first steps in yearly tax planning is to look at your current earned wages or other income and how much has been withheld for income taxes or what quarterly estimated taxes have been paid. Then, try to make a reasonable effort of estimating the earned income and withholdings for the remainder of the year. Add to this income your projection of other income (*i.e.*, dividends, capital gains, etc.) for the entire year. Any approximation is better than doing nothing. At this point, you can see if you are likely to owe taxes for 2014 or get a refund. You may then need to consider adjusting your withholdings.

Toward year-end, if you are due a bonus, ask if your employer will defer it until January. This will give you time in 2015 to do some more effective tax planning.

Itemized deductions

Will you itemize your deductions or take the standard deduction for 2014? How do you determine which to use? The standard deduction is determined annually and is a "no questions asked" allowance as a reduction of your income. For 2014 the amounts are:

Filing Status	2014
Single	\$6,200
Head of Household	\$9,100
Married Filing Jointly	\$12,400
Married Filing Separately	\$6,200

Choosing to itemize deductions depends on how much you spent on certain items, such as the ones listed below. Compare the standard deduction to your itemized deductions for 2014:

- Medical expenses exceeding 10 percent of your adjusted gross (total) income



- State taxes — income and real estate
- Interest on home mortgages
- Interest on debt to purchase or carry investments (limited to the amount of your investment income)
- Charitable contributions — cash and in-kind donations
- Certain employee and investment expenses (to the extent they exceed 2 percent of AGI)

Please note: This is not an exhaustive list of itemized deductions.

If the total amount spent is more than your standard deduction, it may be beneficial for you to itemize deductions. What if it looks like you won't have enough of those to itemize in 2014? Then you may want to defer as many of those expenses and pay them in 2015 and start the comparison again — in effect "bunch" your deductions.

Check your investments

Do you have any capital gains for this tax year? If you already have taxable gains from selling stock, real estate, etc., see if you have some unrealized losses in other assets that you can sell before year-end to offset those gains. Although it's not favorable to lose money on your investments, declaring capital losses can help offset capital gains and reduce your tax liability.

If you are thinking of selling stock, consider postponing

the gain until January to avoid the tax in 2014. But first, make the right decision from an economic or investment standpoint. Don't let the "tax" tail wag the "economic" dog. Make sure the decision benefits your overall financial objectives.

Retirement plans

One of the best tax planning opportunities is to maximize your retirement contributions. Make elective deferrals to your 401(k) account in addition to what your employer contributes. You can reduce your income by up to \$17,500 (\$23,000 if you are at least 50) in some cases. Money you contribute to your 401(k) plan is excluded from your income, which helps lower your tax bill. This is a great long-term savings option.

If you work and are not covered by a retirement plan, you can make an IRA contribution in 2015 before you timely file your 2014 return. Those contributions are deductible in 2014. You have 15 months to contribute to an IRA for the current tax year. For example, you can make 2014 contributions any time from Jan. 1, 2014, to April 15, 2015.

Education savings opportunities

Education savings plans are a good long-term savings vehicle to provide for your children's or grandchildren's

college expenses. While there are no current income tax deductions for contributions to these accounts (except for some possible state income-tax deductions), this is a good option to put away money for college expenses. Income earned in these accounts is not taxed as long as the funds withdrawn go toward qualified education expenses.

Generous giving

Gift giving is a tradition during holiday season and your generosity may pay off at tax time. For 2014, you can give up to \$14,000 to a person without incurring any federal gift tax liability. If you're married, you and your spouse can give up to \$28,000 per recipient. However, in order to qualify for the annual gift exclusion, you must give the funds directly to the individual or put the funds into a trust with certain requirements. You do not get an income tax deduction for gifts to relatives.

Conclusion

These are just a few of the many year-end planning tips that can help you reduce your tax bill. It is not too late to start planning and making adjustments to maximize your savings. By understanding these tax-planning strategies, you will be more prepared to start your year-end tax planning for 2015. Next year, start your year-end planning early so you further enhance your savings and reduce your tax liability. ■



Everyone counts, every day. Bill Potter, CPA, JD is a Senior Tax Director at P&N with a vast knowledge and understanding of taxation and business planning. He regularly consults with lawyers and law firms in the areas of taxation, accounting, legislative and regulatory issues, succession and usufruct accounting and valuation. Bill has provided expert witness testimony in numerous courts throughout Louisiana and is often requested to consult with and testify before various legislative committees in the areas of taxation.

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Overhaul of Louisiana state and local tax appeals

BY ANTONIO CHARLES FERACHI & BRANDEA P. AVERETT

During the 2014 legislative session, the state and local appeals processes got an extreme makeover. The Louisiana Board of Tax Appeals was first established in 1942 and has remained relatively unchanged since then. After a near death in 2013,¹ Acts 198 and 640 have breathed new life into the Board and the tax appeals processes in general. The 2014 legislation expanded the Board's jurisdiction to encompass local tax appeals and additional state tax appeals, broadened its authority over discovery and eliminated the necessity of judicial review by the district court. By most accounts, the function of the Board is now more aligned with that of a district court, although it is still limited by the absence of authority to consider constitutional matters and other powers specifically reserved to the judiciary.

- **Pay to play at the board** (La. R.S. 47:337.63, 47:1407 and 47:1576): The Board's jurisdiction has been expanded to include payments under protest for both state and local taxes. However, a taxpayer may still pay under protest and file suit in district court — in the 19th Judicial District Court for suits against the Secretary of the Department of Revenue² and in the respective parish for suits against the local collector. Taxpayers must identify at the time of payment under protest whether they will file a suit in district court or a petition with the Board.

- **Take it away** (La. R.S. 47:1574): The Secretary of the Department of Revenue's ability to use the summary court proceeding has been limited to the following instances: (1) a proceeding for collection of an assessment that has become final or where La. R.S. 47:1567 or 1568 apply, (2) where a jeopardy assessment has been or could be issued pursuant to La. R.S. 47:1566, (3) where a rule to cease business has been or is concurrently brought against the taxpayer, and (4) where the matter involves the special authority to enforce collection of collected or withheld taxes under La. R.S. 47:1561.1.³

- **Skip a step and supervise** (La. R.S. 47:1435-36): Before the 2014 legislation, the district courts served as the first level of appellate review, which created some confusion regarding the standard of review and



brought into question whether a party could seek writs to review an interlocutory judgment. Those issues have now been legislatively clarified. Act 198 amended La. R.S. 47:1435(A) to grant the court of appeal exclusive jurisdiction to review Board decisions, eliminating the district court from the appeal process.⁴ Act 198 also added new subsection B to specifically authorize the exercise of supervisory jurisdiction by the court of appeal.⁵

- **Welcome locals** (La. R.S. 47:337.51, 337.77 and 47:1431): For the first time since its creation, the Board of Tax Appeals has jurisdiction over local tax disputes. Prior to Act 640, taxpayers disputing local tax assessments were required to either pay under protest and file suit in district court, or request arbitration. Now, with the 2014 legislation, taxpayers can now appeal their assessments to the Board, pay under protest and file a petition at the Board, or pay under protest and file suit in district court. However, if the assessment is based on the taxpayer's failure to file a return, the taxpayer is limited to payment under protest. Arbitration is no longer an option. Taxpayers may also appeal the denial of a local tax refund claim to the Board.

- **A new home for board** (La. R.S. 36:53(J)): The Board of Tax Appeals, previously housed within the Department of Administration, has been transferred to the Department of State Civil Service. New Subsection J also provides for the creation of a Local Tax Division of the Board of Tax Appeals.

- **Show me the money** (La. R.S. 47:302(K)(6) and Section 2, Act 198): \$132,000 from the annual local-use-tax collections must be transferred to the Board to be used exclusively for the Local Tax Division. Section 2 of Act 198 authorizes an agreement between the Secretary of the Department of Revenue and the Board of Tax Appeals for a fixed annual interagency transfer as payment in lieu of filing fees.

- **Do you qualify?** (La. R.S. 47:1402): The Board is composed of a three-person panel appointed by the Governor. Section 1402(A)(1) now requires that all three Board members be attorneys, and that at least two of them have tax law experience. At least one member must be

certified as a Tax Law Specialist by the Louisiana Board of Legal Specialization. “Tax law experience” is defined in subsection (A)(2) and includes an attorney admitted in Louisiana who has an LLM, is a registered CPA in Louisiana, is board certified as a Tax Law Specialist or who has served as a district or appellate court judge.

- **It’s our choice** (La. R.S. 47:1402(D)): A Local Tax Division Nominating Committee has been created and is composed of eight members, four representing local government associations and four representing the business community. One of the three Board members is appointed from a list of at least one, but not more than three, qualified nominees presented by this Committee.

- **Making the list** (La. R.S. 47:1402(D)): Local Tax Division nominees must be attorneys with experience in Louisiana sales-and-use-tax law, and at least one nominee must be a Board Certified Tax Law Specialist. Each nomination requires approval by at least five of the committee members.

- **Your time is up** (La. R.S. 47:1402(C)): The two general Board members will serve staggered four-year terms, and the Local Tax Division member will serve a six-year term. A Board member who has served 2½ consecutive terms cannot be reappointed until at least two years from the last day of his last appointment. However, a member may be reappointed if nominated by the Local Tax Division Nominating Committee, and a member’s service pursuant to such nomination is disregarded for purposes of the term and service limitations.

- **Less is more** (La. R.S. 47:1403 B(6)): The local tax collector can elect by affidavit to have all cases against that local collector heard in the Local Tax Division. If a case-by-case approach is desired, a joint motion of all parties in a matter can also accomplish the same result.

- **Bye-bye Realty Mart** (La. R.S. 47:1408): Before the 2014 legislation, the Board lacked authority to compel answers to requests for admissions and interrogatories under the *Realty Mart* decision.⁶ Now the Board has specific authority to enforce all types of discovery, as needed.

- **Please forgive me** (La. R.S. 47:1603 A(2)): The Secretary of the Department of Revenue has been given the express authority to promulgate rules and regulations to establish a formal voluntary disclosure program.

- **Written reasons required** (La. R.S. 47:1410(B)): Upon the request of any party, the Board is required to provide written reasons in addition to its judgment in a case.

- **Home field advantage** (La. R.S. 47:1436 B, C and D): For local tax cases, the proper appellate court to review a decision or judgment of the Board is the appellate court for the parish where the tax being litigated is levied unless otherwise agreed to by the local collector and taxpayer.

- **Local notice redo** (La. R.S. 47:337.51): With respect to local taxes, the final notice of assessment and right to appeal shall inform the taxpayer of the assessment and

that the taxpayer has 30 calendar days from the date of the notice to: (1) pay the amount of the assessment, (2) appeal to the Board for redetermination of the assessment and (3) pay under protest in accordance with La. R.S. 47:337.63, and then either file suit or file a petition with the Board.⁷ The arbitration option⁸ has been removed.

- **It’s in the mail** (La. R.S. 47:337.77): A claim for refund or credit in a properly addressed envelope with sufficient postage delivered by the United States Postal Service is deemed filed by the taxpayer and received by the local tax collector on the date postmarked by the United States Postal Service.

- **Kicking the Tin can down the road** (La. R.S. 47:337.81 A(2)): If the collector fails to act on a properly filed claim for refund within one year of submission, the taxpayer must appeal the inaction within 180 days of the one-year anniversary of submission or lose his right to appeal.⁹

- **The door is open** (La. R.S. 47:337.67 C(3)): The filing of a claim for refund suspends prescription as to the collector for the same period to allow the collector to determine whether the taxpayer owes any other liability for the same type of tax under the provisions of La. R.S. 47:337.78.¹⁰

That’s a wrap! With so many changes, the new system could be a trap for the uninformed. But all in all, the changes to the state and local tax procedures and the Board of Tax Appeals modernize Louisiana’s tax dispute process and align the state with the rest of the country, providing a single forum for taxpayers to lodge their appeals and simplifying the process. ■

¹ See SB No. 230 and HB No. 585, 2013 Regular Session of the Louisiana State Legislature.

² Venue for lawsuits against the Secretary is proper, under La. C.C.P. art. 42, in the parish of the Secretary’s domicile, East Baton Rouge Parish. *Perry v. State, Dep’t of Rev.*, 479 So.2d 661 (La. App. 3 Cir. 1985); *Putch v. Collector of Rev.*, 299 So.2d 809 (La. App. 2 Cir. 1974); see also La. R.S. 13:5110.

³ There were no changes to the summary proceeding statute, La. R.S. 47:337.61, applicable to local collectors.

⁴ As appeals at the Board are not civil matters, the legislature may constitutionally grant appellate review in the court of its choice. See *St. Martin v. State*, 2009-0935 (La. 12/1/09), 25 So.3d 736; *Matter of American Waste & Pollution Control*, 588 So.2d 367, 373 (La. 1991).

⁵ Legislatively overruling *Secretary, La. Dep’t of Rev. v. KCS Holdings I, Inc.*, 13-1479 (La. App. 1 Cir. 03/31/14), 2014 WL 1285742.

⁶ Legislatively overruling *Realty Mart, Inc. v. La. Bd. of Tax Appeals*, 336 So.2d 52 (La. App. 1 Cir. 1976).

⁷ The legislation clearly provides specific statutory notice requirements. Such requirements have been strictly enforced. See *Cataboula Parish School Bd. v. La. Machinery Co.*, 12-2504 (La. 10/15/13), 124 So.3d 1065; *Washington Parish Sheriff’s Office v. La. Machinery Co.*, 13-0583 (La. 10/15/13), 126 So.3d 1273.

⁸ La. R.S. 47:337.51.1.

⁹ Legislatively overruling *Tin, Inc. v. Washington Parish Sheriff’s Office*, 12-2056 (La. 3/19/13), 112 So.3d 197.

¹⁰ Legislatively overruling *Cajun Industries, LLC v. Vermillion Parish School Bd.*, 14-0022 (La. App. 3 Cir. 5/14/14), 139 So.3d 706.



Interview with United States Attorney Walt Green

BY LANE EWING

VITAL STATISTICS

Age: 49

Born & Raised: Born in Ferriday;

Raised in Ferriday, Winnfield and Jena, La., and Natchez, Miss.

Education: South Natchez High School; Louisiana State University, B.A. Economics (1989); Tulane Law School, J.D. (1993)

Married to: Katherine Krupa Green

Staff: Corey Amundson (First Assistant/Criminal Chief), Jennifer Kleinpeter and Alan Stevens (Deputy Criminal Chiefs), Catherine Maraist (Civil Chief)

Background:

Senator Mary Landrieu recommended and President Barack Obama nominated Walt Green for the position of United States Attorney for the Middle District of Louisiana March 13, 2014. The U.S. Senate unanimously confirmed Green's nomination May 1, 2014, and he was sworn in June 2, 2014. Prior to being appointed U.S. Attorney, Green served as First Assistant to U.S. Attorney Don Cazayoux. Green has been in the U.S. Attorney's Office for the Middle District of Louisiana since 2000 and had previously served for three years in the District of Nevada. His former duties as an Assistant United States Attorney include Weapons of Mass Destruction Coordinator, Anti-Terrorism Task Force Coordinator, Anti-Terrorism Advisory Committee Coordinator, and Deputy Criminal Chief. Additionally, he served as the Acting U.S. Attorney from July 1, 2013, to June 2, 2014.

Green joined the United States Marine Corps in 1989. He served on active duty in the United States Marine Corps from 1993 to 1997. Additionally, he served on active duty in Iraq in 2004 and 2007. He currently serves in the United States Marine Corps Reserve as the Officer-in-Charge of the Environmental Services Division, Marine Forces Reserve, and he holds the rank of Colonel.

In addition to his duties as U.S. Attorney, Green is the Executive Director of the National Center for Disaster Fraud (NCDF), formerly the Hurricane Katrina Fraud Command Center, located in Baton Rouge, La. The NCDF is the central point for the receipt and processing of disaster-fraud-related complaints nationwide.

ATB: I have always wanted to ask you about the giant steering wheel you have in your office. What's the story behind it?

WG: While in high school, I worked as a horse wrangler for the TV mini-series *North and South*. It was filmed in Natchez, and the riverboat wheel had been used in the series. On the last day of shooting the prop master was supposed to take it back to New Orleans, but he decided that he wanted to go the most direct route to Hollywood, so New Orleans was not in his plans. As a result, he told me if I



wanted it, it was mine. I expended little time in loading it in the back of my truck, and I have had it with me ever since.

ATB: What made you decide you wanted to work in the U.S. Attorney's office?

WG: When I decided to leave the Marine Corps in 1997, I knew I wanted to continue in public service. My mother was Chief Judge Jackson's assistant when he was the First Assistant, so I was more aware then the average person of the work done by the office over the years.

Early on, being an Assistant United States Attorney was clearly a goal of mine.

ATB: For someone with such strong ties to Louisiana, how did you end up in Las Vegas?

WG: I was living in Naples, Italy, my last duty station, and my Commanding Officer knew the then-First Assistant for the District of Nevada's United States Attorney's Office in Las Vegas. He also knew I was interested in becoming an Assistant United States Attorney. I had interviewed with Jim Letten in the Eastern District of Louisiana, and I was waiting to hear the outcome.

My Commanding Officer mentioned this to his friend, who asked that I send my resume. Shortly after, the First Assistant called to see if I was available for a telephonic interview in five days. I asked him if he had ever hired anyone over the telephone, and he told me that he had not. So I called the airline and made it to the interview in person. It did take me two days, five flights and a bus to get there, but that is how much I wanted to be an Assistant United States Attorney. The United States Attorney hired me that day.

ATB: Your wife, Katherine, and you share a passion for combating human trafficking. What led to this?

WG: My wife is interested in the issue of human trafficking, and she began educating me. Katherine was the first chairperson of the Human Trafficking Task Force in the Middle District. She co-founded Eden House, a home in New Orleans for human trafficking victims. You only have to meet and speak to one victim to realize that human trafficking is truly a modern form of slavery.

ATB: What are your other priorities as U.S. Attorney?

WG: Of course, anti-terrorism is the number one priority of the Department of Justice; however, we also focus on public corruption, financial fraud and large drug-trafficking organizations. The U.S. Attorney's office and federal law enforcement also team with District Attorney Hillar Moore, Sheriff Gautreaux and Chief Dabadie on BRAVE initiatives targeting violent crime in Baton Rouge.

ATB: How does your military experience influence you as U.S. Attorney?

WG: The military is a great place to learn about leadership, and from the very first day you are given the chance to put those lessons to work. The basics remain the same: Never ask anyone to do anything you would not do yourself, and remember your people are your most valuable asset. I have also learned that when things are chaotic, to remember that the first reports are almost never completely correct. It is always better to wait for additional information before making an important decision.

ATB: You've served under a few U.S. Attorneys. How

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have they shaped your leadership style?

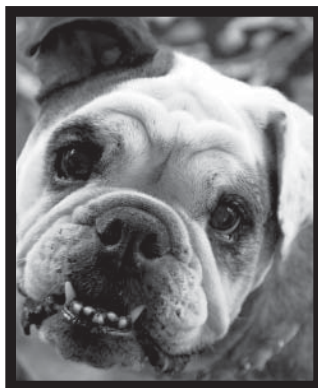
WG: I have learned something about leadership from everyone I have worked for over the years. Whether you agree or not with a person's leadership style, you can still learn what is effective and what is not effective, and determine whether or not it complements your specific style. I will say, however, that Don Cazayoux is a tough act to follow.

ATB: What advantages and challenges come with being a career prosecutor?

WG: The greatest advantage is the opportunity to try cases over an extended period of time. The greatest disadvantage is that you will try cases over an extended period of time.

ATB: What is your most memorable case?

WG: As a prosecutor, the ones I have lost. I remember those far more clearly than the wins. As a defense counsel in the Marine Corps, the acquittals are just as memorable.



ATB: Who has been the most influential person in your life?

WG: My father, another Marine. I can sum it up as I did recently at a gathering by saying that he taught me that hard work is simply a rite of passage. Similarly, when I departed for Officer Candidate School, he gave me a note that said, "When things get tough, you just get a little tougher." I still have that note. We lost him 15 years ago, but I still think of him every single day.

ATB: What advice would you give to a young lawyer who wants to work in the U.S. Attorney's Office?

WG: There is no one path to a United States Attorney's Office as every U.S. Attorney can hire attorneys pretty much as they choose. Each one of the 93 United States Attorneys may weigh attributes differently; I believe prior litigation of any type, criminal or civil, is important. In our office, Assistants have varied backgrounds and experiences. If you want to be a career prosecutor, I would suggest getting trial experience in any format is a plus. ■

FORMER SOCIAL SECURITY JUDGE PETER J. LEMOINE

Social Security Disability Law
Offices in Alexandria, Baton Rouge, Cottonport

Adjunct Professor (1994-1997), Northwestern State University

MEMBER: American Bar Association, Louisiana State Bar Association, Baton Rouge Bar Association, Avoyelles Parish Bar Association, National Organization of Social Security Claimant Representatives, Legal Services for Purposes of Disability Committee (Louisiana State Bar Association).

PUBLISHED ARTICLES: "The Worn-Out Worker Rule Revisited,"
"Significant Work-Related Limitations of Function Under §12.05C,"
"Questionable Retirement and the Small Business Owner,"

"Crisis of Confidence: The Inadequacies of Vocational Evidence Presented at Social Security Disability Hearings."

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Book Review:

Speeches REVIEW BY ED WALTERS

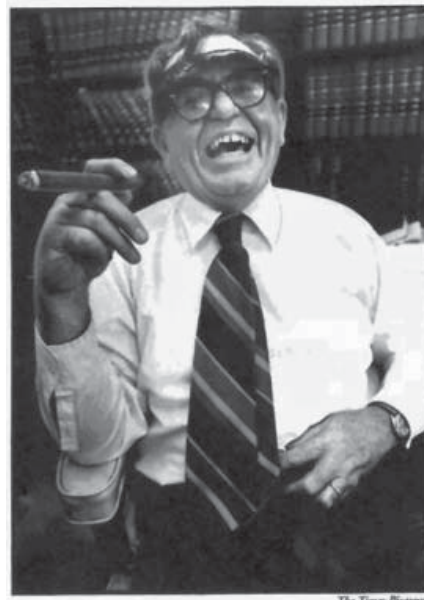
I think one of the best things an older man can do for younger men is to tell them the encouraging thoughts his experience has taught him. It is better still if he can lift up their hearts — if after many battles which were not all victories, the old soldier still feels that fire in him which will impart to them the leaven of his enthusiasm.

— Oliver Wendell Holmes Jr.

I wholeheartedly recommend to you Professor Paul Baier's new book, *Speeches*.

His book is patterned after Justice Oliver Wendell Holmes' book by the same name, which, also, was a compilation of speeches given by Holmes. (The cover is almost identical to Holmes' book.)

This book is more than just a compilation of some 30 speeches given by Professor Baier from 1982 to 2014; it is a book about the objects of his speeches: the judges. It is a well-researched, colorfully illustrated legal history book briefly outlining the careers and philosophies of



Justice Al Tate

Justices and Judges
William Brennan,
Edward Douglass
White, Antonin
Scalia, Hugo
Black, Albert Tate,
William Redman,
John Marshall,
John Dixon,
Francois Xavier
Martin, Luther
Cole, Warren
Berger, Oliver
Wendell Holmes,

Harry Blackmun, Lewis Powell, Melvin Shortess, William Rehnquist, John Weimer, Jane Triche-Milazzo and Professor A. N. Yiannopoulos, interspersed with a fascinating photo gallery of each.

You will find one of your heroes here, no matter your political philosophy. One of my favorites, of course, was his speech about (and this photograph of) one of my all-



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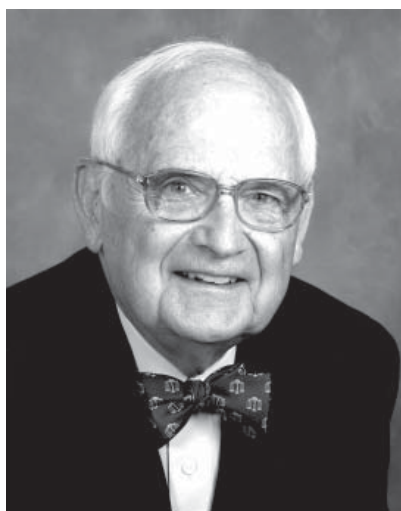


time heroes, Justice, then Judge, Al Tate (see photo on page 18).

Another great chapter is about our own Judge Melvin Shortess, who refers to himself as “a bookseller’s son.” Baier outlines for us who Judge Shortess is as a person, which is clearly reflected in his judicial philosophy. Baier also recounts a very personal story — the case of *Baier v. Woman’s Hospital*, in which Judge Shortess played a significant part.

Baier highlights who these judges were on a personal level, excerpts the more salient parts of what they had to say in their opinions and outlines their impact on our law and on our society in general.

For any of us who care about the law, how we got here and who we are, this is a book for you.



Judge Melvin Shortess (Ret.)

This book is a publication of the Louisiana Bar Foundation, by its first Scholar-in-Residence, Paul R. Baier, Professor of Law at the Paul M. Hebert Law Center at Louisiana State University.

Copies are available from Professor Baier at the cost of \$20, which includes postage. Make your check payable to the Louisiana Bar Foundation. All proceeds go to the Louisiana Bar Foundation’s Civil Justice Initiative.

Professor Baier will personally inscribe the book to you if you care to have a signed copy. Or contact: paul.baier@law.lsu.edu. ■



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Dr. Jerome Joseph Harris
Johnnie Anderson Jones Jr.
Raphael “Ray” Juneau Jr.
Roland C. “Buddy” Kizer Jr.
Paul R. Knight
Maxime “Max” Gerard LaBranche Jr.
Judge Eugene Webb McGehee
Edward A. Michel
Judge John V. Parker
Pamela Miller Perkins

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West's Jury Verdicts – Baton Rouge

Venue/Case Type	Major Injury	Trial Type	Result
<u>East Baton Rouge Parish</u>			
Contracts	Monetary damages	Bench	Defense
Negligence	Monetary damages	Bench	Defense
Vehicle Negligence	Unspecified personal injuries	Jury	\$62,860
Vehicle Negligence	Back, right elbow	Bench	\$26,948
Vehicle Negligence	Shoulder, back, foot	Bench	\$13,584

West's Case of the Month

Court Declines to Award Damages to Hotel Patron for Loss of Stolen Items

Gaines v. Liberty Mut. Fire Ins. Co.

TYPE OF CASE:

Negligence
Premises Liability • Hotel
Negligent Hiring & Supervision • Negligent Supervision
Vicarious Liability

SPECIFIC LIABILITY: An employee at a hotel allowed an individual unauthorized access to a patron's hotel room, and the individual stole the patron's property from the room

GENERAL INJURY: Monetary damages

COURT:

District Court of Louisiana, Nineteenth Judicial District, Parish of East Baton Rouge

DOCKET/FILE NUMBER: 616,635

RESULT: Defendants, \$0

RESULT DATE: Nov. 12, 2013

JUDGE: R. Michael Caldwell

ATTORNEYS:

Plaintiff: DaShawn Hayes, The Hayes Law Firm, New Orleans, La.
Defendants: Brad J. Brumfield, Baton Rouge, La.

RESULT TYPE: Bench

Related Court Documents:

Plaintiff's petition: 2012 WL 10235135
Pretrial order: 2013 WL 7138153
Judgment: 2013 WL 7143380

SUMMARY OF FACTS:

Kenya Gaines reportedly rented a room from Longhouse Hospitality LLC, doing business as Crestwood Suites, located on South Sherwood Forest Boulevard in Baton Rouge, La., June 22, 2012. Gaines said when she was absent from her assigned room, an employee of Crestwood gave unauthorized access to an individual to enter her room without her consent. The individual reportedly stole several items that belonged to Gaines. Gaines said at the time she was staying at the hotel, Crestwood did not maintain any type of safety deposit facility for its patrons. Gaines claimed to have suffered monetary losses as a result of the incident.

Gaines filed a petition against Crestwood and its reported insurance provider, Liberty Mutual Fire Insurance Company, in the Nineteenth Judicial District Court for the Parish of East Baton Rouge in October, 2012. In her petition, the plaintiff asserted a claim of negligence against Crestwood and its employees, arguing such negligence had proximately caused the incident in question and her resulting damages.

Specifically, the plaintiff said Crestwood had breached its duty of care owed to her by failing to properly ensure the safety of its premises, failing to take reasonable precautions against criminals, failing to take precautions to avoid the incident in question from occurring and failing to properly train, hire and supervise its employees.

The plaintiff further argued Crestwood had failed to provide adequate security at its hotel, failed to maintain a safe environment for its patrons and failed to maintain its property in accordance with municipal, state and other applicable codes.

Gaines argued Crestwood was vicariously liable for its employees' alleged negligence pursuant to the theory of *respondeat superior*; moreover, the plaintiff asserted Liberty Mutual was liable by contract and direct action for the negligence of Crestwood and/or Crestwood's employee.

The defendants generally denied the plaintiff's allegations and denied liability for the incident in question. They argued there was no evidence to establish they had ever allowed anyone into the plaintiff's room who had committed the alleged theft.

Judge Caldwell entered judgment in favor of the defendants and against the plaintiff, finding Gaines had failed to prove by a preponderance of the evidence that Crestwood was liable for her alleged damages. The court also determined the plaintiff had failed to prove by a preponderance of the evidence that she had sustained damages or the value of those damages. The court declined to award damages to the plaintiff, and ordered all of her claims be dismissed with prejudice. Additionally, the court ordered all costs of court be taxed against Gaines.

CASE CITE: 2013 WL 7174292

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foundation footnotes

PRO BONO, TEEN COURT AND JPA REPORTS — OCTOBER 2014

PRO BONO PROJECT REPORT

We would like to thank our Pro Bono Project volunteers for their contributions during the National Pro Bono Celebration in October.

The Thirst for Justice volunteers were Ashley Bynum, Richard Curry, William Davis, Zelma Frederick, Jon Ann Giblin, Jamie Gomez, R. Andrew Patty, E. Stewart Spielman, Amanda Stout and Stephen Strohschein, *McGlinchey Stafford*; Scott Gaspard; M. Levy Leatherman, Christopher Morris, *Baker, Donelson*; Allen Posey; Andrea Tettleton, *Mayhall & Blaize*; and James Zito.

The Ask-A-Lawyer volunteers were James Austin, *Adams & Reese*; Monica Doss, *Louisiana Department of Revenue*; Todd Gaudin, *Fenet Treadway Gaudin Lawyers*; Christopher Meeks; Drew Nordgren, *The Nordgren Law Firm*; Annette Peltier, *Phelps Dunbar*; and Emily Ziober.

The Self Help Resource Center attorney volunteers were Joseph Ballard, Todd Manuel, *Entergy Services, Inc.*; Terry Bonnie; Ryan Brown, *Roedel, Parsons*; Nicolette Colly, *Louisiana Department of Justice*; Dave Kemmerly, Scott Levy, *Adams and Reese*; Kenneth Mayeaux, *Paul M. Hebert Law Center*; Latisha Nixon-Jones; Adekunle “John” Obebe, *Bayou Law Clinic*; and Laura Tamblyn, *Southeast Louisiana Legal Services*.

The Financial Literacy and Habitat for Humanity Partners’ Program volunteers were Sarah Jane Bradley, Pamela Moran, Laura Tamblyn, *Southeast Louisiana Legal Services*; and Arthur Vingiello, *Steffes, Vingiello & McKenzie*.

The following volunteers participate in the Medical-Legal Partnership synchronized book reading of *A Breath of Hope*: Danielle Boudreaux, *Hammonds, Sills, Adkins & Guice*; Sarah Jane Bradley, Greg Hughes, Pamela Moran, Hanna Thomas, *Southeast Louisiana Legal Services*; Francisca Comeaux, Katherine Dampf, *Phelps Dunbar*; Jennifer Decuir, *FMOL Health System*; Lisa Freeman, *Baton Rouge City Prosecutor’s Office*; John Funderburk, Elisabeth Prescott, *Kean Miller*; Leonore Heavey, Shanda McClain, *Louisiana Department of Revenue*; Debbie

The Pro Bono Project is financially assisted by the Interest on Lawyers’ Trust Accounts (IOLTA) Program of the Louisiana Bar Foundation; Southeast Louisiana Legal Services; Family, District and City Court Filing Fees and the Baton Rouge Bar Foundation.

Lamb, Taylor, Porter, Brooks & Phillips; Danielle Munro; Lauren Nero; Wendy Shea, Virginia Listach, *Southern University Law Center*; Michael Schillage, *EBR Parish Attorney*; Annie Smith, *Ogwyn Bonaventure*; Matt Smith, *Kean Miller*; Judge Kelli Terrell Temple, *Baton Rouge City Court*; and Jeff Wittenbrink, *Rowe Law Firm*.

Those accepting pro bono cases in October included: Krystal Airs; Gregory Aycock, *Aycock Law Firm*; Christopher Bridges; Marcia Burden, *Southern University Law Center*; Ashley Bynum, *McGlinchey Stafford*; Booker Carmichael, *The Carmichael Firm*; Felicia Davis; Julie Distefano; J. Keith Friley; Gregory Johnson, *Law Offices of Gregory Johnson*; Christopher Jones, *Keogh, Cox & Wilson*; Victor Loras, *Carleton, Loras & Hebert*; Tonya Lurry; Namisha Patel, *The Maughan Law Firm*; Allen Posey; Garth Ridge; and Rolando Urbina.

The Pro Bono Project would like to thank the following student volunteers: Lauren Bradberry, Miesha Dunn, Kristin Farquharson, Amy Hayes, Claire Sauls, Kiara Taite, *LSU Paul M. Hebert Law Center*; Demond Lang; India Roberts, Anjelica Torrance, and Reyna Witt, *Southern University Law Center*.

TEEN COURT REPORT

Yolanda Cezar, Josh Melder and Monica Vela-Vick served as judges for the October Teen Court hearings. Professor Paul Guidry, *Baton Rouge Community College*, and Demond Lang, *BRBA Paralegal Intern*, served as jury monitors for the October hearings.

JUNIOR PARTNERS ACADEMY

On Oct. 24, 2014, fifth-grade students from Southern University Lab School held the mock trial of *Paulie Pig, Perry Pig & Percy Pig v. B.B. Wolf* in the Southern University Mini Law Lab. Jamie Gurt, Professor Wendy Shea, Sirena Wilson and *Southern University Law Center* students Lindsay Linder, Franchester Gipson, Jim Myers and David Saterfield prepared the defense and prosecution teams. Southern Lab School Seniors portrayed the witnesses and Commissioner Quintillis Lawrence presided over the mock trial. ■



Yigal Bander

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Teen Court of Greater Baton Rouge is funded by funding from the Louisiana Office of Juvenile Justice, the South Burbank Crime Prevention District and the Baton Rouge Bar Foundation. The Youth Education Program is financially assisted by the Interest on Lawyers Trust Account (IOLTA) of the Louisiana Bar Foundation.



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Duty Court Schedule

19TH JDC CIVIL COURT

Dec. 1-Dec. 12 Judge Kelley
Dec. 15-Dec. 19 Judge Hernandez

HOLIDAY SCHEDULE

Dec. 22 Judge Clark
Dec. 23 Judge Morvant
Dec. 26 Judge Hernandez
Dec. 29 Judge Kelley
Dec. 30 Judge Fields
Jan 2 Judge Caldwell

19TH JDC CRIMINAL COURT***

Nov. 28-Dec. 5 Judge Jackson
Dec. 5-Dec. 12 Judge Daniel
Dec. 12-Dec. 19 Judge Moore

HOLIDAY SCHEDULE

Dec. 19-Dec. 21 (6 p.m.) Judge Erwin
Dec. 21-Dec. 22 (midnight) Judge Jackson
Dec. 23-Dec. 24 (6 p.m.) Judge Daniel
Dec. 24-Dec. 26 (noon) Judge Johnson
Dec. 26-Dec. 28 (6 a.m.) Judge Moore
Dec. 28-Dec. 29 (midnight) Judge Anderson
Dec. 30-Dec. 31 (6 p.m.) Judge Marabella
Dec. 31-Jan 2 (noon) Judge White

BATON ROUGE CITY COURT*

Dec. 1-Dec. 7 Judge Wall
Dec. 8-Dec. 14 Judge Alexander
Dec. 15-Dec. 21 Judge Ponder
Dec. 22-Dec. 28 Judge Prosser

FAMILY COURT**

Dec. 1 Judge Baker
Dec. 2 Judge Woodruff-White
Dec. 3 Judge Day
Dec. 4 Judge Lassalle
Dec. 5 Judge Day
Dec. 8 Judge Baker
Dec. 9 Judge Woodruff-White
Dec. 10 Judge Day
Dec. 11-Dec. 12 Judge Lassalle
Dec. 15 Judge Baker
Dec. 16 Judge Woodruff-White
Dec. 17 Judge Day
Dec. 18 Judge Lassalle
Dec. 19 Judge Baker
Dec. 22 Judge Baker
Dec. 23 Judge Woodruff-White
Dec. 26 Judge Woodruff-White
Dec. 29 Judge Baker
Dec. 30 Judge Woodruff-White

December 2014

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28	29	30	31			



*Unless otherwise noted, all meetings will
be held at the Baton Rouge Bar office.

Calendar

Ongoing: Every Wednesday & Thursday, 3-5 p.m.,
Thirst for Justice takes place at St. Vincent de Paul.
Last day for 2014: Dec. 11, 2014

Ongoing: Every Tuesday & Thursday,
10 a.m.-2 p.m., Self Help Resource Center, 19th JDC.
Last day for 2014: Dec. 18, 2014

- 1 Holiday Star gift return deadline
- 2 BRBF Finance & Debt Management Seminar, AFRC, 5:30-7:30 p.m.
- 3 Teen Court, 5-7:30 p.m.
- 4 Ask-A-Lawyer, Delmont Service Center, 9-11:30 a.m.;
- Practicing Law in Baton Rouge CLE seminar (all day);
- Admissions Ceremony, MDLA, 4 p.m.;
- CLE by the Hour late registration begins
- 5 JPA Presentation, SU Mini Lab, 9 a.m.-12 p.m.
- 8 CLE by the Hour, Renaissance Hotel;
- Teen Court Hearing, EBRP Juvenile Court, 5:30-8 p.m.
- 9 CLE by the Hour, Renaissance Hotel
- 10 Holiday Star Gift Delivery Day;
- Finance Committee meeting, 7:30 a.m.;
- Executive Committee meeting, 8-9 a.m.;
- Pro Bono Committee meeting, 12-1 p.m.
- 11 Last day of Thirst for Justice for 2014;
- Past Presidents' Dinner, 5 p.m.
- 17 Board of Directors meeting, 6-8 p.m., Juban's
- 18 CLE by the Hour, Renaissance Hotel;
- Last day of Self Help Resource Center for 2014
- 19 CLE by the Hour, Renaissance Hotel
- 24 BRBA Office Closed — Christmas Eve
- 25 BRBA Office Closed — Christmas Day
- 29 CLE by the Hour, Renaissance Hotel
- 30 CLE by the Hour, Renaissance Hotel
- 31 BRBA Office Closed — New Year's Eve

JUVENILE COURT

Dec. 1-Dec. 31 Judge Richey

*NOTE: Duty Court changes at 5 p.m. each Friday unless otherwise specified. *City Court's Duty Court schedule changes each Monday at 8 a.m. **Family Court's Duty Court schedule is completely different each day, rotating on Fridays ***19th JDC Criminal Court changes each Friday at noon.*

COURT HOLIDAYS

Wednesday, Dec. 24 Christmas Eve
Thursday, Dec. 25 Christmas Day
Wednesday, Dec. 31 New Year's Eve
Thursday, Jan. 1 New Year's Day

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