

Tax benefits available for investing in Qualified Opportunity Zones

If you anticipate having a large capital gain before 2026, this is an investment you may want to consider.

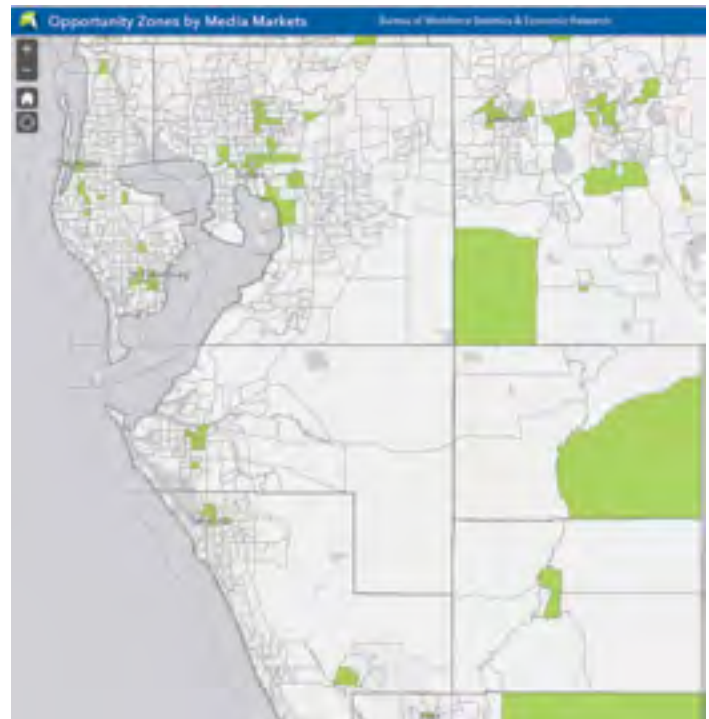
If you are in the position of incurring a capital gain from the sale of stock, real estate or other investment you have a unique opportunity to not only defer paying the tax on these gains, but also to potentially eliminate any additional tax on the sale of your investment in a Qualified Opportunity Zone.

While the path to deferral is a bit complicated the IRS has recently released proposed regulations, which have yet to be finalized, and a revenue ruling to assist taxpayers in navigating these complex rules. It's been said that this could be the biggest thing to hit the real estate world in the past 30 years. (WSJ Oct 1, 2018). Investment must occur through a Qualified Opportunity Fund blessed by the IRS within six months of the sale which generates the capital gain being reinvested.

The Tax Cuts and Jobs Act of 2018 created tax deferral opportunities for capital gains which are invested in Qualified Opportunity Zones through the use of an entity called a Qualified Opportunity Fund. Capital gains that are realized prior to December 31, 2026 and subsequently reinvested in a Qualified Opportunity Fund within 180 days, will be eligible for the following deferrals under the tax law:

- ✓ The taxation of the capital gain proceeds which are reinvested will be deferred until December 31, 2026.
- ✓ The basis in the Qualified Opportunity Fund will increase if held for certain time periods (decreasing potential gain on a sale).
- ✓ If the investment in the Qualified Opportunity Fund is held for at least 10 years there will not be any capital gains taxed upon the subsequent sale of the investment.

The Qualified Opportunity Zones for Florida have been established by Governor Rick Scott, and approved by the IRS, and there are several opportunities in both Manatee and Sarasota Counties.



The map can be found at:

deolmsgis.maps.arcgis.com/apps/webappviewer/index.html?id=4e768ad410c84a32ac9aa91035cc2375

Qualified Opportunity Funds have strict requirements: The IRS has released proposed regulations indicating Qualified Opportunity Funds will need to self-certify with the IRS that they meet the strict asset and investment compliance rules to be a "Qualified Opportunity Fund" on Form 8996 upon the initial election, and then re-certify annually. At a minimum the Qualified Opportunity Fund to consist of 90 percent of Qualified Opportunity Zone business property (by direct or indirect ownership), which was acquired after December 31, 2017 and the

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Introducing Our New Managing Partner



We are pleased to announce that **Matt Plummer** has been elected the new managing partner of the firm.

Matt has been an integral member of the firm's leadership the last few years, and in his new role Matt will continue to promote the firm's delivery of exceptional client service and representation.

"I am honored to be selected by my peers to this new position, and look forward to continuing the firm's 90-year legacy of making a difference to its clients and its community," said Plummer. "With our core of seasoned attorneys and the continued development of our young associates, we are ready to adapt and assist our clients in this ever-changing market."

In addition to serving as managing partner, Matt will continue to lead the firm's real estate, banking, finance, land use and local government law practice groups.

Matt joined Blalock Walters in 2008 and has served in various leadership roles within the firm including: principal, practice group leader, board director and mentor to associate attorneys. Matt has been instrumental in the firm's growth over the last few years and looks to build on the firm's expanding practice areas.

"Matt is a common sense leader of unquestioned integrity," said Blalock Walters Chairman and Past Managing Partner, Cliff Walters. "He continues to demonstrate uncommon skills in developing talent and in serving clients. I have total confidence in his abilities and leadership."

Matt is AV Preeminent™ Peer Review Rated by Martindale-Hubbell; a member of the Real Property, Probate and Trust Law section of The Florida Bar; a Leadership Manatee graduate; past advisory council member of Mote Marine Laboratory & Aquarium; past board member of the Sarasota and Manatee County Risk Management Association and current member of the National, Florida and Sarasota/Manatee Realtor Associations.

"We proudly welcome Matt Plummer to the position of CEO and Managing Partner of our firm," said Robert Blalock. "Serving as head of our firm's successful real estate practice, Matt has the proven ability to lead the firm and is committed to sustaining the culture of Blalock Walters. Matt is locally grown, talented, ethical and hardworking."

To contact Matt, please call 941-748-0100 or email mplummer@blalockwalters.com. ■



Matthew Plummer
Managing Partner

OUR ATTORNEYS



WE MAKE A DIFFERENCE

Mark Barnebey

Land Use, Mediation;
Florida Board Certified in City,
County & Local Government Law

Fred Moore

Florida Board Certified in
Business Litigation

Stephen Perry

Banking, Real Estate Law

Anthony Bartirome

Estate Planning, Tax Law

Matthew Plummer

Banking, Real Estate Law

Robert Blalock

Banking, Business,
Estate Planning, Real Estate Law

Marisa Powers

Business Litigation,
Labor & Employment Law

Ann Breitinger

Business, Health Care Law

William Robinson

Florida Board Certified in
Real Estate Law

Anne Chapman

Labor & Employment Law

Gregory S. DeMeuse

Real Estate Law

Scott Rudacille

Land Use, Real Estate Law;
Florida Board Certified
in City, County & Local
Government Law

Kristen H. Ehrlich

Estate Planning, Tax Law

Dana Carlson Gentry

Florida Board Certified in
Wills, Trusts & Estates

Jenifer Schembri

Business, Estate Planning;
Florida Board Certified
in Tax Law

Alexander John

Business, Health Care Law

Matthew A. Staggs
Business, Real Estate Law

Charles Johnson

Business Litigation

Robert Stroud

Business, Real Estate Law;
Florida Board Certified in
Health Care Law

Matthew Lapointe

Business, Health Care Law

Mary LeVine

Appellate Practice,
Business Litigation

Amanda Tullidge

Real Estate Law

Jason Levy

Business, Health Care Law

Daniel VanEtten

Business Litigation

Melanie Luten

Business, Real Estate Law

Clifford Walters

Business, Estate Planning,
Real Estate Law



Qualified Opportunity Zones *CONTINUED FROM PAGE 1*

original use of the property commences with the Qualified Opportunity Fund ownership (i.e., the Qualified Opportunity Fund builds a new business) or the Qualified Opportunity Fund makes “substantial improvements” to the property after the date of the acquisition. The IRS has issued Revenue Ruling 2018-29, which illustrates that if land with a building is purchased by a Qualified Opportunity Fund, the “substantially improved” required is met only if within 30-months of acquiring the property, the Qualified Opportunity Fund spends an amount exceeding the total cost basis of the building, therefore at a minimum doubling the adjusted basis in the building. The adjusted basis in the land is immaterial for the substantial improvement test. Further, the Qualified Opportunity Zone business property cannot engage in the following businesses: any private or commercial golf course, country club, massage parlor, hot tub facility, suntan facility, racetrack or other facility used for gambling, or any store the principal business of which is the sale of alcoholic beverages for consumption off premises.

Generally, the requirements to qualify for these deferrals of tax include:

- ✓ Realizing a capital gain from the sale of a capital asset to an unrelated third party;
- ✓ Within 180 days, investing the capital gain into a Qualified Opportunity Fund, which is a corporation or partnership which consists 90 percent of assets located in a Qualified Opportunity Zone; and
- ✓ Electing to defer the gain from the sale or exchange. Based on the proposed regulations taxpayers will make deferral elections on Form 8949, which will be attached to their Federal income tax returns for the taxable year in which the gain would have been recognized if it had not been deferred.

Upon meeting the requirements, the tax deferral will be as follows:

- ✓ The capital gains incurred upon the sale of the capital asset will be deferred until the earlier of December 31, 2026 or when the investment in the Qualified Opportunity Fund is sold.
- ✓ The amount of capital gain recognized will be the lesser of the amount of capital gain deferred or the fair market value of the Qualified Opportunity Fund less your basis in the Qualified Opportunity Fund investment. For this purpose, the tax law provides increases in your basis, and therefore a reduction in the deferred gain over time as follows:
 - If the Qualified Opportunity Fund is held for at least five years, the taxpayer’s basis will be increased so that only 90 percent of the deferred gain is realized.
 - If the Qualified Opportunity Fund is held for at least seven years, the taxpayer’s basis will be increased so that only 85 percent of the deferred gain is realized.

There is a potential to permanently defer any additional gain on your Qualified Opportunity Fund investment, if held for 10 years.

In the event that a taxpayer holds a Qualified Opportunity Fund investment for at least 10 years, the taxpayer will not be subject to any additional capital gain on sale of the Qualified Opportunity Fund investment.

For additional information or questions regarding Qualified Opportunity Zone investments and the tax benefits please contact Jenifer Schembri at jschembri@blalockwalters.com or Kristen Ehrlich at kehrlich@blalockwalters.com. ■

BLALOCK WALTERS
REVIEW

Address Change?

To update your contact information or add a co-worker or friend to this newsletter mailing list, please contact Marketing Director Jill McGarry at 941.748.0100 or email her at jmcgarry@blalockwalters.com



Jill McGarry
Marketing Director

941.748.0100 941.745.2093 (fax)
www.blalockwalters.com

BRADENTON

802 11th Street West, Bradenton, Florida 34205

SARASOTA

2 North Tamiami Trail, Suite 400, Sarasota, Florida 34236

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To ensure compliance with Treasury Department regulations, we advise you that, unless otherwise expressly indicated, any tax advice contained in this communication (including any attachments) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code or applicable state or local tax law provisions or (ii) promoting, marketing or recommending to another party any tax-related matters addressed herein. This publication is not intended as legal advice, which may often turn on specific facts. Readers should seek legal advice before acting with regard to the subjects mentioned herein. Citations omitted due to space limitations but available upon request.

AFFILIATIONS AND HONORS

The information in this newsletter is not intended as legal advice, but rather as a service to our clients, friends and other Internet users. If you have questions about any of the information contained in the newsletter, please contact an attorney for a consult. Please keep in mind that contacting us by itself does not establish an attorney-client relationship. Therefore, you should not convey any confidential information to us until a formal attorney-client relationship has been established after our thorough conflict of interest procedures have been completed. We welcome your inquiries, but please keep the above information in mind, as well as the fact that electronic mail on the Internet is not secure in most instances. Accordingly, you should not send confidential or sensitive information in e-mail messages. Thank you for your interest in Blalock Walters.

Employment law issues to consider in health care mergers and acquisitions



A thorough due diligence investigation is a key component of an acquisition on the buyer side. On the seller side, it is important to understand what the buyers are looking for and to be prepared to provide this information.

BY ANN W. CHAPMAN, ESQ. AND
MATTHEW J. LAPOINTE, ESQ.

In August 2018, the website “RevCycle Intelligence” reported that for the 15th consecutive quarter private equity firms and other buyers announced over 200 healthcare merger and acquisition deals. Of course, many more deals were not announced publicly. A report from the Health Research Institute predicts that continued regulatory uncertainty will drive the increase in healthcare merger and acquisition deals.

Regulatory uncertainty, including continuing uncertainty about the Affordable Care Act, is exacerbating reimbursement and cost pressures. With income predictability more challenging, many providers are more inclined to sell.

As with any acquisition, the due diligence investigation is a key component of a health care acquisition. Before committing to the transaction, the buyer wants to make sure it knows what it is buying and what obligations it is assuming. It is particularly important to conduct a thorough investigation of any employee or management issues. While a buyer may agree to assume certain contractual obligations of the seller as part of the deal, many employment statutes impose “successor liability” for a new employer under certain circumstances.

A buyer’s failure to examine employment law issues may result in future liability for the survivor entity or purchaser (the “New Employer”).

Here is a brief review of some of the issues that the New Employer should address in the context of the acquisition of a health care entity.

CONTRACTS

Some employees may have written employment agreements. The New Employer should be clear as to its obligations under these agreements, if any. Additionally, it is not always the case that employment agreements are assignable, particularly non-competition and non-solicitation covenants. It is important to review such provisions carefully.

COLLECTIVE BARGAINING AGREEMENT

Unions are not uncommon in the healthcare industry. An Employer should be aware if a Collective Bargaining Agreement is in place or if it has been discussed in the recent past.

HEALTHCARE LICENSES

The New Employer should obtain copies of all required licenses and verify that providers are in good standing.

HANDBOOK/POLICIES

The New Employer should request copies of all handbooks in place as well as prior versions. It is important to review current practices and whether they are consistent with the written policies, particularly concerning vacation/sick time.

INSURANCE COVERAGE

The New Employer should evaluate insurance coverage. This includes malpractice insurance for providers as well as the entity itself and whether there is Employer Practices Liability Insurance coverage.

PAY ISSUES

Changes to the workforce could result in pay differentials that could create liability for the New Employer. For example, a significant difference between a male employee and female employee performing the same position for the New Employer could result in Equal Pay Act or Title VII claim.

EMPLOYEE BENEFITS AND ERISA

The New Employer should request a summary of all benefits provided to employees and copies of all ERISA-governed pension, profit sharing, deferred compensation and retirement plans. The New Employer should review any deferred compensation arrangements to ensure compliance with IRS Section 409A.

LOANS

The New Employer should determine if there are any outstanding loans from employees that need to be repaid pre-transaction.

EXEMPT VS. NON-EXEMPT

Information concerning employees' job duties and pay classification (exempt or non-exempt) should be obtained. Depending upon the size of the workforce, the New Employer may wish to conduct a wage and hour audit to determine any potential minimum wage issues or overtime liability issues under the federal Fair Labor Standards Act or applicable state law.

I-9 COMPLIANCE

The New Employer should evaluate whether I-9s are compliant and if new I-9s need to be completed by employees.

INDEPENDENT CONTRACTOR MISCLASSIFICATION

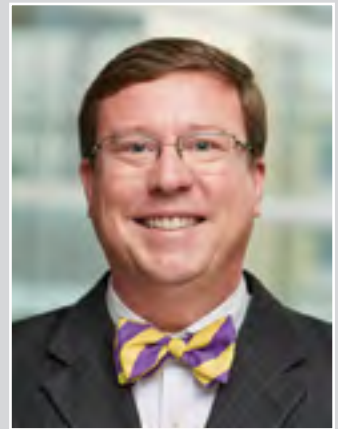
Misclassification of workers as independent contractors when they should be classified as employees is often a problem in the acquisition of smaller healthcare providers. The New Employer should obtain a list of independent contractors and should analyze whether those individuals are properly classified as such.

NON-COMPETE AGREEMENTS

The New Employer should review all non-competition agreements and other restrictive covenant agreements to determine enforceability and assignability.



Anne Chapman
Labor & Employment Law



Matthew Lapointe
Business, Health Care Law

EMPLOYMENT LAWSUITS/ADMINISTRATIVE PROCEEDINGS

The New Employer should inquire into any lawsuits, settlements or administrative actions involving current or former employees of the company in the past ten years.

A thorough due diligence investigation is a key component of an acquisition on the buyer side. On the seller side, it is important to understand what the buyers are looking for and to be prepared to provide this information. In addition, the seller will be required to provide in the sale or merger document certain warranties and representations concerning their past employment practices. ■

The health care lawyers at Blalock Walters work closely with our employment law colleagues to ensure that our clients on the buyer side conduct a thorough investigation of employment law issues.

We also advise our clients on the seller side how to prepare for the due diligence investigation and assist them in the review and drafting of the warranties and representations contained in the sale or merger documents.

Florida law sunsets on coastal communities' customary use ordinances

In layman's terms, customary use is what allows the public to enjoy Florida's beaches without interference from the neighboring beach front property owners.

BY GREG DEMUSE, ESQ.

If you've traveled to beaches around the state, you have probably seen cordoned off sections of the beach—attempts by private property owners to stake their claim to a patch of prime coastal property. However, these attempts by private property owners to assert dominion over their land are often in direct opposition to the public's ability to fully utilize Florida's treasured and world famous beaches.

Meanwhile, most citizens and tourists alike frolic along the sandy coastlines without realizing that this is actually a battlefield of competing, and compelling, property rights.

In more technical terms, customary use means that "if the recreational use of the sandy area adjacent to the mean high tide has been ancient, reasonable, without interruption and free from dispute, such use as a matter of custom, should not be interfered with by the owner."

After reading this quotation word for word, one might wonder: Where did this definition come from? Why mean high tide? What is ancient, reasonable, and free from dispute? All are important inquiries, so we'll start with the easy answers and then tackle the more difficult question.

This description of **customary use** comes from a 1974 opinion of the Florida Supreme Court, in the case of *City of Daytona Beach v. Tona-*



Gregory S. DeMeuse
Real Estate Law

Rama, Inc. This case arose when the owner of beach front property built an observation tower on the sandy parcel of land lying seaward of the sea wall, but landward from the hard packed driving surface of the beach (in Daytona Beach, you can actually drive your car on the sandy beach along the ocean!).

The parties agreed that this area was not inundated by ocean water, except during hurricanes and extremely high tides. Although the case was decided in favor of the tower-builder, the decision is nonetheless seminal in establishing and explaining the right of the public to use the portion of the beach commonly not covered in water by the tidal flows. As the court so eloquently noted, "No part of Florida is more exclusively hers, nor more properly utilized by her people than her beaches."

In fact, while the doctrine of customary use is judicially created common law, the right of the public to use the beaches of this state is enshrined in the Florida Constitution. Specifically, this right originates in Article 10, section 11, deemed the "public trust doctrine," which leads us to another key definition and the answer to the second question above.

The public trust doctrine (as simplified) sets forth that "title to lands under navigable waters . . . including beaches below mean high water lines, is held by the state . . . in trust for all the people." To further clarify, the state generally owns all the coastal property in Florida that is seaward of the **mean high tide** line for the benefit—and use—of the public.

At this point, let's picture a beautiful, warm, sunny day at your favorite Florida beach. You lay out a towel in the sand, pop up a beach umbrella, and begin to leisurely read your new book. The hours pass by and the waves roll in, until the water laps at the foot of your towel. Wanting to stay dry, you move your beach gear back toward the dunes and then plop down to start the next chapter. Suddenly, from the balcony of the house behind you, comes a loud yell, "HEY YOU! Get off my property!" You look around, stunned. Moments ago you were enjoying a perfect day at the beach . . . now you're trespassing on private property. What just happened?

At first, you were legally on state owned land, courtesy of Florida's public trust doctrine. But, as soon as you moved landward of the mean high tide line, you entered private property, which (without permission) is considered trespassing. Now, you finally understand the purpose of customary use! If the beach has been recreationally used by the public in a manner that is "ancient, reasonable, without interruption and free from dispute," your use of the dry sandy beach should not be interfered with by the owner, even if you are on his or her private property.

Lastly, we are left with the question: What is **ancient, reasonable, and free from dispute**? This question puzzled courts and coastal communities alike for several decades. Then, a couple of years ago, Walton County, situated along the coast in Florida's panhandle, came up with a creative solution.

The answer was simple: to pass an ordinance documenting the customary use of Walton County beaches since before 1970 and asserting that "[t]he public's long-standing customary use of the dry sand areas of all of the beaches in the County for recreational purposes is hereby recognized and protected." Thereby, every beach in the county was subject to the public's customary use and obstructions such as ropes, chains, signs, or fences were prohibited.

In opposition to this local ordinance stood state lawmakers and many of their constituents owning beach front property, who did not condone the broad-sweeping approach to establishing customary use. They reasoned that customary use was a judicially created doctrine, which had always been decided on a case by case basis, not

as a county-wide determination. After garnering enough support, the state legislature responded in 2018 with a law prohibiting local governments from adopting or keeping in effect an ordinance or rule establishing customary use of any portion of the beach above the mean high-water line, unless the ordinance or rule is based on a judicial finding of customary use.

Instead, a local government that seeks to affirm the existence of customary use on private property must follow specific notice and public hearing requirements, and then seek a judicial determination in circuit court. The only exception to these requirements is for local governments with ordinances or rules that predate January 1, 2016, or July 1, 2018. If adopted prior to 2016, the ordinance or rule may remain in effect. If adopted prior to July 2018, the local government may use customary use as an affirmative defense in any proceeding challenging its ordinance or rule. To be sure, the new law is a victory for proponents of private property rights for those along Florida's coastline. On the other hand, the ship has now sailed for local governments seeking to establish the public's right of customary use on a mass scale along their coastlines. ■

PHOTO COMPLIMENTS OF
JOE HENDRICKS OF ANNA
MARIA ISLAND SUN



Do you and your family members know your legal name?

Be very careful about using your nickname on legal documentation, financial accounts or even your electric bill because you could run into problems in obtaining assets or government benefits if there is confusion over your identity

BY DANA CARLSON GENTRY, ESQ.

When I was young I did not appreciate my father's insistence on a simple and short name not easily changed into a nickname.

In all "legal" documents I have always used my simple first name "Dana." But now I realize with the Federal Patriot Act and the necessity of proving one's identity for so many activities and in protecting one's assets, what a gift my father gave me by insisting on a simple first name for me when I was born.

I have had a few clients run into problems, for instance, in obtaining assets or government benefits to which they are entitled, because most of their current documentation (such as bank accounts or electric bills) are in their "nickname," not the legal name on their birth certificate.

If your name is really "Melissa Ann Jones" (NOT one of my clients) don't use "Missy Jones" or "Ann Jones" (even if that is what you prefer to be called) on your legal documents or your financial and other accounts.

Here are a few suggestions to make it easier for you and for your family:

1. If you don't have a certified copy of your birth certificate, get one to keep with your important papers. For women who marry and take their husband's last name, it also gets a bit more complicated.
2. Keep the paperwork you send to Social Security and other entities where you have to

change your name, so that you have a personal record of those changes for yourself and your family.

3. Use your legal name on your Will or Trust, as well as your driver's license, and on at least one bill.
4. If you tend to use your middle name on financial accounts, at least make sure the initial of your first name is included with the middle name on the account (and gentlemen, please include the Jr. if you have the same name as your father).
5. Finally, parents, if you have never shared your real full name with your children, please tell them your full names before it's too late. Also tell them where you keep your social security card and other important papers. It takes quite a bit of time to correct a death certificate if certain information is incorrect, and uncertainty about legal names could delay administration of your estate or trust after you are gone. ■



Dana Carlson Gentry
Florida Board Certified in
Wills, Trusts & Estates



Questions?

Contact Dana Carlson Gentry for advisement at dgentry@blalockwalters.com or 941.748.0100.



BEHIND THE *Suit*

With Stephen Perry



Stephen, his wife Ricinda and their daughter Victoria



Stephen and Victoria at her dance recital



Trying on Halloween costumes

Stephen Perry is a banking and real estate attorney who has been with Blalock Walters since 2004.

What's the most daring thing you've ever done?

Be a parent. Just kidding, ice trekking on a glacier in Alaska.

Who is your greatest inspiration?

My parents whom worked hard their entire lives to provide better lives for their children.

What was your first job?

I was a customer service representative at Blockbuster Video. Be Kind. Rewind.

Favorite band?

Pearl Jam

What is your favorite thing to do?

Go on cruises with my family.

Who is your favorite cook and what dish of theirs do you like best?

Easy, my wife, Ricinda. Brownie points, but it's true. Her Thanksgiving dinner is out of this world.

If you were a super-hero, your power would be...

Invisibility

What has been your favorite vacation?

We went to Maui and Kauai three years ago, and it was amazing.

And what destinations are on your bucket list?

Old Trafford, South Pacific, New Zealand and Australia

My hidden talent is...

I am a state champion chess player

On the weekends, I...

Relax with my family

The most unusual thing I've ever eaten was...

I don't eat unusual things

If you could go back in time, what year would you travel to and why?

1995. My senior year of high school, and I'll leave it at that.

What is your proudest accomplishment?

Being happily married for 16 years (more brownie points).

What song would you say best sums you up?

"I'm Amazed" by My Morning Jacket

What is your favorite childhood memory?

Winning soccer state championship when I was 12.

What's the craziest thing you've done in the name of love?

Ricinda and I went to college three hours away from each other. One weekend I went to surprise her and drove up to see her. I went to her apartment, but she wasn't there. This is a time before cell phones. I waited awhile and then her home phone rang I picked it up, and Ricinda was on the other end. She asked, "Where are you?" I said, "I am at your apartment...surprise!" I asked her where she was and she said she was at my apartment... surprise! Long story short, I drove six hours in one night in the name of love. ■



Making a Difference...

Employees collect cash, much needed supplies for Hurricane Michael relief

Blalock Walters employees helped make a difference by collecting much-needed cash and supplies for those impacted by Hurricane Michael. If you would like to provide aid, please contribute to a trusted, mainstream organization. If you are unsure about a group, check them out at the Better Business Bureau's Wise Giving Alliance or Charity Navigator. ■



Supporting Bradenton Blue Foundation helps needs of Bradenton Police Department

We were proud to support The Bradenton Blue Foundation while playing at the Wagner Realty Golf Classic at Tara Golf and Country Club. The Bradenton Blue Foundation supports the needs of Bradenton Police Department, ranging from community outreach, training, officer recognition and support in the event of a catastrophic occurrence that may affect personnel. ■



Greg DeMeuse, Matt Staggs, Stephen Perry and Jeremy Young



Manatee Chamber of Commerce presents the firm with a commemorative Gold Member plaque

Blalock Walters honored as Gold Member by Manatee Chamber of Commerce

Over the last 56 years, Blalock Walters attorneys have engaged in leadership positions with the Manatee Chamber of Commerce - serving on the board of directors, committees and Manatee Young Professionals. We are proud of our continued membership and investment in the award-winning Manatee Chamber. Join us in supporting the Chamber's mission of building a positive business environment while enhancing our community's quality of life! ■

Fred and Lisa Moore host Manatee Florida Association for Women Lawyers fundraiser

Fred and Lisa Moore opened their home to host a fun and entertaining charity shrimp boil. The attendees, members and guests of Manatee Florida Association for Women Lawyers (FAWL), raised over \$8,000 for Saving our Seniors, an organization that assists seniors with activities of daily living and maintaining a safe environment. ■



FAWL members raise money for local charity

Congratulations to Cheers for Charity on raising over \$4,000 at their "Good Vibrations" bar tending event! Proceeds will benefit local charities: Turning Points, Humane Society of Manatee County, Kappa Alpha Psi Project Guide Right, St. Joseph's food pantry and SUGAR.

Cheers for Charity is a women's giving circle, co-founded by Attorney Amanda Tullidge. Attorneys Marisa Powers, Annie Breitinger and Kristen Ehrlich are dedicated members. The ladies had a great time tending bar during the event at The Good Liquid Brewing Company. ■

THREE CHEERS FOR Cheers For Charity



Linda Taylor, Nikki Carlock, Mark Reinfandt, Jill McGarry, Kerri Comstock, Michele Gardner



Photo booth fun



Cheers for Charity members Sandra Marines, Olivia Lamer, Jill Gass, Janel Shinn, and Amanda Tullidge



Marisa Powers



Fred and Lisa Moore



Ann, Baby Karl and Al Breitinger



Annie Breitinger



Kristen Ehrlich



About Us...



Corporate, Real Estate Attorney Matthew Staggs joins Blalock Walters

We are pleased to welcome attorney Matthew A. Staggs to our corporate and real estate practice groups. Matthew earned his juris doctor from Penn State Law and his bachelor of science in economics from University of Florida.

In his corporate law practice, Matthew counsels clients regarding entity formation, business governance issues, business transactions and regulatory matters.

His services include drafting and negotiating transaction documents such as asset purchase agreements, stock purchase agreements, operating, partnership and shareholder agreements, and employment agreements; structuring and effectuating the sale and purchase of businesses, assets or divisions and joint ventures.

"The firm is thrilled with the addition of Matt Staggs to our growing Corporate and Real Estate practice groups," said Matthew Plummer, Managing Partner.

"These areas of law have been a bedrock of the Firm over the past 90 years of existence, and the addition of Matt will help add to the depth and expertise in service that we provide to our clients in these areas. Matt's skills, personality and commitment to our clients and community make him a perfect addition to the Blalock Walters team."

If you want to know more about our corporate law services, please contact Matthew at 941.748.0100 or mstags@blalockwalters.com. ■



Matthew A. Staggs
Business, Real Estate Law

Matt Lapointe appointed chairman of Manatee Chamber of Commerce healthcare committee

“We are excited about Matt Lapointe's leadership as chair of our healthcare committee, which addresses business priorities related to healthcare in our community," said Jacki Dezelski, president and CEO of the Manatee Chamber. "From the opioid crisis to employee well-being, the committee explores policy and program development with a business perspective."

"This year, the committee has focused its attention on the issue of access to care," said Matt about the committee's priorities. "We are trying to find ways to better connect people to the health care resources available in our community."

"There are a great many people who are not currently accessing health care, either because they lack insurance or they lack the financial means to pay for their care. We have identified several health care resources in our community that are available to this population and we need to find ways to publicize the availability of these resources. One way is to enlist the Chamber's business members to spread the word among their workforce that these resources are available."

Lapointe is a principal in the firm's healthcare and corporate law practice groups. In his healthcare law practice, Lapointe advises physician groups, dentists, assisted living facilities and other health care institutions.

In addition to counseling these clients on matters common to all businesses, such as personnel issues, financing, and corporate governance, he advises on compliance with the HIPAA Privacy and Security Rules, the federal anti-referral law, anti-kickback law, Medicare and Medicaid compliance, as well as compliance with state healthcare laws.

Lapointe has handled numerous health care transactions, including the purchase and sale of physician practices, dental practices, surgical centers, nursing homes and assisted living facilities. ■

Six attorneys recognized in 2019 "The Best Lawyers in America®"

Six Blalock Walters attorneys have been selected by their peers for inclusion in "The Best Lawyers in America®" 2019.

Clifford L. Walters, III and **William C. Robinson, Jr.** have been selected by their peers for inclusion in The Best Lawyers in America in the field of Real Estate Law.

Charles F. Johnson was selected in the practice area of Litigation- Real Estate and **Mark P. Barnebey** was selected for Land Use & Zoning Law.

Matthew J. Lapointe was selected for Corporate Law and **Robert G. Blalock** was selected for Trusts and Estates.

A listing in *Best Lawyers* is widely regarded as a significant honor conferred on a lawyer by his or her peers. The lists of outstanding attorneys are compiled by conducting exhaustive peer-review surveys in which tens of thousands of leading lawyers confidentially evaluate their professional peers.

If the votes for an attorney are positive enough for inclusion in Best Lawyers, that attorney must maintain those votes in subsequent polls to remain on the list for each edition. ■



Blalock Walters earns 2019 Best Law Firm ranking by US News and Best Lawyers

For the sixth consecutive year, Blalock Walters has been ranked as a "Best Law Firm" by *U.S. News and Best Lawyers*®.

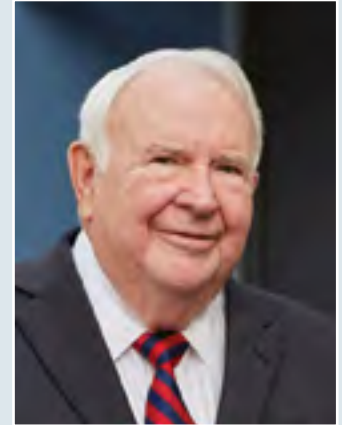
For 2019, the firm earned the recognition in the following areas: Sarasota - Real Estate Law, Litigation, and Trusts & Estates Law. Firms included in the 2019 *Best Law Firms* list are recognized for professional excellence with persistently impressive ratings from clients and peers. Achieving a tiered ranking signals a unique combination of quality law practice and breadth of legal expertise.

To be eligible for a ranking, a firm must have a lawyer listed in *The Best Lawyers in America*, which recognizes the top four percent of practicing attorneys in the United States. Blalock Walters has six lawyers listed in The Best Lawyers in America - **Clifford L. Walters, III**, **Charles F. Johnson**, **Mark P. Barnebey**, **Matthew J. Lapointe**, **William C. Robinson** and **Robert G. Blalock**.

Over 13,000 attorneys provided more than 1,000,000 law firm assessments, and over 7,500 clients provided more than 65,000 evaluations. ■



Mark Barnebey, Land Use, Mediation;
Florida Board Certified in City,
County & Local Government Law



Robert Blalock
Banking, Business,
Estate Planning, Real Estate Law



Charles Johnson
Business Litigation



Matthew Lapointe
Business, Health Care Law



William Robinson
Florida Board Certified in
Real Estate Law



Clifford Walters
Business, Estate Planning,
Real Estate Law



**BLALOCK
WALTERS**
ATTORNEYS AT LAW

WE MAKE A DIFFERENCE



Mark Barnebey speaks to Leadership Manatee about importance of service

Mark Barnebey spoke to Leadership Manatee about the importance of becoming involved in our community through service in local government and on the boards of directors for not-for-profit organizations.

As up and coming leaders, Leadership Manatee participants are ideal candidates to serve in these positions, which can be both rewarding, enlightening and sometimes even entertaining.

There are a wide range of local governments and not-for-profit service opportunities in Manatee County and the various municipalities, providing plenty of opportunities for every individual.

“It is our goal at Blalock Walters to make a difference in our community. By serving on these local government committees and charitable boards we make a direct impact in the lives of others in Manatee County,” said Mark. ■

Taylor Uselton, Connor McMillan work with mentors as summer law clerks

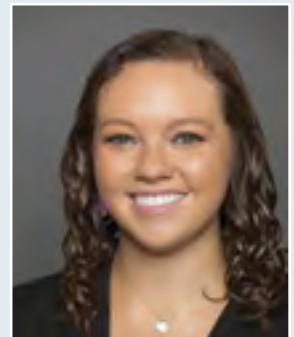
This summer, we hosted two law clerks who worked closely with their senior attorney mentors to learn about the firm’s different practice group and to gain experience and skills for their budding legal careers.

Taylor Uselton grew up in Manatee County and graduated from Palmetto High School. She earned her bachelors degree in business marketing at Florida State University. She is entering he third year at Stetson Law in Gulfport, Florida. At Stetson, she serves as a senior ambassador, president of the Christian Legal Society and president of the Second Amendment Society. Tayler decided to study law following a Business Law course she took at Florida State.

“The business law class exposed me to the legal work that ensured that the business world ran smoothly, and that intrigued me,” she said. When she is not studying law, she enjoys fitness, boating, playing with her black lab, Maui Beau, baking family recipes and attending football games. Tayler proudly ran the Skyway Bridge 10K in one hour & five minutes – spending some of the time at the top taking pictures!

Connor McMillan earned a degree in both psychology and economics with a minor in business from University of Florida. He just completed his first year at the University of Virginia School of Law, where he serves on the editorial board of the Virginia Journal of Social Policy and the Law and is the chair of the Health and Wellness Committee. Always fascinated by his father’s legal practice and wanting to make an impact on people’s lives, Connor chose to study law.

“Whether it is through reforming the justice system or adapting to new laws, I thought that law could be an avenue by which I helped people on a broad scale,” said Connor. When Connor is not hitting the books, he is watching nature documentaries, working out and trail running. ■

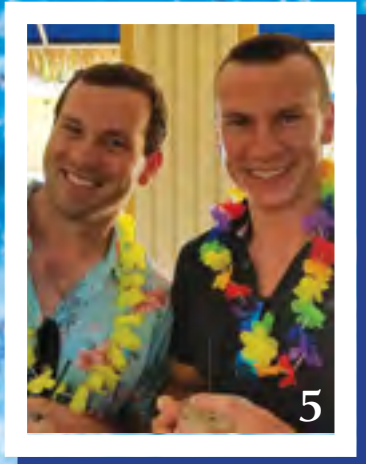
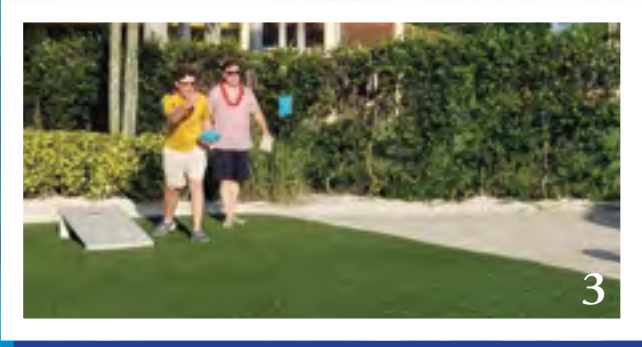


Law Clerk Taylor Uselton



Law Clerk Connor McMillan

EMPLOYEE APPRECIATION DAY



- 1. Matt and Nicole Plummer
- 2. Marlene Blalock, Dannie Sherrill, Bob Blalock and Tony Bartirome
- 3. Playing Cornhole
- 4. Delicious food served by Bradenton Country Club
- 5. Greg DeMesue and Connor McMillan
- 6. Little fish Isla McGarry and Amelia Powers
- 7. Lots of fun together

Thank You Employees

We held a family-friendly **Splash Bash** at Bradenton Country Club in appreciation of the hard work and dedication of our employees. They and their families enjoyed a cookout, tiki bar, swimming and lawn games. Cannonballs into the pool, too!



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Bradenton, Florida 34205

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To better serve you, we have expanded our office in the Sarasota One Tower. Our new Sarasota address is 2 North Tamiami Trail, Suite 400, Sarasota, Florida 34236.



As the holiday season is upon us, we find ourselves reflecting on the past year and the loyalty of our clients and friends.

Our priority in the new year is continuing to make a positive difference in your personal and professional goals and endeavors.

The Blalock Walters team wishes you health, happiness and prosperity in the new year!