



Business Law

New law may extend COVID-19 tax credit

The recently enacted Taxpayer Certainty and Disaster Tax Relief Act of 2020 made changes to the employee retention tax credits created by the Coronavirus Aid, Relief and Economic Security Act (CARES).

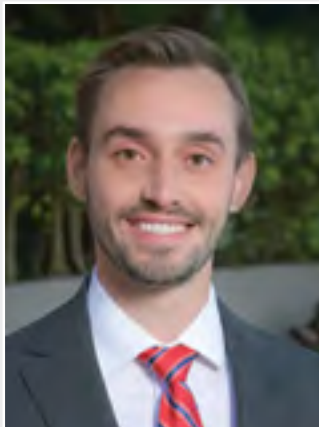
BY MICHAEL J. FARR, ESQ.

One of the major changes was extending the Employee Retention Credit (ERC) until June 30, 2021. This allows eligible employers to claim a refundable tax credit against the employer's share of Social Security tax equivalent to 70 percent of the qualified wages paid to employees from January 1, 2021 until June 30, 2021.

The maximum ERC available is \$7,000 per employee per calendar quarter, which equals \$14,000 per employee for 2021. Additionally, the Act provides that employers who were given Payroll Protection Program (PPP) loans are able to claim the ERC for qualified wages that are not eligible for forgiveness under the PPP rules.

The Taxpayer Certainty and Disaster Tax Relief Act of 2020 altered the definition of qualified wages.

For employers with an average of 500 or fewer full-time employees in 2019, qualified wages are wages paid to employees when the operation of the company was at least partially suspended, or when there was a decline in gross receipts, regardless of whether the employee provided services. For employers with an average of more than 500 full-time employees in 2019, qualified wages are wages paid to employees who were not providing services when the operation of the company was at least partially suspended or when there was a decline in gross receipts.



Michael Farr
Business, Health Care Law

Employers may obtain the ERC before they file their employment tax returns by reducing employment tax deposits. Employers with an average of 500 or fewer full-time employees in 2019 may complete a Form 7200 to request advanced payment. However, if an employer had an average of more than 500 employees in 2019, they are not eligible for the advance.

Employers running their trade or business from January 1, 2021 through June 30, 2021 are eligible if they undergo either:

- A full or partial suspension of the operation of their trade or business during this period because of governmental orders limiting commerce, travel or group meetings due to COVID-19, or

- A decline in gross receipts in a calendar quarter in 2021 where the gross receipts of that calendar quarter are less than 80 percent of the gross receipts in the same calendar quarter in 2019 (to be eligible based on a decline in gross receipts in 2020 the gross receipts were required to be less than 50 percent of the comparable in 2018).

If an employer was not in existence in 2019, they may use the corresponding quarter in 2020 as a reference instead. Also, for Quarter 1 and Quarter 2 of 2021, employers may measure the decline using the previous quarter compared to the same quarter in 2019 (2020 Quarter 4 and 2021 Quarter 1, respectively). The IRS will be issuing further instructions on this.

For more information, please contact
business and estate planning attorney Michael Farr
at 941.748.0100 or mfarr@blalockwalters.com.



Staying optimistic while navigating the ever-changing legal landscape for our clients in this new normal

The landscape of businesses, nonprofits and governments permanently changed in the wake of the COVID-19 pandemic. While our community and clients faced unparalleled challenges, we are proud of the resilience and strength with which these challenges were surmounted.

Within the Firm, our attorneys and staff worked long hours to stay up-to-date with ever-changing industry regulations and serve our clients with dedication and compassion. I am grateful for their commitment as well as the tireless efforts of all those who worked to keep our community safe, informed and growing.

- The pandemic has encouraged clients of all ages to consider the best ways to prepare for the future of their families and businesses. Our **ESTATE PLANNING AND BUSINESS SUCCESSION** teams have been hard at work connecting with clients in-person, over the phone and through new video conferencing technology, including virtual will signings.
- The housing market has boomed as people take advantage of working remotely in paradise. So far this year, our **REAL ESTATE** department has closed more than double the number of transactions from the year prior, lending their expertise to the buyers and sellers involved and assisting with creative financing and occupancy solutions.
- The past few years have seen several major tax law and financial changes, with further changes expected from pandemic recovery and tax re-structuring proposals. Our **TAX LAW** attorneys continue to stay apprised of these potential changes to better serve our clients.
- In our **HEALTH CARE** practice, we are assisting clients to meet the changing patient and physician interface and regulatory issues involved in providing telehealth and telemedicine services more widely.
- With courthouses limiting in-person proceedings, our **LITIGATION** department has seamlessly adapted to the new virtual platforms, enabling our attorneys to gather

information, elicit witness testimony, and even conduct jury trials without delay.

- Our **LABOR AND EMPLOYMENT** practice has been hard at work educating employers on compliance with changing federal laws, including the Fair Labor Standards Act and the Family and Medical Leave Act, which provide critical protections to our citizens during the pandemic.
- The **LAND USE AND LOCAL GOVERNMENT** department continues to guide both clients and municipalities as Sarasota and Manatee counties continue their unprecedented growth.



Matthew Plummer
Managing Partner

While the pandemic has unfortunately required us all to take a step back from many in-person events, Blalock Walters has remained committed to the tenets of philanthropy and community service upon which we were founded. We were pleased to support the new, inventive programming put on by our local nonprofits to continue their crucial work. Our Firm participated in a wide range of these new avenues for philanthropy, from sponsoring the Martin Luther King, Jr. Youth Essay Awards to attendance at virtual galas to continuing volunteerism. We are, and will continue to remain, committed to giving back to the communities in which we live and serve.

The Firm is looking with optimism towards the end of the year as we continue to help our clients navigate the changing waters and return to our shared “new normal.”

—Matthew Plummer

“...our attorneys and staff worked long hours to stay up-to-date with ever-changing industry regulations and serve our clients with dedication and compassion.”

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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 jmccgarry@blalockwalters.com



Jill McGarry
Marketing Director



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.

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.

New administration, pandemic result in BIG changes that may affect your business, employees

BY ANNE W. CHAPMAN, ESQ.

While employment law is always developing, the combination of the White House administration change and Covid-19 during the past year has resulted in greater than normal changes in this area of law. Below are highlights of some of the recent developments for you to consider when evaluating your current workplace practices and procedures.

MINIMUM WAGE

Approval of a Constitutional amendment by Florida voters last year resulted in Florida's minimum wage increasing to \$10 per hour, effective September 30, 2021. Thereafter, Florida's minimum wage will increase \$1 per hour each year until reaching \$15 per hour effective September 30, 2026. Likewise, pursuant to a recent executive order, minimum wage for employees of federal contractors will increase to \$15 per hour beginning in 2022.

COVID-19 PAID LEAVE PROVISIONS

While paid COVID-19 related leave expired at the end of 2020, the American Rescue Plan Act of 2021 provides that eligible employers can claim refundable tax credits related to voluntarily providing COVID-related leave from April 1, 2021 through September 30, 2021.

INDEPENDENT CONTRACTOR RULE

The Department of Labor (DOL) withdrew the independent contractor rule that it finalized shortly before the change in administration earlier this year. This rule change is expected to make it more difficult to classify certain workers as independent contractors rather than employees. The DOL also confirmed that it remains focused on reducing misclassification of workers as independent contractors.

For more information regarding employment law, please contact Anne Chapman at (941) 748-0100 or achapman@blalockwalters.com.

JOINT EMPLOYER

We also anticipate the Department of Labor will revise last year's joint employer rule, which narrowed the circumstances under which an employer can be deemed a joint employer under the federal law establishing minimum wage and overtime requirements, the Fair Labor Standards Act (FLSA). This rule is currently not in effect as a result of a legal challenge.

COVID-19 VACCINATIONS

There is no definitive guidance related to mandatory vaccination policies from any governmental agency. However, it is apparent that employees should conduct significant analysis before implementing a policy requiring employee vaccinations. Equal Employment Opportunity Commission (EEOC) guidance issued late last year confirms that an employer's vaccination requirement could affect an employee's rights under the Americans with Disabilities Act, Title VII of the Civil Rights Act of 1964 and the Genetic Information Nondiscrimination Act.



Anne Chapman
Labor & Employment Law



Litigation

Two legal mechanisms can be used to protect elderly relatives' estate planning intentions

BY DANIEL P. VANETTEN, ESQ.

It was the best of times; it was the worst of times: was an elderly relative's revision of their estate planning documents the result of that relative's wise old age or has age made that relative foolishly give the fruits of their lifetime of labor to a stranger?

Recent estimates show that Florida has four and a half million retirement aged individuals living within the state. Many of these individuals move to Florida from another state and, if their spouse predeceases them, they may be cut off from social and familial networks.

As their age advances, so too may mental infirmities that too often accompany advanced old age. Like buzzards, some dishonest individuals use these diminished family networks and diminished mental capacity to prey upon Florida's elderly population. Unfortunately, sometimes it is nearly impossible to prevent these dishonest individuals prior to an elderly individual's passing.

Often this leaves the deceased relative's family simultaneously trying to cope with the passing of their relative and understanding why their relative's finances were drained or their estate plan altered. Thankfully, Florida has legal mechanisms designed to protect our elderly population's estate planning intentions.

Two popular legal mechanisms include a claim for Tortious Interference with a Testamentary Expectancy and a claim of Exploitation of an Elderly Individual pursuant to Florida Statute 415.1111. The exact elements of these two claims differ, but courts reviewing claims under each are guided by certain presumptions and factors in determining whether improper conduct occurred.

The most common factors examined are those related to what are called the Carpenter Factors. These factors are often hard to validate until after the loved one has passed and may not be intuitive to family members reviewing their deceased loved one's affairs.

Luckily, Florida's courts look at some additional factors that may more easily alert family members and may even alert them to trouble before the passing of their loved one.

- Whether the dishonest individual isolated the deceased family member and disparaged the deceased's family members
- Whether there are mental inequalities between the deceased family member and the dishonest individual; and

- Whether changes to the deceased family member's will or trust provision were reasonable.

By keeping alert for these factors, before and after a family member has passed, loved ones can help protect their older family members from being preyed upon by dishonest individuals. If a loved one has already passed away, having knowledge of these factors ensures enable the deceased's family members that their loved ones received the tangible fruits of a lifetime of labor. Even if it takes legal intervention to achieve that result.



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Two of Florida's legal mechanisms designed to protect our elderly population's estate planning intentions include a claim for Tortious Interference with a Testamentary Expectancy and a claim of Exploitation of an Elderly Individual pursuant to Florida Statute 415.1111.



When video conference meetings, email voting are appropriate for non-profit boards of directors

BY ANN K. BREITINGER, ESQ.

Electronic communication has become a vital aspect of our everyday lives. We are able to communicate faster, cheaper, and with more people simultaneously than ever before.

There are many benefits that come with today's electronic communication, but it is important for an organization's board to be aware of when electronic communication is appropriate, and when it's not.

While email voting is enticingly simple and fast, in many jurisdictions a board that relies on email voting fails to comply with statutory and common law requirements for a valid meeting.

In Florida, the statutes provide that board action may be taken either at a meeting (including a meeting by electronic communication) or by unanimous written consent. In most states, Florida included, the directors of a nonprofit organization may not vote by email or by proxy. An email vote, which is a proposal circulated and responded by email, is essentially a proxy vote delivered electronically.

The idea behind these restrictions is that a board is a deliberative body in which debate and various viewpoints are to be considered in fulfilling each director's fiduciary duty to the corporation.

Florida Statutes allow for meetings to be conducted "through the use of any means of communication by which all directors participating may simultaneously hear each other during the meeting," unless the articles of incorporation or bylaws provide otherwise. FLA. STAT. § 607.0820(4); FLA. STAT. § 617.0820(4).

These provisions allow for teleconferences and web-based conferencing such as Zoom meetings that combines both voice and video communication. Therefore, although meetings and voting may not take place over email, they make take place over other forms of electronic communication that have become commonplace during the pandemic such as Zoom and telephone conferences.

If an online meeting via video or phone conference is not feasible, the board of directors for an organization may also act by unanimous written consent, an approach easily adapted to email.

"Unless the articles of incorporation or the bylaws provide otherwise,

action required or permitted by this chapter to be taken at a board of directors' meeting or committee meeting may be taken without a meeting if the action is taken by all members of the board or of the committee. The action must be evidenced by one or more written consents describing the action taken and signed by each director or committee member." FLA. STAT. § 607.0821; FLA. STAT. § 617.0821. Thus, unanimous written consent provides an opportunity through which an organization can take advantage of the convenience of email, but still comply with state statutory requirements. The difficulty is in finding the appropriate balance between risk and convenience.

When attempting to gain formal written consent over email, the most cautious and careful way to circulate that consent is by an attachment to an email that is printed, signed, and scanned back to the organization's leaders.

Organizations may also use programs such as Docusign to more easily collect signatures. The organization's leaders must then gather all of the directors' signatures for the consent to be valid.

Some potential issues with written consent via email can include: technical difficulties, the time it may take to gather consent from all directors and double check that no director was missed or skipped, the ambiguity that can be accompanied by informal means of communication like email and confusion over content.

Thus, it is important for the persons advising an organization to insist on the discipline of a formal resolution describing in detail what action the board is approving, even if that resolution is communicated by email.

Nevertheless, email is undoubtedly a useful tool that can be used in many different aspects, but it is important for directors to understand when and how it should be used. An organization may informally poll its directors using email, and then approve or ratify the decision at an in-person or electronic meeting, or by unanimous written consent as described above.



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For more information about business, corporate or health care law, contact Ann Breitinger at (941) 748-0100 or abreitinger@blalockwalters.com.

HOW TO BUY OR SELL A BUSINESS: When Payment Protection Program or Economic Injury Disaster loans are involved

Whether a business sale is structured as an asset sale or a stock sale, the buyer usually requires that all existing debt of the target company be paid in full prior to or at the closing. At the height of the coronavirus pandemic many businesses took advantage of the US Small Business Administration's Payment Protection Program (PPP) Loan program. Other business may have taken out Economic Injury Disaster Loans (EIDLs). **How are these PPP Loans and EIDLs handled when the business owner wants to sell?**

BY MATTHEW J. LAPOINTE, ESQ.

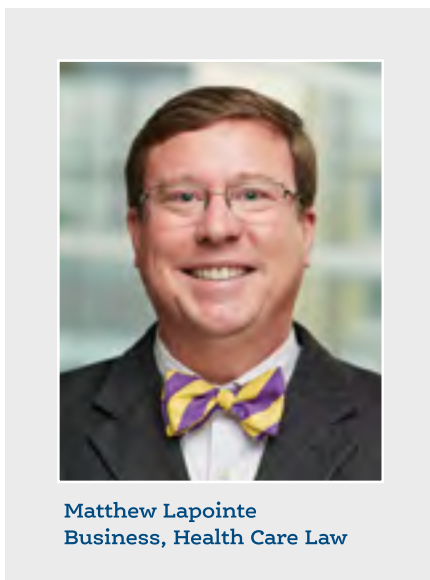
PAYMENT PROTECTION PROGRAM LOANS

Unlike most other debt, all or part of the PPP Loan is likely to be forgiven. If the PPP Loan has been paid in full or if the SBA has already made a determination of forgiveness and has remitted the forgiveness amount to the PPP lender, the PPP borrower is not required to get the consent of the SBA to sell its business.

If the PPP Loan has not yet been forgiven, however, then both from a practical standpoint and a regulatory standpoint, the buyer and seller need to make specific provisions for the PPP Loan in the agreement. Furthermore, if the sale is taking place within 12 months of the final disbursement of the PPP Loan, the seller/PPP borrower must obtain the consent of the SBA and the PPP lender before going ahead with the deal.

The PPP lender will require the seller to submit a loan forgiveness application (if it hasn't done so already) and to deposit an amount equal to the outstanding balance of the PPP Loan into an escrow account controlled by the PPP lender until such time as the SBA takes action on the loan forgiveness application. If the sale is taking place more than 12 months after the final disbursement of the PPP Loan, the PPP borrower will not need the consent of the SBA, but will likely still need the consent of the PPP lender.

If both the buyer and the seller have PPP Loans, then in either a stock deal or an asset deal, the PPP borrower and the new owner(s) are responsible for segregating and delineating PPP funds and expenses and providing documentation to demonstrate compliance with PPP requirements by each PPP borrower. In a merger, if both parties have outstanding PPP Loans, the successor is responsible for segregating and delineating PPP funds and expenses and providing documentation to demonstrate compliance.



Matthew Lapointe
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ECONOMIC INJURY DISASTER LOANS

Unlike PPP Loans, EIDLs are funded and administered directly by the SBA, without the involvement of a bank. Also, unlike the short-term PPP Loan, EIDLs can have a loan term of up to 30 years, making it more likely that a sale will occur during the lifetime of the EIDL.

A stock sale or a merger involving an entity with an EIDL requires the SBA's consent. Whether SBA consent is required for an asset sale depends upon whether the EIDL is secured or unsecured. If unsecured, SBA consent may not be required. If the EIDL is secured, either by a mortgage on real estate or by a security interest in the borrower's equipment, the mortgage or security agreement requires that the borrower

get the SBA's approval prior to any sale or transfer of the asset(s) securing the loan.

If you are considering the purchase or sale of a business with an outstanding PPP Loan or EIDL, please consult legal counsel to ensure the documents properly reflect the responsibilities of the parties. Legal counsel will also want to review the loan documents and the regulations to determine whether the SBA's approval or the approval of the bank is required. Because the SBA is overwhelmed with PPP Loan and EIDL matters at this time, it is important to spot these issues early in the course of the transaction.

The attorneys at Blalock Walters have already handled several of these types of transactions and are ready to assist.

For more information, contact Matt Lapointe at (941) 748-0100 or mlapointe@blalockwalters.com.

You want me to do... WHAT?

Why it may make sense to seek an upward adjustment to the just value of your homestead property

BY SCOTT E. RUDACILLE, ESQ.

Florida law provides for property to be assessed at full market value for taxation purposes, an amount known as the “just value.” It is regularly noted that property is generally assessed at approximately 85 percent of market sales figures, an amount which reflects cost of the transaction.

So if you purchase a property for \$800,000, it would be reasonable to expect it to be assigned a just value of approximately \$680,000. Absent applicable tax exemptions, you would pay ad valorem taxes on the \$680,000 value, an amount known as the “assessed” value.

Starting with a constitutional amendment known as the Save Our Homes Amendment, which became effective in 1995, homesteaded property owners in Florida are able to “cap” the assessed value of their homestead property.

The property appraiser may not increase the assessed value of the property year-over-year by more than three percent or the change in Consumer Price Index, whichever is less. As the just value of the property increases over time, the assessed value remains capped, and the resulting difference between just value and assessed value is the cap savings amount.

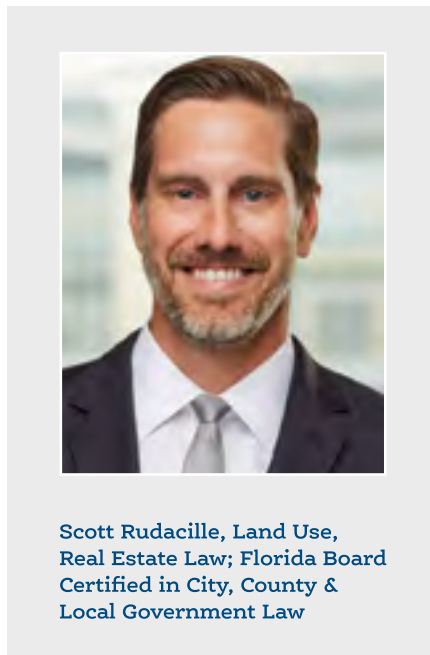
Revisiting our original example, you purchase a new home for \$800,000, and that property is given a just value of \$680,000. Five years later, the property has a just value of \$900,000, but the assessed value has increased to only \$750,000 due to the homestead cap. The difference between the just value

and the assessed value represents the cap savings, in this example \$150,000.

In 2008, a new constitutional amendment provided for the portability of the homestead cap savings, up to a maximum of \$500,000. Under the new law, a homesteaded property owner may now transfer their full cap savings to a new homestead, provided the new homestead has a just value that is equal

to or greater than the just value of the current homestead property. If the new homestead has a lower just value than the current homestead, the cap savings are prorated.

Returning to our example, if you were to purchase a new home after five years for \$1,200,000, you might reasonably expect it to be assigned a just value of \$1,000,000. Without portability, the property would be assessed at \$1,000,000, and then capped moving forward. However, because you are now able to port your cap savings to the new home, the property would be assessed at \$850,000 (\$1,000,000 just value minus \$150,000 in ported cap savings). The assessed value of the property would then be capped moving forward, with the \$850,000 assessed value as the base.



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

The result of this legislative framework is that homesteaded property owners often receive no property tax ramifications as the just value of their home increases. Once the homestead cap has been applied, increases in just value will generally not affect the assessed value.

Regardless how high the just value increases, the assessed value (the portion that is taxed) can only be increased by a maximum

of three percent, so it is typically unaffected by increases in just value. Because of this, in certain circumstances, it may be beneficial to have a higher just value assigned to the property.

What some property owners have begun to realize is that increasing the just value of their homestead property can increase their cap savings, which may be advantageous if they ever intend to move their homestead to a new property.

Sometimes the county property appraisers' just values may lag behind market values, particularly in situations where market values are increasing rapidly. As such, it may be beneficial in some instances to ensure that Property Appraisers have full just value assigned to the homestead property.

In fact, property appraisers across the state have actually begun to see property owners filing Value Adjustment Board petitions seeking to increase the just value of their homestead property above the just value assigned by the property appraiser.

Back to our example. After five years your property has increased in just value from \$680,000 to \$900,000, but the assessed value remains capped at \$750,000. This has created a cap savings

of \$150,000. Now what if the market value of your home is actually \$1,000,000, and not the \$900,000 just value that has been assigned. If you are able to seek an adjustment from the Property Appraiser to bring the just value to \$1,000,000, then you would increase your cap savings from \$150,000 to \$250,000 without increasing your assessed value for taxation purposes. Now when you buy your new home for \$1,200,000, and it is assigned a just value of \$1,000,000, you have \$250,000 in cap savings to port to the new home. The resulting assessed value of the new home is capped at \$750,000 instead of \$850,000. Over time, an adjustment like this could save tens of thousands of dollars in property taxes.

The decision as to whether or not to seek an upward adjustment to the just valuation of your homestead property is highly fact dependent and should only be made with the advice of legal counsel. The lawyers at Blalock Walters stand ready to assist if you think this is something that may be applicable to your situation.

You can call Scott Rudacille at (941) 748-0100 or email him at srudacille@blalockwalters.com.

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About Us



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Matthew Plummer
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Jodi Ruberg
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Three attorneys named to Florida Super Lawyers 2021

Each year, no more than five percent of the lawyers in Florida are selected by the research team at Super Lawyers to receive this honor.

Fred Moore has been recognized in the 2021 Florida Super Lawyers list in Business Litigation. Moore is Board Certified in Business Litigation by The Florida Bar. His practice focuses on commercial disputes, with particular emphasis on representing businesses and individuals in contract disputes, land use and real estate litigation, construction disputes, and trust litigation. Moore is also AV® Preeminent™ Peer Review Rated, Martindale-Hubbell and was selected to Florida Super Lawyers Rising Stars in 2009, 2011-2014.

Matthew Plummer and **Jodi Ruberg** were selected to the 2021 Florida Super Lawyers Rising Stars list. This is an exclusive list,

recognizing no more than 2.5 percent of the lawyers in the state. To be eligible for inclusion in Rising Stars, a candidate must be either 40 years old or younger or in practice for 10 years or less.

Super Lawyers is a rating service of outstanding lawyers from more than 70 practice areas who have attained a high degree of peer recognition and professional achievement. The annual selections are made using a patented multiphase process that includes a statewide survey of lawyers, an independent research evaluation of candidates and peer reviews by practice area. The result is a credible, comprehensive and diverse listing of exceptional attorneys.



NAMED BEST LAW FIRM 2021



For seventh consecutive year, the firm has been ranked as a “Best Law Firm” by U.S. News and World Report and Best Lawyers®. Firms included in the 2021 “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; Matthew J. Lapointe; Fred E. Moore; William C. Robinson, Jr. and Mark P. Barnebey.**

“U.S. News has more than three decades of experience evaluating key institutions in society and their service to consumers,” said Tim Smart, executive editor at U.S. News. “Law firms perform a vital role, and ranking them is a key extension of our overall mission to help individuals and companies alike make important decisions.”

The 2021 rankings are based on the highest lawyer and firm participation on record, incorporating 8.3 million evaluations of more than 110,000 individual leading lawyers from more than 22,000 firms.



Yazen Dides, Business,
Health Care, Tax Law



Michelina Carbone
Real Estate, Finance Law



Michael Farr
Business, Health Care Law

Three attorneys join firm, expanding business, real estate, tax law, health care practice groups

We are pleased to welcome three attorneys to the firm, expanding our practice groups and enhancing the level of service we provide to our clients.

Yazen Dides

Yazen practices in the firm's Tax Law, Health Care and Corporate practice groups. He earned his Juris Doctor and LL.M in Taxation from the University of Miami School of Law.

In his tax practice, he represents both companies and individuals in the areas of individual and business tax planning, entity selection and formation, corporate governance matters, mergers and acquisitions, business succession planning and transitions, tax controversy matters at the federal and Florida levels, and all aspects of estate planning, including trust and wealth preservation.

Yazen's corporate and health care practice includes counseling clients regarding entity formation, business governance issues, business transactions and health care transactional 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; as well as representing health care entities on regulatory matters.

Michelina Carbone

Michelina joined the firm's growing Real Estate and Finance practice areas. Her practice focuses on commercial and residential transactions, including purchases and sales, refinances, and construction loans, as well as commercial leasing.

Michelina is a member of the Manatee County Bar Association and its Young Lawyers Division. She received her Juris Doctor from Stetson University College of Law; Master of Business Administration from Stetson University; and Bachelor of Business Administration from Baylor University.

Michael Farr

Michael counsels clients regarding entity formation, business governance issues, business transactions and health care transactional 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; as well as representing health care entities on regulatory matters.



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WE APPRECIATE OUR BW EMPLOYEES!

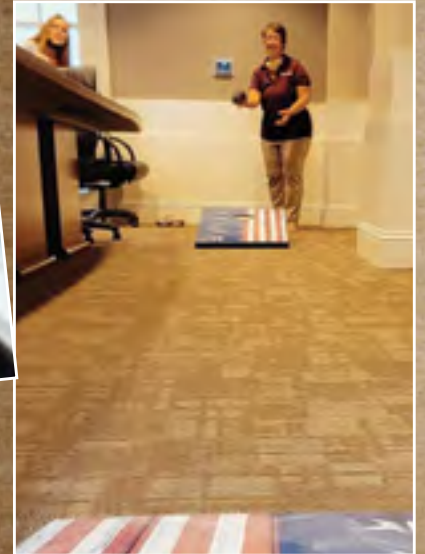
In honor of Administrative Professionals Day, we hosted a special socially-distanced luncheon for our staff to express our sincere appreciation for their hard work and dedication. They are instrumental to the operation and success of Blalock Walters. Thank you for all that you do!

To celebrate the day, our staff enjoyed a delicious lunch, played games, solved riddles, won prizes and most of all - had fun!

Thank you: Jenny Alexander, Amanda Baker, Susan Bradley, Lisbeth Bruce, Nicole Carlock, Angel Canizalez, Kerri Comstock, Yvonne Epprecht, Martin Forbes, Michele Gardner, Kelly Glausman, Kim Godbee, Sherry Gray, Anna Herranz, Mary Ann Hostetler, Ashley Lepper, Toni Lombardi, Cheryl Lycans, Jill McGarry, Jackie Mori, Sarah Orendorff, Eileen Pennington, Lauren Perucki, Nancy Robbins, Gregory Short, Jordan Suits, Linda Taylor, Nadia Warden and Margie Woodham.



Linda Taylor shows off her prizes for winning the Pong Tournament



Lisbeth Bruce has perfect form while playing corn hole



Ashley Lepper concentrates on solving riddles



Jordan Suits and Cheryl Lycans enjoy a friendly competition of the game Pong



**BLALOCK
WALTERS**
ATTORNEYS AT LAW

WE MAKE A DIFFERENCE

In Loving Memory of our friend Marty Martin



We lost Marty Martin, a devoted Blalock Walters family member.

Marty always had a smile on his face and will be remembered as a hard-working, dedicated employee and a loving man.

You are missed, Marty!

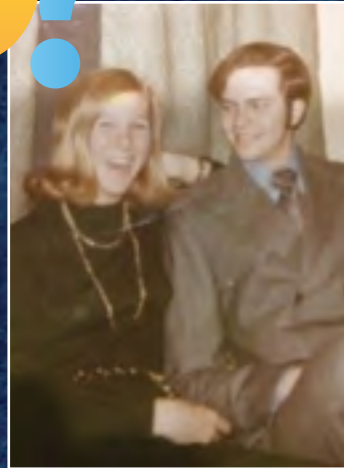


GUESS Who?

Clues:

1. He and his wife will be celebrating 49 years of marriage.
2. He graduated from Trigg County High School in Cadiz, Kentucky.
3. He is an Eagle Scout, the highest rank attainable in the Boy Scouts of America.
4. He is a champion pickleball player.

See the answer at the bottom of the page.



Marisa Powers, Business Litigation, Land Use and Local Government Law

Marisa Powers elected Manatee Inn of Court president

The American Inns of Court is an association of lawyers, judges, and other legal professionals from all levels and backgrounds who share a passion for professional excellence. Through regular meetings, members are able to build and strengthen professional relationships; discuss fundamental concerns about professionalism and pressing legal issues of the day; share experiences and advice; exhort the utmost passion and dedication for the law; provide mentoring opportunities; and advance the highest levels of integrity, ethics, and civility.

As president of the Manatee Inn of Court chapter, Marisa will carry on the legacy of past Presidents' leadership and promotion of the goal of the Inn – to foster the highest levels of professionalism through example, education, and mentoring. Marisa will lead the monthly meetings and oversee the executive committee.



15 attorneys honored as SRQ Magazine's 2021 Elite Top Attorneys

Attorneys nominate their peers in the Sarasota and Manatee region for whom they have the utmost respect. Congratulations to these Blalock Walters attorneys who were recognized:

- Mark Barnebey** – Land Use and Local Government Law
- Anthony Bartirome** – Estate Planning and Tax Law
- Anne Chapman** – Labor and Employment Law
- Charles Johnson** – Business Litigation
- Matthew Lapointe** – Business and Health Care Law
- Fred Moore** – Business Litigation
- Matthew Plummer** – Real Estate and Finance Law

- Marisa Powers** – Litigation and Local Government Law
- Jodi Ruberg** – Business and Health Care Law
- Scott Rudacille** – Land Use and Local Government Law

- Jenifer Schembri** – Estate Planning, Corporate and Tax Law
- Timothy Shaw** – Real Estate Law
- Robert Stroud** – Business and Health Care Law
- Amanda Tullidge** – Real Estate and Finance Law
- Clifford Walters** – Estate Planning, Business and Real Estate Law



GUESS WHO? Cliff Walters



Behind the Suit

Anne Chapman

Labor & Employment Law

What type of law do you practice and what type of clients do you serve?

I practice employment law and litigation, primarily for small businesses.

How do you make a difference?

My goal is to prevent employee problems in order to allow employers to focus on running their businesses. However, when that is not possible, I work with clients to develop strategies to address workplace issues. The employment relationship is significant given the amount of time spent at work. Having an outsider's perspective can assist clients when evaluating a situation.

Most rewarding part of your job?

Definitely finding a solution to a client's problem. I love problem solving, and that was my motivation for attending law school.

What are you most likely to be doing outside of your business suit?

Hanging out with my family and friends, traveling and exercising. COVID has resulted in a lot of hanging out with my family and exercising. I hope to do more traveling soon.

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

I went white water rafting in the Zambezi River in Africa in my 20's, which is daring for me. I loved that I did it but would never ever do it again!

Who is your greatest inspiration?

My mom. She is the strongest and most driven person that I know. Any adversity she has faced, she has handled with grace and has moved on. Of course, because of this she refuses to stop working or to indulge herself despite the suggestions of her well-meaning daughters. My step dad was also an inspiration to me because he always quietly and consistently supported everyone that he loved to let them shine.

Who is your favorite author and why?

I loved reading as a kid and then neglected reading for pleasure for years when I was in law school and a young lawyer and consumed with legal research. I made it a point get back to reading several years ago and made myself have a reading goal as ridiculous as that sounds.

But, it worked! In the past few years I have read numerous amazing books. So, this is a hard question. I would have to say Pat Conroy. I love his writing style and his story telling. But, most importantly, I recall being on a long road trip years ago with my mom and sisters listening to his books on tape (rented from Cracker Barrel) during one of our road trips to North Carolina or D.C. If anyone has book suggestions, please pass them on.

What motivates you to work hard?

Setting a positive example for my son Jackson, 11, and daughter Ava, 9. I want them to understand that having a career you enjoy may be difficult to manage and requires compromise, but that it is something to be proud of and worth the effort.

If you had a warning label, it would say?

"Caution – over thinker which may result in many questions!"

What is your proudest accomplishment?

Being a single working parent. Not all my accomplishment, since it truly takes a village and I lucked out in that regard.

What is your favorite childhood memory?

I loved escaping Florida summers as a kid by attending summer camp at Camp Glen Arden in Tuxedo, North Carolina. I experienced amazing adventures and met many wonderful friends. I am excited that my daughter is attending the same camp for the first time this summer with my three nieces.

Anne and her children enjoying Colorado snow



San Francisco!



Checking out the Norwegian fjords



Anne with her kids and her parents Mary and Bob.



Angel Canizalez –

Legal assistant by day, stand-up comedian by night

Staff
Spotlight

What is the most rewarding part of your job? My paycheck and the free breakfast on Fridays (just kidding....sort of). I enjoy the atmosphere and culture at Blalock Walters the most.

What are you most likely to be doing outside of the office? I love diving into anything comedy-related (stand-up and improv). Or, I am managing and producing my roommate, Chase Thomas' music, with the help of my cousin's recording label, Joint Empire Troop. Or sometimes I do commissioned art projects under the name of KnightRider. I am also a bicycle and skateboarding enthusiast.

What's the most daring thing you've ever done? The most daring things I have ever done were either move to Florida or start up any type of romantic relationship. Only one has worked out for me so far.

Who is your greatest inspiration and why? I would have to say it has to be my family, specifically, my parents. They came here in the 1980's from a country in the middle of a civil war to pursue "The American Dream."

What was your first job? Not including working for my parents' landscaping and housekeeping business, I worked at a mom and pop frozen custard shop called Scottie's in high school in Branson West, Missouri.

What motivates you to work hard? I have bills to pay and the fear of being homeless. LOL

Who is your favorite cook and what dish of theirs do you like best? Hands down, my favorite cook is my mom. Not everything she makes is perfect, but she does knock it out of the park with her authentic Pupusas. The most unusual thing I've ever eaten was...Iguana, but that's basically miniature alligator.

If you were a super-hero, what powers would you want? I would be able to produce any kind of pizza slice on command. I

would help solve and end world hunger.

What has been your favorite vacation? What destination is on your bucket list?

As a kid I grew up in the tourist town of Branson, Missouri, so coming to Florida to visit family used to be my favorite vacation. My current bucket list vacation destination, as cliché as this may sound, is to go to Star Wars: Galaxy's Edge at Disney World.

Favorite band and why? This is tough because I am very eclectic with music. I was an MTV baby but was raised on CMT as a child, but I would have to say the two bands that cemented my personality is Weezer and Rage Against the Machine. Weezer for letting me know its okay to be weird and feel those angsty emotions and RATM because I like to rebel and fight the establishment.

My hidden talent is...appearing to be normal and in control.

If you had a warning label, what would it say? May seem like a simple assembly in appearance, but does not come with instructions, extremely unpredictable and complex. Good luck!

What is your proudest accomplishment? I founded and served as president of a chapter colony of the national fraternity Omega Delta Phi at Missouri State University.

Doing stand-up at the Manna Tea Kava Bar in Sarasota



How is this for a punchline?



You never know who you will meet at the Renaissance Festival



Stand-up comedy at the Blue Room in Springfield, Missouri



Mark Barnebey is guest speaker at Class of 2021 Take Stock in Children graduation



Take Stock in Children provides volunteer mentors, college scholarships and hope

Take Stock in Children was established in 1995 as a non-profit organization that provides a unique opportunity for low-income and at-risk students to escape the cycle of poverty through education. The program's goal is to continue to reduce the number of high school drop-outs and to increase the number of students who finish college and enter the workforce successfully.

They offer students college scholarships, caring volunteer mentors and hope for a better life. Corporate and health care attorney **Matt Lapointe** has served as a mentor for several years and said, "Being a TSIC mentor has been a great experience and I highly recommend it to anyone who would like to help a young man or woman on the road to post-secondary education."

Land use and local government attorney **Mark Barnebey** serves as chair of the organizations' board of directors. He was the keynote speaker at the 2021 commencement ceremony.

"We had a wonderful ceremony for our 2021 graduating seniors at LECOM Park," said Mr. Barnebey. "This was a particularly challenging year for our TSIC graduates, and we are very proud of their accomplishments in obtaining their diplomas and earning a Take Stock scholarship."

We are excited for our students as they begin their college careers! We are very thankful for our mentors who helped to



Take Stock in Children of Manatee County Class of 2021

guide our students through their high school education, as well as our Take Stock staff and board of directors who helped guide and support the program.

Finally, we cannot forget to recognize the parents of our students and the support they have provided leading up to this moment. Despite COVID-19 challenges, this was a very successful year for Take Stock and the graduation of our seniors is certainly one of the brightest highlights of the year!"



Attorneys donate their time to Habitat For Humanity's home closings for over 10 years

Attorney Will Robinson and the real estate team have been helping Manatee County Habitat for Humanity close on their homes for nearly a decade, but each time is as exciting as the first!

Best wishes to Jasmine and her children. We hope you make many beautiful and lasting memories in your new home. And thank you to Habitat For Humanity for all your hard work.



Manatee County Habitat for Humanity CEO Diana Shoemaker, the new homeowner, Habitat staff member, real estate attorney Will Robinson

Polo for a Purpose



Sandra Marines, Amanda, Ellie and Dan Tullidge

The Lakewood Ranch Community Fund (LWRFCF) hosted an outdoor meet and greet at Sarasota Polo for the community to meet the board of directors and learn more about the fund. Real estate attorney **Amanda Tullidge** and fellow board members help drive their mission—to enhance the quality of life in our community by promoting philanthropy, responding to community needs and granting funds to those in need.

To celebrate MLK, Palmetto Youth Center holds annual essay, speech contest

In celebration of Martin Luther King, Jr., each year the Palmetto Youth Center hosts an annual oratorical contest **#UnitySpeaks** for middle and high school students in Manatee County. For more than a decade, Blalock Walters has been a proud sponsor of the contest and celebration.

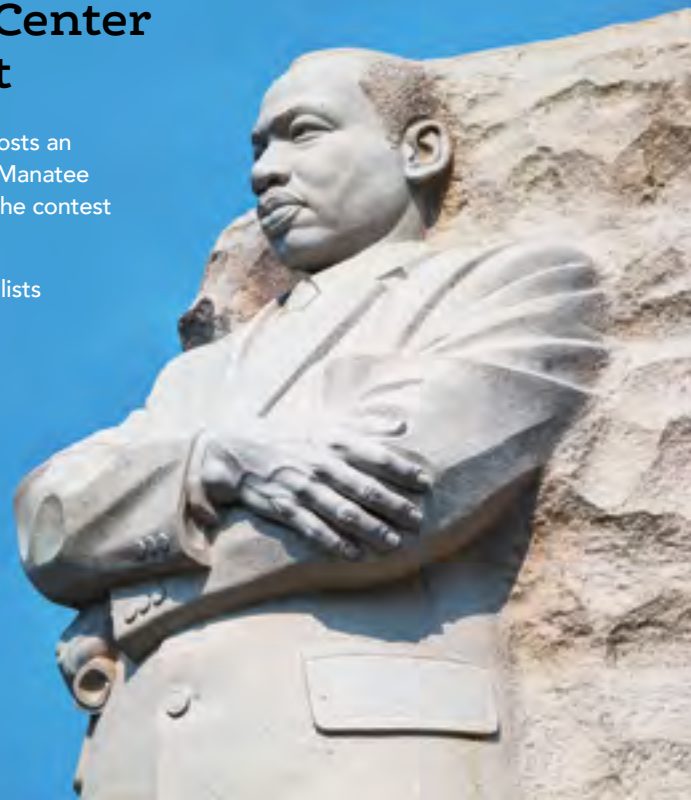
Students in middle school and high school complete a 500-700 word essay. Finalists present their essays to the contest committee and Grand Prize winners read their essay at the Martin Luther King Celebration at Palmetto Youth Center as well as in front of the Manatee County School Board.



Middle School Contest Winner
Shirya Balu of
Dr. Mona Jain Middle School



High School Contest Winner
Malaz Hageltoum of
Lakewood Ranch High School



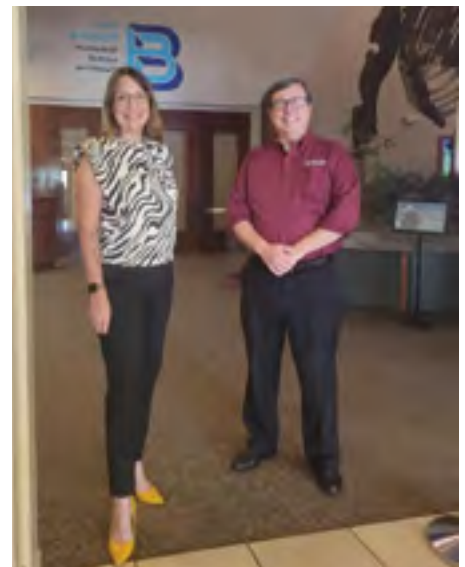
Matthew Lapointe on search committee for new CEO of Bishop Museum

Recently, the CEO of Bishop Museum of Science and Nature (formerly South Florida Museum), announced her retirement. As the largest natural and cultural history museum on Florida’s Gulf Coast and an iconic landmark in downtown Bradenton, the museum board performed a nationwide search for its next leader.

Health care and corporate attorney **Matthew Lapointe**, vice chair of the museum board of directors, served on the search committee that narrowed hundreds of applicants down to the qualified candidates who were interviewed for the position. The search committee was confident in selecting **Hillary Spencer** to serve as the new chief executive officer. Hillary has more than 20 year’s experience leading museums with a focus on art, anthropology, science and natural history, from the Children’s Museum in Greenville, South Carolina to nearly 11 years at American Museum of Natural History.

“I think we have an amazing opportunity to showcase the museum as a thought leader in science and education while building upon the community-centered experience it offers,” said Ms. Spencer.

We welcome Hillary to our community and we will continue our long-time support of the museum.



Bishop Museum Chief Executive Officer
Hillary Spencer and Matt Lapointe



WE MAKE A DIFFERENCE



Actor Lorna Luft discusses challenges of caregivers at virtual Tidewell Hospice Signature Luncheon

The firm was a proud supporter of Signature Luncheon, Tidewell Foundation's largest fundraiser.

Due to COVID-19 restrictions, Tidewell turned the usually sold-out, in-person event into a virtual affair. The keynote speaker was Lorna Luft, the daughter of the beloved legendary star Judy Garland, a health advocate, Broadway star, Emmy-winning artist and author of two books.

Lorna spoke candidly about the challenges of mental illness and the impact on women and their children and the courage it takes to seek healing. She shared her experiences of her final years with her famous mother and her compassion and love and ultimate grief following her untimely death. As a caregiver, not just to her mother, but also her dearest friend



who spent her final two weeks of life in hospice and passed away last year, Lorna has been touched by the fragility and vulnerability of life.

"Having the support of Blalock Walters for so many years is vital to the foundation's support of Tidewell Hospice in its mission of providing world-class care to everyone in need," said Debbie Mason, Tidewell president.

"Thanks to Blalock Walters and other loyal sponsors, for the support of our ability to provide more than \$4 million in grants to support Tidewell's charity care, workforce development and free programs to patients, families and community."

Lorna Luft, daughter of the actor Judy Garland, a health advocate, Emmy-winning artist and author was keynote speaker.



The InStride Therapy Center was transformed into a beautiful outdoor luncheon. Guests could place bids during the live auction, all to benefit EasterSeals.



EasterSeals safely serves clients despite COVID

EasterSeals of Southwest Florida held their annual "Abilities Shining" luncheon both online and in-person at EasterSeals' InStride Center Therapy in Nokomis.

During this past year, COVID-19 presented numerous challenges for the non-profit; however, they successfully navigated through the changes and continued to safely serve their clients.

"Blalock Walters' sponsorship of our Abilities Shining Luncheon, along with significant support and leadership from **Bob Blalock** and many members of the firm, has enabled EasterSeals' Happiness House to continue to serve safely and effectively through COVID and beyond! Thank you, Blalock Walters!" said Tom Waters, president and CEO, EasterSeals of Southwest Florida.



Bob Blalock



Blalock Walters was a proud sponsor of ArtCenter Manatee’s International Watercolor Exhibit.



ArtCenter Manatee partners with International Watercolor Society to form Florida branch

ArtCenter Manatee has partnered with the International Watercolor Society (IWS), a non-profit worldwide organization, to create a Florida Chapter, one of only five branches in the United States. They are part of a worldwide network of over 100 branches, galleries and education centers.

The intent in forming a chapter in Florida is to promote the art of watercolor in our community and the state as a whole. The IWS, founded in 2012, is committed to bringing people together despite differences in race, religion, culture and distance. With over 100 branches worldwide, they promote love, peace and harmony around the world through art, the common language of people throughout the world.

Education is of great importance to the IWS—learning and sharing knowledge and experience of watercolor through exhibits, discussion, seminars, workshops and master classes.

“We are honored to be the only Florida USA Chapter of the International Watercolor Society and to host the inaugural exhibit at ArtCenter Manatee, bringing the best of the best to our community,” said Cathy Mijou, development coordinator.

“The master watercolor artists from 19 countries displayed a wide range of styles and the work was both beautiful and informative. Thank you, Blalock Walters, and all the sponsors, for making such a prestigious exhibit possible.”



Attorney contributes to distribution of first children’s book about history and environment of Old Bradenton



Ann Breitinger
Business, Health Care Law

Old Manatee A to Z, by Ryan G. Van Cleave, is the first children’s book showcasing the history and natural environment of the area where the City of Bradenton was founded.

Attorney **Ann Breitinger** and husband, Alex, contributed as Champions of Education which allowed Realize Bradenton to provide over 7,000 books free to local students in the Manatee County School District and through the “Soar in 4” early childhood education program.

A limited number of these books and coloring books were printed and are for sale at realizebradenton.com/realize-merchandise





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Dedicated and innovative counsel making a positive difference for our clients and community

Business & Corporate | Business Litigation | Estate Planning
Finance Law | Health Care Law | Labor & Employment Law
Land Use Law | Local Government Law | Real Estate Law | Tax Law

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