



REVIEW



New Federal Rule Requires Disclosing Business Owners

BY MATTHEW J. LAPOINTE, ESQ.

The U.S. Department of the Treasury’s Financial Crimes Enforcement Network (FinCEN) issued its final rule on the reporting requirements of beneficial ownership information under the Corporate Transparency Act (CTA)* on September 29, 2022. The final rule will become effective on January 1, 2024.

The final rule requires certain entities to report their beneficial owners with FinCEN. The CTA and the rules promulgated thereunder are “intended to help prevent and combat money laundering, terrorist financing, corruption, tax fraud and other illicit activity, while minimizing the burden on entities doing business in the United States.”

WHO MUST REPORT

Any entity that is defined as a reporting company under the CTA must file a beneficial ownership information report with FinCEN. A reporting company is defined as any U.S. corporation, limited liability company (LLC) or any entity created by the filing of a document with a secretary of state or any similar office under the law of a state or Indian tribe, and any non-U.S. corporation, LLC, or other entity that is registered to do business in the U.S.

ENTITIES EXEMPT FROM REPORTING

The CTA and the final rule have listed several exemptions to the definition of a reporting company, including certain financial institutions and issuers of securities, certain tax-exempt entities and entities assisting tax-exempt entities and certain trusts.

Additionally, there is an exemption for large operating companies that employ 20 or more full-time U.S. employees,

have more than \$5 million in U.S.-sourced revenue and have a physical operating presence in the U.S. Furthermore, there are exemptions for certain subsidiaries that are controlled or wholly owned, directly or indirectly, by one or more exempt entities.

WHEN AND HOW TO REPORT

A reporting company existing before January 1, 2024 must file its initial report with FinCEN by January 1, 2025. A reporting company created or registered after January 1, 2024 must file its initial report with FinCEN within 30 days of its creation or registration.



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Business, Health Care Law

FinCEN has not yet provided forms for reporting. However, the final rule will require a reporting company to provide each beneficial owner’s name, date of birth, residential or business address and a unique identifying number from an acceptable identification document (e.g., driver’s license or passport).

Reporting companies created or registered after January 1, 2024, will also be required to report their company applicants. A company applicant is any individual who files the document that creates the company and any individual who is primarily responsible for directing or controlling the filing.

KEY TAKEAWAYS

FinCEN estimates that there will be approximately 32.6 million reporting companies in the first year of its implementation. As a result, it is imperative that business owners familiarize themselves with the reporting requirements. Violations of the CTA can lead to civil and criminal penalties.

For information, please contact Matthew Lapointe at mlapointe@blalockwalters.com or 941.748.0100.

*Beneficial ownership information reporting requirements, 87 fed. Reg. 59498 (Sept. 30, 2022)

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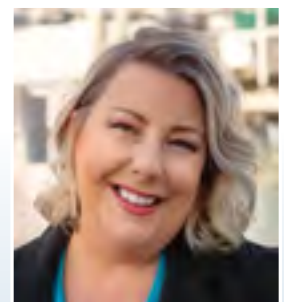
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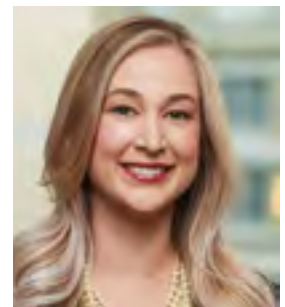
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promoting, marketing or recommending to another party any tax-related matters addressed herein. This publication is not intended as legal advice, which may often turn on specific facts. Readers should seek legal advice before acting with regard to 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.

Will Your Heirs Fight Over Your Castle?



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BY DANIEL P. VAN ETTEN, ESQ. AND
JONATHAN T. TORTORICI, ESQ.

Do you intend to leave a piece of property to your children or family members after you pass? Or, maybe you are an heir who has inherited a piece of property. In either case, that's great news! Who wouldn't want to receive a beloved childhood home, a vacation house or an investment property? After all, they can keep it or sell it.

But what happens if there is more than one heir and you want those individuals to share the property? Or perhaps you've inherited a piece of property along with some family members.

Does everyone get along now? Will everyone get along in the future when taxes and insurance are due? What about when a major repair is needed?

Will everyone be able to play nice and decide how the property will be utilized? Will old (or new) family rivalries become an issue with the property being the most tangible focal point of the dispute? What happens then? If everyone cannot agree on what to do, then the only option left is a partition action.

WHAT IS A PARTITION ACTION?

Chapter 64 of the Florida Statutes contains the general provisions associated with the partition of real property. Partition refers to the division of real property currently held jointly or in common by two or more persons into individually owned interests. In other



words, the court, in a partition action, can divide the subject real property between the joint owners in an equitable fashion.

This is most often accomplished through a partition by sale, where the real property is sold through a court ordered sale whereby third parties can bid on the property and the proceeds are distributed equally, subject to certain offsets.

What happens if one or more persons wants to keep the property? Normally, they would be left to bid, and often be outbid, by third party buyers. However, if the property came from a family member, such as through an inheritance, this procedure is different due to a recently enacted statute known as the Uniform Partition of Heirs Property Act (UPHPA).

UPHPA

The UPHPA provides a new mechanism enabling heirs who wish to keep real property to effectively "buy out" other heirs who wish to simply sell the real property. This statutory update is significant in that it allows one heir to buy out the interest of the other heirs if a partition action is filed. The UPHPA applies only to "heirs property" which Section 64.202(6) of the Florida Statutes defines as real property held in tenancy in common that satisfies certain requirements.

Those requirements include the following:

- No agreement exists between the cotenants which governs the partition of the property;
- One or more cotenants acquired title from a relative; and
- 20 percent or more of the interests are held by cotenants who are relatives, 20 percent or more of the interests are held by someone who acquired title from a relative or 20 percent or more of the cotenants are relatives.

Once it is determined that the subject property is in fact "heirs property", the property will be valued pursuant to Section 64.206 of the Florida Statutes. Thereafter, the process for the forced cotenant buyout is delineated in Section 64.207 of the Florida Statutes. This process can be fairly complex and, without proper counsel, could lead to an individual receiving only a fraction of what their interest in the property is actually worth. Similarly, without proper counsel, an individual who wants to prevent a family member from buying out their interest in the property may be able to set the buyout price so high that it does not make financial sense for the purchase of that interest.

PRACTICAL TIPS

Create Your Estate Plan Carefully. The best way to prevent a dispute among heirs over partitioning property is by having

a sound estate plan that prevents these types of events from occurring in the first place. If you are considering devising real property to numerous recipients, it is important to be aware of the statutory provisions contained in the UHPA to ensure your estate plan reflects your intended goals.

Agreement in Advance. If you find yourself as the owner of property along with family members with whom you are getting along, a practical next step would be to establish a partnership agreement that includes provisions for splitting or “buying out” other interests in the property without the need for filing a partition action.

Spot the Issue. If you are expecting to inherit certain real property that may also be devised to additional heirs, it is important to know your rights pursuant to the UHPA. For

example, depending on whether you wish to reside at the inherited property or sell it while splitting the proceeds, the UHPA can be used to accomplish your goals.

Speak with Counsel. To best allow yourself to understand what rights you may have pursuant to the UHPA, it is always prudent to speak with an attorney experienced in the area.

If you would like to speak with a litigation attorney regarding this matter, please call 941.748.0100 or email Dan VanEtten at dvanetten@blalockwalters.com or Jonathan Tortorici at jtortorici@blalockwalters.com.



EMPLOYMENT LAW

New Year, New Developments In Employment Law

BY ANNE W. CHAPMAN, ESQ.

Employment law is an area of law that is subject to constant changes and refinements in response to workplace issues and trends. Below are some of the recent developments that employers should be mindful of when addressing workplace issues.

NON-COMPETE PROVISIONS: The most talked-about recent development is the Federal Trade Commission (FTC)'s proposed rulemaking banning employers from enforcing non-compete provisions for employees and independent contractors. The FTC's position is based on the fact that it considers such provisions to constitute an unfair method of competition, and therefore, violate the Federal Trade Commission Act.

Since the January 2023 announcement, the FTC's proposed rule has been the subject of much discussion and speculation. Consistent with federal law, the proposed rule is subject to public comment prior to finalization.

As evidence of the interest in this topic, the comment period was extended until April 19, 2023. After consideration of the public comment, a final rule will be announced which will become effective 180 days from its issuance. To the extent a final rule is similar to the current proposed version, legal

challenges likely will be raised to the final rule which may delay its enforceability.

Regardless, the proposed rule is one of several developments that demonstrate that politicians and governmental agencies are

increasingly scrutinizing non-competition provisions in an attempt to reduce perceived unfair enforcement of these restrictions. Accordingly, employers seeking to utilize such provisions should be mindful of these developments.

NURSING MOTHERS: The PUMP for Nursing Mothers Act was signed into law in December 2022, and its provisions become enforceable on April 28, 2023. This Act fills the gap to expand the right to have break time and a private (non-bathroom) space to pump milk to more nursing mothers.

An earlier amendment to the Fair Labor Standards Act provided this right to certain employees, but the PUMP Act expands the protection to mothers not previously protected including those employed as teachers, nurses, managers and other categories of workers.

PREGNANT WORKERS: Likewise, the Pregnant Workers Fairness Act (PWFA) goes into effect on June 27, 2023, and provides for expanded protection of pregnant workers.

While currently federal law prohibits discrimination against pregnant workers and the American with Disabilities Act provides for reasonable accommodation of workers with disabilities, pregnant workers are not entitled to a reasonable accommodation absent a disability. A reasonable accommodation under the ADA is a modification or adjustment to a job or the work environment.

This law creates a legal right to pregnant workers to request a reasonable accommodation for “the known limitations related to pregnancy, childbirth and related medical conditions.” Like the ADA, an employer is not required to provide accommodation if it would cause an undue hardship. The law directs the EEOC to issue regulations meant to assist with carrying out the provisions.

These are just some of the recent developments that employers should be mindful of. **If you have any questions, feel free to reach out to our Employment Law Principal Anne Willis Chapman at achapman@blalockwalters.com or 941-748-0100.**



Anne Willis Chapman
Labor & Employment Law

Changes Coming To Condominium, Coop Unit Contracts

All contracts for such properties will now inform potential buyers of their right to receive a copy of a Milestone Inspection, a Structural Integrity Reserve Study or a statement that the inspection and/or study has not yet been completed.

BY LAURA SMIDT, ESQ.

Springtime is often considered to be a time of change, and this year it has brought changes for our Florida Far-Bar residential contracts. **Condominium and cooperative building associations, sellers and real estate agents will need to be aware of these changes as all contracts for such properties will now inform potential buyers of their right to receive a copy of a Milestone Inspection, a Structural Integrity Reserve Study or a statement that the inspection and/or study has not yet been completed.**

Milestone Inspection

The Milestone Inspection is a structural inspection performed by a licensed architect or engineer to ensure building safety through an assessment of the building's structural components and structural condition.

The inspection is broken down into Phase I and Phase II. Phase I is a visual examination of the building and its major structural components and results in a qualitative assessment of the building's structural condition. If there are no signs of substantial structural deterioration, a Phase II will not be required. If required, a Phase II is then conducted to confirm the building is structurally sound and recommends a program for repairing the distressed and/or damaged portions of the building.

Associations will be required to conduct the inspection within 180 days of receipt of notice from local law enforcement if:

- The condominium or cooperative building is three or more stories; and
- It is located more than three miles from the Florida coastline and has been occupied for 30 years or more; or
- It is located within three miles of the Florida coastline and has been occupied for 25 years or more.

The inspection must be completed by December 31 of the year the building reaches the minimum age relative to distance from the coastline and must be repeated every 10 years thereafter. If the inspection is required and the building's Certificate of Occupancy was issued on or before July 1, 1992, the inspection must be performed before December 31, 2024.

Upon completion of the inspection, the inspector will submit a sealed copy of the inspection report to the applicable association and the local building authority, along with a summary of material findings and recommendations. Associations must distribute the summary to all unit owners and renters and post a copy in a conspicuous place on the property. Associations required to maintain a website must also make the full report and the inspector's summary available online.

Structural Reserve Study

The study is designed to ensure that associations are reserving funds for the long-term maintenance and necessary replacement

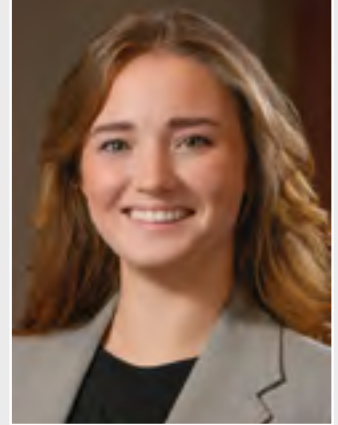
of 10 critical structural elements in their buildings: roof, floor, load bearing walls, fireproofing and fire safety, exterior painting and water proofing, plumbing, electrical systems, foundation, windows and any elements of the building which have an impact on its structural integrity and are valued at over \$10,000.

Funds for the repairs required under the study cannot be waived by agreement or voted against by an association and must be collected according to the schedule for replacement provided in the study. The funds can only be used for that specific named purpose and are not able to be pooled. In order to comply with the new law, associations must complete the study by December 31, 2024, pursuant to the same timeframes set forth in the inspection.

Associations will be responsible for all costs related to the inspection and study and must ensure compliance with all requirements. Sellers of condominium and cooperative units will be required, at the buyer's request and at the seller's sole cost, to provide the buyer with a copy of the inspection and/or the study upon entering into a contract for sale and purchase of the applicable properties.

If the buyer requests the inspection and the study, but they have yet been performed, then the seller must provide a statement from the association that such has not yet occurred and why.

For further information, we encourage readers to examine [Florida Statute Chapter 718, Section 503](#) or contact real estate law attorney [Laura Smidt](#) at lsmidt@blalockwalters.com.



Laura Smidt
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 LAND USE AND LOCAL GOVERNMENT LAW

In 2023 Florida Legislative Session

Attainable Housing Legislation Passes

BY MARISA J. POWERS, ESQ.

Housing is considered affordable when it costs less than 30 percent of a family's gross income. Unfortunately, millions of Floridians are considered housing unstable or cost-burdened because they spend more than 30 percent of their incomes on housing.

Many are actually spending 50 percent or more, especially those living in costly tourist areas and working in retail, restaurants and other service sectors. Attainable housing includes both workforce housing and affordable housing.

Many local governments currently provide incentives for builders of housing that qualifies as attainable housing, but those incentives have only been marginally successful in attracting additional attainable housing.

Senate Bill 102, known as the Live Local Act, was signed by Governor Ron DeSantis on March 29. This bill was sponsored by Senator Alexis Calatayud and advanced through the state legislature with the goal of creating more affordable rental housing via tax breaks, expedited permitting, funding and zoning incentives.

The bill provides the easing of county and municipal zoning, density and height restrictions on residential projects with sizable portions reserved for affordable housing and proving tax exemptions for developments that set aside a certain

number of units for affordable housing, as well as landlords offering shares of their units below market rate. It also provides funding for a range of programs, including Florida's State Apartment Incentive Loan, State Housing Initiatives Partnership, Florida's Hometown Heroes Program and the Sadowski affordable housing trust fund.

The Live Local Act "provides attainable housing options for Floridians at every income level and stage of life with a focus on ensuring our workers have an affordable, convenient place to live and raise their families," said Senator Calatayud.

Senate President Kathleen Passidomo described the Live Local Act as a "comprehensive, statewide workforce housing strategy designed to increase the availability of attainable housing options for Florida workers who seek to live in the communities they serve."

Governor Ron DeSantis said, "[t]his legislation provides record support for Florida's workforce and their families to help them live where they work, while also providing historic support for our military communities and the families living near military bases."

Opponents of Senate Bill 102 took issue with the Legislature preempting a local government's ability to regulate zoning, density and height restrictions in its local community

This article briefly summarizes Senate Bill 102. If you have questions regarding the bill and/or local incentives available for attainable housing, please contact a member of our Land Use and Local Government department with any questions. **For more information, please call our office at 941.748.0100 or email Marisa Powers at mpowers@blalockwalters.com.**



Marisa J. Powers
Land Use, Local Government
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Consider Your IRA When Making Charitable Bequests

BY JENIFER S. SCHEMBRI, ESQ.

As most people know, funds distributed from a traditional, non-Roth, Individual Retirement Account (IRA) are subject to income tax, and this also applies to inherited IRAs. Using your IRA to fulfill your charitable goals is often a good strategy both to achieve charitable goals and to lessen the IRAs income tax burden.

Lifetime Charitable Contributions

During your lifetime, the options to use your IRA for charitable contributions include:

- Withdrawing funds from your IRA, paying the income tax followed by a charitable contribution and potentially a charitable deduction depending upon other factors on your income tax return. In most cases this strategy will not result in a matching charitable deduction to offset the income from the IRA distribution and therefore is not recommended unless you qualify for a Qualified Charitable Donation.
- Once you have attained age 70½, you may direct your IRA to distribute up to \$100,000 per year to one or more charities, also known as a Qualified Charitable Donation. The amount of the Qualified Charitable Donation, (i) can reduce your otherwise Required Minimum Distribution for the year, and (ii) while you are not given a charitable deduction, the funds distributed directly to the charity are not income to you and therefore you avoid the mismatch discussed above.

To the extent you regularly donate to charity and you are required annually to satisfy your Required Minimum Distributions, using this strategy will likely result in lower income taxes to you and more funds to the charity. A few caveats in order to take advantage of the Qualified Charitable Donation rules include: (i) the funds must be distributed directly from the IRA account, and (ii) the funds can only be donated to a 501(c)(3) and cannot be donated to a private foundation, supporting organization or donor-advised fund.

Charitable Bequests

While we find that most clients are aware of the benefits of the Qualified Charitable Donation and frequently take advantage

of those rules for charitable purposes during their lifetime, many times they have not considered using their IRA's for charitable bequests upon their death. To the extent that you have an IRA and desire to leave one or more charitable bequests, using your IRA is a tax savings strategy that should be considered.

Upon death, assets that are inherited receive a stepped-up basis for income tax purposes, with the exception of an inherited IRA.

The beneficiary of an inherited IRA steps into the shoes of the decedent with respect to the income tax consequences of the IRA account, and as distributions are received from an inherited IRA the beneficiary will be subject to income tax on those distributions. This characteristic of an IRA makes it a good asset to use for charitable bequests.

From an estate tax perspective, the value of the IRA is included in determining your gross estate, however, if there is a charitable beneficiary receiving all or a portion of your IRA, that will result in a direct charitable deduction, reducing your gross estate. There is not the same mismatch as can be incurred for income tax purposes during your lifetime.

From an income tax perspective, the assets that receive the stepped-up basis (the non-IRA assets) can be directed to your non-charitable beneficiaries and the IRA assets directed to the charity will pass to the charity without any income tax consequences as the charity is a non-profit organization. Also, the restriction that limits the use of a Qualified Charitable Distribution to a donor advised fund does not apply to a charitable bequest and therefore the beneficiary of the IRA could be a donor advised fund that includes your specific directions on the causes and/or charities you would like to support.

If you have questions on how you can use your IRA for charitable intentions, please contact Estate Planning Attorney Jenifer Schembri at jschembri@blalockwalters.com or call our office at 941.748.0100.



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Business, Estate Planning;
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Behind the Suit

Amanda C. Tullidge

Real Estate Law, Leasing, Finance Law

What type of law do you practice, and how do you make a difference for your clients?

I practice in residential and commercial purchase and sale transactions, as well as commercial leasing.

What is the most rewarding part of your job?

Buying or selling property can be the largest transaction of a client's life. The experience can be emotional and certainly filled with questions. I enjoy meeting with our buyers and sellers and providing them the expertise to feel comfortable as they move through these significant transactions.

What professional and/or community nonprofit organization(s) are you most passionate about?

I am most passionate about the women's giving circle I co-founded, Cheers for Charity. We are comprised of young professional women in Manatee and Sarasota County. We make personal donations, combine them with the proceeds from our fundraisers and then give out grants to local nonprofits, focusing on women's and children's issues.

What three activities are you most likely doing outside of your "Business Suit?"

Most of my time out of the suit is spent chasing after my active three-year-old Ellie! She is full of energy so you can find us playing hide and seek, baking cupcakes or taking her tricycle out for a spin.

What's the most daring thing you've ever done? Explain. I'm a bit of a homebody, so studying abroad in Italy was the most daring thing I've ever done. It was an incredible experience filled with the best art and food I've ever experienced. I'd love to go back one day.

Who is your greatest inspiration and why? My dad. He was also a real estate lawyer in Wisconsin before he retired and moved his family to Florida. He set a wonderful example of what the profession means. Besides competent and professional care, he taught me that it also means giving back to your community and church, serving on nonprofit boards and getting your hands dirty as a volunteer.

What makes you laugh? Podcasts! I commute about an hour a day so I love listening to comedy podcasts on the way to work like *Smartless* and *My Brother, My Brother and Me*.



Favorite author and why? Patrick Rothfuss. I love the fantasy worlds he so richly builds.

What do you love most about living on the Suncoast? The easy access to the best museums, playhouses, orchestras and gardens.

What has been your favorite vacation? I'll actually be achieving a bucket list item this summer as we go on an Alaskan cruise with members of our family and friends from law school. I'm looking forward to seeing glaciers and whales up close!

My hidden talent is... Speed reading. I attended not just one but two speed reading camps growing up so I can burn through novels pretty quickly.

On the weekends, I... like to plan a fun outing with my husband and daughter like picking wildflowers or blueberries, visiting an aquarium or going to a polo game.

What is your proudest accomplishment?

Passing the Bar Exam in the top one percent. I was so nervous I got sick on the morning of the test, so I was incredibly relieved to get those results!

What is your favorite childhood memory?

I grew up in a small village in Wisconsin called Elm Grove, whose population was only about 5,000 people. Every summer when school was out, all of our classmates and I would take to their bikes and have adventures throughout the town.



From the top: Amanda's daughter, Ellie turns three!

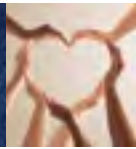
Amanda, her husband, Dan, and Ellie picking wildflowers at Hunsader Farms.

Amanda (second from right) and her fellow Cheers for Charity members present Face Autism with a grant for \$1775.

Cheers for Charity wraps and donates toys for underprivileged children.



Making A Difference



Nicole Plummer, Robert Stroud, Mark Clare, Jenifer Schembri, Jenna Meltzer, Jodi Ruberg, Anne Chapman and Matt Lapointe at Tidewell Foundation luncheon.

Tidewell Foundation Signature Luncheon

The annual Tidewell Foundation Signature Luncheon brought physician Sudip Bose to the Ritz-Carlton Sarasota to speak about veterans health on March. 3.

The event, which benefits Tidewell Hospice's programs providing care to patients and families as well as other Empath Health non-profit affiliates, brought hundreds to the Ritz-Carlton ballroom to hear from Dr. Bose. The physician and former US Army major was the surgeon who treated Saddam Hussein following his capture.

Bose spoke to the importance of health care and treatment for veterans. The luncheon also recognized the Tidewell Honors Veterans program, which provides specialized care for veterans and families.

Following an opening performance of the national anthem from Empath Health music therapist Jasmine Ridge, guests heard from Empath Health president Jonathan Fleece and Tidewell Foundation president Delesa Morris as lunch was served.

Jenifer Schembri Joins Easterseals BOD

Estate Planning and Tax Law Principal **Jenifer Schembri** was elected to the Easterseals of Southwest Florida Foundation Board of Directors.

Since 1946, Easterseals has supported individuals with disabilities to live their best lives and be engaged in their communities. The Easterseals mission is to provide exceptional services for persons with disabilities and their families across a lifetime by empowering individuals to live their lives to the fullest.



Jenifer Schembri

Easterseals Abilities Shining

More than 350 guests attended Easterseals Southwest Florida's annual Abilities Shining Luncheon at Michael's on East. The event raised more than \$500,000 for Easterseals Happiness House, the largest luncheon amount raised to date. Guests were treated to original artwork made by Easterseals students and entertainment by children's band Everyone Rocks.

Blalock Walters is a proud supporter of Easterseals Southwest Florida and sponsor of Abilities Shining Luncheon. Attorneys **Jenifer Schembri, Matt Lapointe, Cliff Walters, Jenna Meltzer, Michael Huckle, Yaz Dides, Samantha Regala** and **Jodi Ruberg** were in attendance.

Viva Las Vegas At We Care Manatee

Elvis was in the building at We Care Manatee's annual Casino Night fundraiser! Guests, including **Mark Barnebey**, enjoyed live and silent auctions, played games at casino tables and danced the night away. All proceeds benefit We Care Manatee's mission of supporting the healthcare needs of our low-income, uninsured community.

Gulf Coast Conservation Foundation Holds Call of the Wild For Gulf Coast Protection

Gulf Coast Conservation Foundation marked its 15th anniversary of their Palm Ball at Bay Preserve Osprey. Real estate attorney **Amanda Tullidge** and husband, Daniel, experienced the untamed beauty and natural splendor of the Suncoast. While guests "stepped into the wild", they appreciated Conservation Foundation's past, present and future mission of protecting Florida's Gulf Coast.



Amanda and Daniel Tullidge

Proceeds of the event support their mission to protect land and water in Southwest Florida for the benefit of people and nature.

Fashion Show Supports Mission To End Local Domestic, Sexual Violence

Labor and Employment Attorney **Anne Chapman** attended the Sarasota Safe Place and Rape Crisis Center (SPARCC) Annual Fashion Show. More than 600 attendees packed the Ritz-Carlton Sarasota ballroom to support SPARCC's mission to end domestic and sexual violence. All the items featured on the runway were from the nonprofit's Treasure Chest consignment store in Sarasota.



Anne Chapman and Shannon Hankin



Jenna Meltzer, Taylor Falkner, Marisa Powers and Jenifer Davies model their hats and heels for Turning Points' fundraiser.

Turning Points' Annual Luncheon Raises Money To Combat Homelessness

Blalock Walters is a proud sponsor of Turning Points' annual Hats, Heels & Bow Ties fundraiser. Guests were encouraged to strut the runway in their fabulous hats, shoes and bow ties.

Lulu from 92.1 CTQ was event emcee and Shantel Norman from Jah Movement, Maverick Johnson from 92.1CTQ and Summer Smith from WWSB ABC7 judged the runway show.

Proceeds benefit Turning Points' mission of providing services for men, women and children who are at risk of homelessness or who are homeless.

Spirit of Manatee Awards For Philanthropy

Manatee Community Foundation held its annual Spirit of Manatee Awards to celebrate people who make Manatee County a special place to live and work through their giving. Congratulations to the honorees and winners.

YOUNG SPIRIT AWARD - Brooklynn Deckman

Nominated by Rowlett Academy for Arts and Communication

COMMUNITY SPIRIT AWARD - Lakewood Ranch Women's Club

Nominated by HOPE Family Services, Children's Guardian Fund, SMART, Solve Maternity Home

CHARLES CLAPSADDLE COMMUNITY SPOTLIGHT AWARD -

Tom Waters Nominated by John Berkey

LEADERSHIP SPIRIT AWARD - Conrad and Ruth Ann Szymanski

Nominated by Boys & Girls Clubs of Manatee County and Children's Home Society

MARY E. PARKER LIFETIME SPIRIT AWARD - Bob and Carol Carter

Nominated by Meals on Wheels PLUS and The Center of Anna Maria Island

"Manatee Community Foundation is deeply grateful for the many, many ways **Blalock Walters** has supported our mission and philanthropy since our founding. It was so special to celebrate 25 years of impact together at this year's Spirit of Manatee Luncheon," said Jennifer Abbott, the foundation's interim executive director. "Our friends at Blalock are always there in the front row, first to applaud the givers and difference makers in our community."



Eileen Pennington's Unusual Strategy Wins NCAA Bracket; Money To Our Daily Bread

The friendly competition during March Madness is always a fun time at the firm. Staff, attorneys and their families can choose to participate in the firm's annual college basketball tournament bracket. Money is collected to participate, and the bracket winner chooses what local charity all the money is donated to.

It's safe to say that the sports enthusiasts at the firm spend a good amount of time researching basketball teams, divisions, statistics, strength of schedule and more to ensure their bracket will be a winner. However, this year's winner had a very unorthodox methodology. She beat out over 50 well-informed competitors with one (un)complicated strategy—autofill.

Congratulations, **Eileen Pennington**, the firm's 2023 Bracket Buster! Eileen has chosen to donate all the proceeds to Our Daily Bread. She says, "My parents were involved in Our Daily Bread as members of Redeemer Lutheran Church, one of the founding churches. I know Our Daily Bread is committed to feeding those struggling in our community. I appreciate that Blalock Walters making a difference in assisting those in need with this donation."

30,000 Rubber Ducks Race For PACE Center For Girls In Annual Fundraiser



Marisa Powers and daughter, Amelia, with race mascot Quacky

Crowds gathered at the Manatee River for the 14th Annual Lucky Ducky Race for PACE. More than 30,000 sponsored, yellow rubber ducks raced down the river, all benefiting PACE Center for Girls of Manatee County.

Attorney **Marisa Powers** is a long-time supporter and former board member of PACE Center for Girls Manatee, whose mission is providing girls and young women an opportunity for a better future through education, counseling, training and advocacy.



Rubber ducks at the starting line



Bob Blalock Honored By Manatee Chamber of Commerce

Robert P. Bartz Award For Leaders Who Have Made an Impact In Manatee County

The Manatee Chamber of Commerce’s 60th Annual Dinner celebrated and honored businesses whose contributions make a significant impact and investment in our community.

The pinnacle of the evening was when our very own Bob Blalock was presented with the annual Robert P. Bartz Award. The honor recognizes a community leader who has made an impact in Manatee County well beyond their own company.

Best described as an icon by his peers and colleagues, Bob’s leadership efforts in business and community initiatives have resulted in catalytic efforts to enhance Manatee County’s economy and quality of life.

Bob’s community spirit and dynamism was done selflessly and often behind the scenes. Over the past 40 years, Bob helped bring a symphonic orchestra to town, helped persuade former Florida Governor Bob Graham to rebuild the Sunshine Skyway Bridge and helped keep Pittsburgh Pirates spring training stay in Bradenton. Also, he and Egbert R. Beall, founder of Bealls, helped keep



Sarasota Bradenton airport open after World War II — long ago before it became an international airport.

Taking the podium to present the award, his longtime business partner, **Cliff Walters**, praised Bob for his many accomplishments and living his life with “honor and integrity.” During Bob’s acceptance speech, donned with his infamous quick wit and humor, he was very serious when he encouraged the crowd of over 400 to “get involved in civic duty and engaged in the community.”

In addition to the numerous accolades and distinctions during his legal career, Bob has lead many board of directors for major organizations, including Manatee Community Foundation, Bishop Parker Foundation, John and Mable Ringling Museum of Art, Manatee Chamber of Commerce and Manatee County Bar Association. He has also been instrumental in local philanthropy by supporting Take Stock in Children, ArtCenter Manatee, Florida West Coast Symphony (now Sarasota Orchestra), Just for Girls and more.



Real Estate Attorney Matthew Staggs Named Blalock Walters Principal

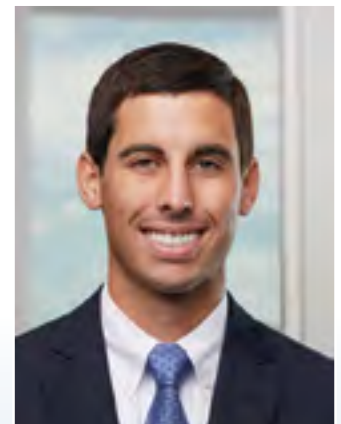
Matthew Staggs’ tenure with the firm began in 2017 when he joined Blalock Walters as a summer law clerk. In 2018, he joined the firm as an associate attorney, and since then, Matthew has been a member of the Blalock Walters’ real estate, finance, leasing and business and corporate practice groups.

His real estate practice focuses on commercial and residential transactions, single family and mixed-use developments, commercial and residential condominiums and subdivisions projects, commercial acquisitions and leasing, and asset and real estate-based loan transactions.

“Matthew is a valued member of the firm and his ascension from an associate attorney to a principal attorney is indicative of his dedication and work ethic towards our clients,” said Managing Partner **Matthew Plummer**. “Matthew’s experience and leadership is a tremendous asset of the firm, which allows the firm to enhance the quality of service provided to our clients.”

He is currently a member of the Manatee County Bar Association and the Manatee Chamber of Commerce Young Professionals organization as well as an active participant in a variety of sports leagues across Manatee County.

Matthew can be reached by email at mstaggs@blalockwalters.com or by phone at 941-748-0100.



Matthew A. Staggs
Business, Leasing,
Real Estate Law

Taylor Falkner Honored at Manatee Young Professionals MVP Awards

The Manatee Young Professionals (MYP) held their MVP Awards February 16 at the Bishop Museum of Science and Nature. The event honored young professionals who demonstrate initiative and excellence in their careers and service to their community.

Local Government and Land Use Attorney **Taylor Falkner** was one of the honorees. Taylor serves on the Manatee Young Professionals Leadership Committee as vice chair of marketing and engagement.

Taylor’s personal experience with MYP and the opportunities to develop relationships with like-minded professionals has inspired her to become the “young professional champion” at Blalock Walters. She has become a mentor and adviser to our growing group of young professional attorneys, encouraging them to get involved in the community.

Blalock Walters was honored to receive the Employer of the Year award in 2022 for our creative and intentional efforts to attract and retain young talent to our region.

Chuck Johnson, Jill McGarry, Dan VanEtten, award honoree Taylor Falkner, Jenna Meltzer and Mark Barnebey at Manatee Young Professionals MVP Awards



How to Ensure Your Bylaws Protect You and Your Board

By Cliff Walters

Attorney **Cliff Walters** and Michael Corley, owner of The Corley Company, discuss the importance of bylaws on “How to Ensure Your Bylaws Protect You and Your Board” podcast. With an abundance of nonprofit governance experience, **Cliff offers invaluable insights for individuals currently involved in board service or considering taking on the role.**



**Clifford L. Walters, III
Business, Estate Planning,
Land Use and Leasing,
Real Estate Law**

Cliff delves into crucial aspects of board service, like the significance of bylaws in safeguarding both board members and the organization, illuminating the roles and responsibilities incumbent upon board members, shedding light on areas of potential risk that board members ought to be well-versed in and delving into numerous other essential topics.

To listen to Cliff’s podcast, please visit www.blalockwalters.com.



Jacki Mori Paddles To Second In World For Breast Cancer Awareness



Litigation Legal Assistant **Jackie Mori** traveled halfway around the globe to compete in the 2023 International Breast Cancer Paddling Committee (IBPC) Dragon Boat Festival in Lake Karapiro, New Zealand and her team came in second in the world.

The festival is an international event for breast cancer paddler teams who engage in dragonboat activ-

ities as post breast cancer diagnosis rehabilitation. This is a participatory race for all breast cancer teams from around the world. There were 85 teams.

Jackie and her Survivors in Sync teammates train three times a week at Nathan Benderson Park in Lakewood Ranch. The all-women team’s mission is to educate the public about breast cancer in a positive, proactive way and to promote a healthy, active lifestyle for breast cancer survivors.





Taylor Falkner
Land Use, Local Government



Jonathan Tortorici
Business Litigation

Two Blalock Walters Attorneys elected to MCBA Young Lawyers' Division BOD

Manatee County Bar Association (MCBA), an organization focused on improving the administration of justice and service to the public, has elected Land Use and Local Government Attorney **Taylor Falkner** and Litigation Attorney **Jonathan Tortorici** to its Young Lawyers' Division Board of Directors.

Blalock Walters has a deep-rooted history with the Manatee County Bar Association, exemplified by the firm's numerous attorneys who have served as members, six of whom have served as past-presidents.

The purposes of Young Lawyers Division are to orient recently admitted lawyers to their responsibilities as members of the Manatee County Bar Association, Inc. and to promote continuing legal education and professional development. The division also provides opportunities for social activities, pro bono activities and participation in projects for the betterment of the MCBA, the bench, the legal community and the community in general.

Litigation Attorney **Dan VanEtten** is a member of the Manatee County Bar Association Board Of Directors, the nonprofit voluntary organization for attorneys and judges in Manatee County. The association has approximately 345 members and is dedicated to enhancing the legal profession, serving the community and promoting fellowship.



Robert Pollock Joins Litigation Department

The firm's litigation department grows by adding Attorney **Robert Pollock**. Robert's practice involves the litigation of business disputes, real estate disputes, probate disputes, estate and trust disputes, employment disputes and health law related controversies. He represents individuals, developers, builders, retail stores, non-profit organizations, title companies and other businesses. Robert has experience in mediation, arbitration and trials.

Robert received his juris doctor degree from Seattle University School of Law and master of business administration and bachelor of science in business from Nova Southeastern University.

"Robert's experience and client service are an exceptional addition to our business litigation practice," says Litigation Principal **Chuck Johnson**. "His commitment to clients and community align with the firm's values and mission statement."



Laura Smidt Expands Real Estate Practice

We are pleased to welcome attorney **Laura Smidt** to our real estate and leasing practice groups.

Laura has experience in commercial and residential transactions, including purchases and sales, refinances and construction loans, as well as commercial leasing. Serving clients in Sarasota, Bradenton and the surrounding areas, Laura works directly with her clients at each step of a real estate transaction to minimize their costs and liabilities.

Laura earned her juris doctor and master of business administration from Stetson University College of Law and bachelor of science in political science, government and Spanish from Florida State University.

"Laura is an exceptional addition to our thriving real estate and leasing practices," said Managing Partner **Matthew Plummer**. "She will enhance the level of service we provide to our clients and community."

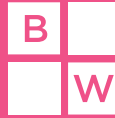


Sarah Orendorff, Ashley Lepper, Jenna Meltzer and Silvana Corsi



Managing Partner Matt Plummer (middle) celebrates

Sherry Gray



BLALOCK WALTERS

EGG HUNT

Ryan Harris



Mark Clare, Jodi Ruberg and Jordan Suits



Matt Lapointe, Sarah Orendorff, Jenifer Schembri, Yaz Dides, Silvana Corsi, Jordan Suits, Mark Clare, Matt Plummer, Jenna Meltzer and Ashley Lepper

Cliff Walters



Both our Bradenton and Sarasota offices kicked off Easter weekend with a special egg hunt. Congratulations to Sherry Gray and Ryan Harris for finding the special eggs!

Matt Lapointe





802 11th Street West
Bradenton, Florida 34205

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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



Administrative Professionals Day

In honor of Administrative Professionals Day, we hosted a special reception for our administrative professionals to express our appreciation for the hard work and dedication. They are instrumental in the operations and success of Blalock Walters.

Top Row: Nikki Carlock, Sarah Orendorff, Eileen Pennington, Melissa Vance, Angel Canizalez, Sue Bradley, Silvana Corsi, Kari Kettner, Mona Davis, Cheryl Lycans, Jenny Ordonez, Lauren Perucki, Yvonne Epprecht, Bea Fulford, Ashley Long and Martin Forbes.

Bottom Row: Amanda Baker, Jacki Mori, Nadia Warden, Jordan Suits, Alana Fleischer, Sherry Gray, Ashley Lepper and Breelyn Clement

Not pictured: Lisbeth Bruce, Linda Taylor and Margie Woodham

Thank you for always making a difference!