

Burlington County Bar Association

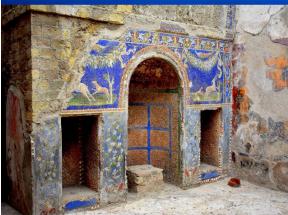
THE STRAIGHT WORD

April 2025

VOLUME 14

Join The Foundation on April 17th for the Virtual Tour to Southern Italy!





<u>Sounthern Italy-</u> Foundations Virtual Tour on 4/17 at 6pm \$100 per screen and \$60 for Additional Bags



Save these Dates

April

4/3 Employment L&L

April 8th Construction L&L

and Local Government CLE

April 16th BCBA Board Meeting

April 17th Virtual TOUR to Southern Italy

April 24th Municipal CLE

MAY

May 1st Proclamation and Law Day CLE

May 6 L&L Wellness Committee

May 7 Law Day Dinner

May 12 YLC L & L

May 20th General Equity

JUNE

June 4th Installation Dinner June

13th Bar Picnic

The Straight Word

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The existence of the Burlington County Bar Association is made possible by your financial support. However, our success in fostering professional growth and improving the practice depends on your participation in meetings, programs, seminars, and the work of committees, as well as your support of the Straight Word by way of suggestions and contributions. Contributions are welcome subject to deadline of the 10th day of the month. The Straight Word is virtually published 10 times a year. The right to edit and published is reserved,



APRIL 2025 PRESIDENT'S MESSAGE MEGAN KNOWLTON BALNE, ESQ.



LAWYERS -STAND UP FOR THE PROFESSION AND SERVE

Lawyers often get a bad reputation. Lawyers are the butt of jokes, and these jokes typically end with the lawyer being a liar, a cheater or going to a negative after-life. It is a running gag that everyone hates lawyers until they need one. Have lawyers always been so poorly viewed?

In fact, far from being the epitome of wicked, lawyers have regularly served as leaders in our community and our civic life. From the founding of our country, lawyers have stepped up at great personal risk to make a better future. The Declaration of Independence was signed by 56 individuals from various professions. Twenty-five of the signers were lawyers, the chosen career of an overwhelming percentage of our Founding Fathers.

PRESIDENT'S MESSAGE (CONT.)

To this day, new attorneys in New Jersey take an oath prior to being admitted to practice law. It does not matter whether the new attorney will practice in the public or private sector. All attorneys are required to affirm the following prior to admission to the Bar:

I do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution of the State of New Jersey; that I will bear true faith and allegiance to the same and to the Governments established in the United States and in this State, under the authority of the people; and that I will perform the duties of an attorney at law faithfully, impartially, and justly, to the best of my ability.

This oath recognizes that attorneys, as members of the profession, have a duty to the Constitution, both State and Federal, and to the people and the community they serve.

Service is prioritized in Burlington County. Significantly, our Annual Bar Association Awards were inspired by attorneys that served our local community. The Robert W. Criscuolo Award was established in 1978 by the BCBA to honor young attorneys committed to the legal profession and the community. Robert Criscuolo was an authority on Municipal Law, and his work from the 1930s onward shaped our local communities.

The Katherine D. Hartman Award was established in 2015 to honor a woman in the legal profession who demonstrates outstanding leadership, dedication, mentorship and service to the Burlington County Bar Association and surrounding community. Those of us that know Katie Hartman know that she is a powerhouse attorney, previous Burlington County Bar President, and lawyer who gives up countless hours serving Burlington County.

Finally, we have the Haines Award, which was established in 2007 in honor of Judge Martin L. Haines. The Haines Award recognizes those who best exemplify and display the qualities of Judge Haines: personal and professional integrity, devotion to the legal profession and legal scholarship, and dedication to the justice system and the people of Burlington County. Judge Haines had an inspiring career. He wrote 164 published opinions in 12 years. He is well known as the trial judge in the <u>Madden v. Delran</u> case, where attorneys rendered pro bono services to defendants in municipal court without compensation.

PRESIDENT'S MESSAGE (CONT.)

Judge Haines disagreed with the system; but he understood that it was a question for the Supreme Court to decide. As a result, he authored a strong opinion noting he felt the pro bono assignment of municipal criminal defense was unconstitutional and inefficient, but recognized it was not within his power on the trial court to ignore precedent. While the Supreme Court ultimately found that pro bono counsel was not entitled to compensation from the government, the Court expressly urged the Legislature and Executive Branch to address the situation by requiring every municipality to provide a public defender for the municipal courts. The Supreme Court, following Judge Haines' lead in his trial court decision, expressed its frustration and noted, with appreciation: "We realize that it is the bar that is bearing the burden of our restraint reflected in this decision. We trust that the bar understands the strong policy considerations that have persuaded us. As has so often been the case, it is the bar that makes the system work, often without compensation." Following this decision, legislation was passed requiring municipalities to provide a public defender. Judge Haines is often credited as being a force behind the current municipal public defender system in our State.

All three of our Annual Awards honor integrity and service to the Bar and service to the community. This year, our award recipients Mariane Gardner, Esq., Victoria Schall, Esq. and Leonard Wizmur, Esq. and the Honorable Judith Wizmur continued to inspire, as our award recipients do every year. This is because our profession is not defined by the stereotypes of the bad lawyer jokes. Lawyers are defined by the communities they serve and the work they do to uphold our civic society. It is an honorable profession. It is a difficult profession. It is a necessary profession.

When you find yourself questioning whether a career in the law is worth it, take a moment and revisit the oath you took as an attorney and remind yourself of your larger duty as a legal professional. Take your lunch break and read a decision by Judge Haines. Remind yourself why you chose this career and your profession.

Then think about your community and how you can make a difference. There are many ways attorneys can give back to their community. I encourage you to think of service that is meaningful to you and service that will impact future generations. For me, civics education and volunteering at our local schools are imperative. Think about your own passion, and how you can use your skills to make your surrounding community better.

And next time someone tells you a bad lawyer joke, stand up for your profession, and tell them about the good you do.

Wine Column by Janice L. Heinold, Esq.

The last weekend in March, I was invited to the 47th annual Dionysian Gathering for the North American Branch at the Flanders Hotel in Ocean City, NJ. The Dionysian Society is the world's oldest wine society, dating back to ancient Greece. The weekend included four wine seminars, two formal dinners paired with wines, and a sparkling wine brunch.

For one of the seminars, a panel of six winemakers from the Outer Coastal Plain Vineyard Association brought bottles of their Coeur d'Est ("Heart of the East") wines. Coeur d'Est is red wine blend of two to six varietals: Chambourcin, Cabernet Franc, Merlot, Cabernet Sauvignon, Syrah, and Petit Verdot. The blend must contain 25%-50% Chambourcin, the French- American hybrid grape that does extremely well in the Outer Coastal Plain AVA, that is being showcased in Coeur d'Est blends. The blend can also contain: up to 50% Cabernet Franc, up to 50% Merlot, up to 25% Cabernet Sauvignon, up to 25% Syrah, and up to 15% Petit Verdot. Only grapes grown in the Outer Coastal Plain AVA can be used in the blend.



The winemakers in the panel were from Cedar Rose Vineyards in Millville, Bellview Vinery in Landisville, Auburn Road in Pilesgrove, Sharrott Winery in Hammonton, William Heritage Winery in Mullica Hill, and Saddlehill Cellars in Voorhees.

Cedar Rose Vineyards' 2020 Coeur d'Est contains 50% Chambourcin, 35% Cabernet

Sauvignon, and 15% Cabernet Franc. The wines are aged 14 months in French and American neutral oak (meaning that the barrels have been used four times, and still impart structure and a rounded mouthfeel, but not oak flavors, such as vanilla or butterscotch). This wine had flavors of bramble and black pepper, was medium bodied, and had balanced acidity. Coming in at 12% ABV, the winery sells their Coeur d'Est for \$35.

Bellview Estate's 2021 Coeur d'Est blend contains 30% Chambourcin, 30% Merlot, 30% Cabernet Franc, and 10% Petit Verdot (that's high for Petit Verdot, but more was used to prop up a not great harvest of Chambourcin that year). The wine spent 18 months in French oak, 20% of it new. This wine had flavors of blackberries and plums, spices, and vanilla. Coming in at 12% ABV, the winery sells their Coeur d'Est for \$25.

Auburn Road's 2021 Eidólon (Greek for "Ideal") is their Coeur d'Est blend. It is named after a Walt Whitman poem called "Eidolons," and 25 cents of each bottle sold is donated to the Walt Whitman Association in Camden, NJ. Their blend contains 42% Merlot, 34% Chambourcin, 15% Petit Verdot, and 9% Cabernet Sauvignon. The wine underwent extended maceration (juice left in contact with the skins), and spent 18 months in American oak. This wine had flavors of cherry, currants, spice, and vanilla, with chocolate and black



pepper on the finish. Coming in at 12.6% ABV, the winery sells their Coeur d'Est for \$24.

Wine Column by Janice L. Heinold, Esq.

Sharrott Winery's 2022 Coeur d'Est blend contains 50% Chambourcin and 50% Cabernet Franc. The wine was barrel-aged for 16 months in French, American, and Hungarian oak. The wine has flavors of dark fruit, baking spices, and chocolate. The winemaker, Larry Sharrott, recommended pairing this easy-drinking wine with BBQ or well-marbled cuts of meat. Coming in at 13.5% ABV, the winery sells their Coeur d'Est blend for \$42.



William Heritage Winery's 2022 Coeur d'Est blend contains 49% Chambourcin, 28% Merlot, 20% Cabernet Sauvignon, 2% Cabernet Franc, and 1% Petit Verdot. It was aged in neutral French oak for about eight months. The winemaker feels that Chambourcin's strength it its fruitiness, so they age it a shorter time to preserve the fruit. The wine has flavors of black plums, cassis, and some salinity or salted caramel on the finish. Coming in at 13.7% ABV, the winery sells their Couer d'Est blend for \$34.

Saddlehill Cellar's 2022 Coeur d'Est blend

contains 50% Chambourcin, 25% Cabernet Franc, and 25% Cabernet Sauvignon. The wine is aged 14 months in French and Hungarian oak, 30% of it new oak. The wine has flavors of blackberries, cherry, currants, and plums, with leather and spice on the finish. Coming in at 13% ABV, the winery sells their Couer d'Est blend for \$27.

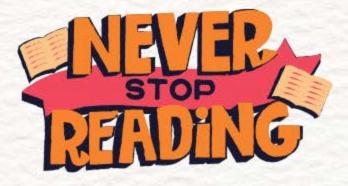
All in all, I was very impressed with these NJ wines. The next time you're visiting one of our local wineries, check out their Coeur d'Est blend, showcasing Outer Coastal Plain Chambourcin. Cheers!



THE BURLINGTON COUNTY BAR ASSOCIATION THANK YOU TO OUR VOLUNTEERS READ ACROSS AMERICA WEEK

THIS WEEK WAS A SUCCESS - THANKS TO YOU!

Colleen A. McGuigan Brenda Roman Maneri Brian Sever Ashley A. Varghese Ryan Slocum Nichole Nunes Jill Roth-Gutman Richard C. Strobel Victoria Britton Mark Shapiro Megan Knowlton Balne Robert Baranowski Janice Heinold Alusha Olivier Rachel Dichter William H. Dungey III Peter Chacanias Mariane Gardner





THE BCBA is seeking a few more recommendations for the Board of Trustees.

NOMINATIONS SOUGHT FOR BCBA BOARD OF TRUSTEES

The Nominating committee is now accepting nominations and will submit a report to the Board of Trustees at their March meeting. Nominees must be active or emeritus members in good standing with the Burlington County Bar Association. Nominations should include a resume or letter supporting the nominations. **The extended deadline for submissions is April 18, 2025**.

Open Positions Are:

Secretary (1) Year Term

Treasurer (1) Year Term

4 Board of Trustees (3) Year Terms

1 YLC (2) Year Term

2 Affinity Bar Positions that Require Membership in any Affinity Bar (2) Year Term

Consider Nominating Someone: Please submit to Lisette@burlcobar.org

NOMINATIONS SOUGHT FOR BCBA BOARD OF TRUSTEES

The BCBF is seeking a few more recommendations for the Board of Trustees. Nominees must be active or emeritus members in good standing with the Burlington County Bar Association. Nominations should include a resume or letter supporting the nominations.

Open Positions Are :

Secretary (1) Year Term

2-4 Board of Directors Positions

Consider Nominating Someone: Please submit to Lisette@burlcobar.org no later than April 18th by 12pm.

SAVE the DATE



THE BCBA INSTALLATION DINNER ON JUNE $4^{\mbox{\tiny TH}}$ At 5:30 pm at the laurel creek country club

Written by Brenda Roman Maneri, DIAL Committee Co-Chair

With many thanks to Nilaja Ford, BCBA trustee and president of the ABWL, last month the Diversity, Inclusion and Leadership committee had a fun and informative night of trivia to celebrate Black History Month. Here are some of the highlights we learned that evening!

Who was the first black lawyer in the United States? Macon Bolling Allen

Macon Bolling Allen is thought to have been born around 1816 in Indiana. He initially was denied from the Maine bar because of issues with his state citizenship. But in 1844, Allen passed the examination for nonresidents and became the first licensed African-American lawyer in the United States. He immediately moved to Massachusetts and began practicing law there after being admitted to the Suffolk County bar in 1845.

To supplement his career as an attorney, Allen became a justice of the peace in Massachusetts, making him the first African-American judicial official. He relocated to Charleston, South Carolina, and helped form Whipper, Elliot, and Allen, the first known African-American law firm in the United States. Continuing his judicial aspirations, Allen was on the Inferior Court of Charleston and eventually on a probate court. He died in 1894.

Who was the first black woman lawyer in the United States? Charlotte E. Ray

As the first African-American female lawyer in the United States, Charlotte E. Ray was a pioneer in her field from the beginning. Born in 1850 to an abolitionist father who owned the newspaper Colored American, Ray grew up around civil rights activism.

At age 19, she began teaching at Howard University, although her goal was to join the school's law program. She applied under the name "C.E. Ray" as a way to disguise her gender. After being admitted, she took classes and taught at the same time, until she graduated as the first black woman to receive a law degree. That same year, she was admitted to the District of Columbia Bar, becoming the first woman to do so.

While she opened her own law firm, it was unsuccessful because of prejudice in the community, leading her to move to New York and become a school teacher instead. Ray also was active in the women's suffrage movement, through her involvement with the National Woman Suffrage Association and the National Association of Colored Women. She died of bronchitis in 1911.

Who was the first black US Supreme Court Justice? Thurgood Marshall

Born in 1908, Marshall grew up amid segregation, attending an all-black grade school. He later graduated from Lincoln University in Oxford, Pennsylvania. His first choice for law school was the University of Maryland, but he was denied admittance because of his race. Instead, he attended Howard University and graduated as valedictorian in 1933.

Marshall joined Charles Hamilton Houston, whom he had met during law school, as an attorney for the NAACP. In 1940, after Houston had retired, Marshall founded the NAACP's Legal Defense and Educational Fund. Over the years, Marshall argued countless cases in front of the U.S. Supreme Court, most notably was *Brown v. Board of Education*.

In 1961, Marshall was appointed as a federal judge to the 2nd U.S. Circuit Court of Appeals in New York City. Four years later, he briefly became the Solicitor General before being appointed as the first African-American associate justice to the U.S. Supreme Court. Marshall died of heart failure in 1993.

Who was the first black woman to be appointed to the Federal Judiciary? Constance Baker Motley

Appointed to the U.S. District Court for the Southern District of New York in 1966, Constance Baker Motley was the first African-American woman to join the federal judiciary. Leading up to her appointment, Motley maintained an

impressive track record for cases argued before the Supreme Court. Through her work as the first female attorney for the NAACP Legal Defense and Educational Fund, she won nine out of the 10 cases that she argued. Motley also wrote the original complaint for *Brown v. Board of Education*.

With 20 years of NAACP experience under her belt, Motley moved into the political arena in 1964, becoming the first African-American female state senator in New York. A year later, Motley was elected as the first female president of the Manhattan borough, before moving on to the federal judiciary. She was born in 1921 and died of congestive heart failure in 2005.

Which black attorney famously represented Rosa Parks during the Montgomery bus boycott? Fred Gray

As a colleague of and eventual attorney for Martin Luther King Jr., Fred Gray was active in the civil rights movement. Gray was born in 1930 and raised in a segregated black division of Montgomery, Alabama. He earned his undergraduate degree from Alabama State College while also working as the district manager of the Alabama Journal. After earning his JD from Case Western Reserve University, he opened his own law firm in Montgomery.

Gray represented Claudette Colvin and Rosa Parks when they received charges of disorderly conduct for refusing to give up their bus seats to white passengers. He was instrumental to the Montgomery bus boycott, serving as an attorney in the civil suit *Browder v. Gayle* that eventually integrated the city's buses. In 1970, Gray became one of the first two African-American legislators to be elected in Alabama since the Reconstruction era.

Who was the first black woman president of the American Bar Association? Paulette Brown

Paulette Brown was raised in Baltimore, where she attended segregated schools. She was born in 1951 and eventually attended Howard University as the first in her family to go to college. Brown then earned a full scholarship to Seton Hall University School of Law. After graduating in 1976, she worked at a New Jersey steel company and then Prudential Insurance Co. before opening her own law firm dedicated to employment, product liability and civil rights issues.

Brown began her time with the ABA when she joined the Young Lawyers Division in 1976. In 1997, she started serving in the association's House of Delegates. She is also a former member of the ABA Board of Governors. But it wasn't until 2015 that Brown became the ABA President, as the first woman of color and the first black woman in the role. Brown made diversity and inclusion efforts a priority during her presidency.

Opinion: The Trump Administration's War against Diversity, Equity and Inclusion By: Victoria D. Briton, Esq.

recent months, against diversity, equity and inclusion ("DEI") In а campaign has been launched against such programs throughout our nation. On Inauguration Dav. the new presidential administration revoked many of the former President Joseph R. Biden's DEI initiatives, which were meant to address historic and systemic disparities based upon marginalized characteristics, such as race. gender, age, ability and sexual orientation. The tragic ironv that Inauguration Day coincided with Martin Luther King, Jr. Day, a day of remembrance and service for one of our nation's greatest Civil Rights Leaders, was not lost on those serving in the DEI space.

Many of President Donald J. Trump's initial executive orders aimed to put a hard stop to DEI programs throughout the federal government and the country at large. These executive orders closed federal diversity offices and put numerous government workers on administrative leave. On February 27, 2025, a federal judge upheld the termination of 51 intelligence officers previously working for the Central Intelligence Agency ("CIA"), who had been assigned to DEI and accessibility roles that were scrapped by the current administration.¹

President Trump's executive orders also suspended a number of programs and grants intended to assist people of color, women, people with disabilities, and residents of marginalized communities, among other groups. One such program run by the Environmental Protection Agency ("EPA") screened children in Clarksburg, West Virginia for elevated levels of lead to catch lead poisoning early and, therefore, prevent long term health effects. This program (the "Program") was suspended in February because the EPA employee who supervised the Program was placed on administrative leave. As a result, the intended expansion of the Program into other former manufacturing centers, such as Ohio, is now uncertain.

President Trump also revoked a 60-year-old executive order (E.O. No. 11246) on affirmative action signed by former President Lyndon B. Johnson in 1965. President Trump further directed federal agencies to compile lists of public companies to investigate due to their DEI policies. His war on DEI already has chilling effects in the private sector. Large companies, such as Pepsi, Citigroup, Google, Target, Amazon and Tractor Supply, have taken steps to suspend or retire their DEI programs. Goldman Sachs abandoned a diversity pili implemented in 2020 which required two diverse board members, one of whom had to be a woman, before Goldman Sachs would take a company public in the U.S. or Western Europe. Goldman Sachs cited "legal developments" as its reason for deserting this policy. 2

Both federal and state investigations into companies about their DEI policies have already begun. On February 11, 2025, the Federal Communications Commission ("FCC") notified Comcast that it launched an investigation into the media company's DEI programs. Comcast is the parent company of NBCUniversal News Group. Since January, the FCC has also looked at DEI programs at other news organizations, including PBS and CBS News. In February 2025, the State of Missouri sued Starbucks in federal court, alleging that the coffee chain "actively engages in systemic race and sex discrimination" with its use of DEI policies and in its hiring practices. 3

¹ Doe v. U.S. Office of the Dir. of Nat'l Intelligence, Case No. 25-300 (E.D. Va. Feb. 27, 2025).

Opinion: The Trump Administration's War against Diversity, Equity and Inclusion By: Victoria D. Briton, Esq.

Unfortunately, the current administration's attack on DEI ignores U.S. history. Affirmative action and DEI policies were enacted to help repair the longstanding offense that equal opportunity was not originally intended for everyone in our nation. In an effort to learn from our past and foster fair treatment of all people, we celebrate our diversity through the observance of Black History Month (February), Women's History Month (March) and Arab American Heritage Month (April) to name a few. My fear is that President Trump's war on DEI will cause irreparable harm to those that have already suffered enough. I urge all members of the Burlington County Bar Association ("BCBA") to continue to support DEI policies both professionally and personally. We cannot be complicit in making the same mistakes again.

To get involved with the BCBA's DEI initiatives, members can volunteer at DIAL's upcoming LGBTQIA+ name change clinic in June, which will include CLE credits.⁴ Members may also consider offering opportunities for employment and internships this summer because many students recently lost such opportunities due to DEI cutbacks. Members are further encouraged to donate to scholarship funds supporting students and communities in need. The Burlington County Foundation (the "Foundation") awards the Jan M. Schlesinger Scholarship each year to a deserving law student with a demonstrated financial need and ties to Burlington County. The Foundation also awards grants to local high schoolbased volunteer groups to meet their community-minded goals, such as unified sports programs for special education and general education students.⁵

The Association of Black Women Lawyers also offers scholarships to deserving law students to encourage and promote the participation of women, particularly black women, in the field of law.6 Additonally, the Garden State Bar Associaton will be hosting its 50th Anniversary Scholarship and Awards Gala on June 21, 2025 to offset some of the financial needs of students of color attending law school in New Jersey, as well as New Jersey residents attending law school outside of the State.7 Many other affinity bar associations offer similar scholarships and funding, now more than ever, is crucial for many students due to ongoing cutbacks to DEI programs.8 Lastly, the New Jersey State Bar Association is offering a lunch and learn program with 2 diversity CLE credits on April 10, 2025 entitled "DEI Officers and Recent Executive Orders – Essential Strategies".9 Please get involved today!

****The views and opinions expressed in this article belong solely to its author, and do not reflect the views or opinions of the Burlington County Bar Association.

- ⁴ Keep a look out in the BCBA's Straight Word and Side Bar for more information on DIAL's name change clinic.
- ⁵ More information about the BCBF's scholarship and grant programs can be found at <u>https://burlcobar.org/</u> under the Foundation tab.
- 6 More informa on about ABWL's scholarship opportuni es and to donate can be found at htps://abwl-nj.org/.
- 7 More informa on about GSBA's scholarship opportuni es and upcoming Gala can be found at More informa on can be found at htps://www.gardenstatebar.org/.
- 8 For a list of special and affinity bar associa ons throughout New Jersey, please visit htps://njsba.com/resources/specialty-and-affinity-bar-associa ons/.

² Taylor Telford, <u>'Lifting' becomes 'leveling': Companies reframe DEI amid Trump upheaval</u>, Wash. Post (Feb. 24, ²⁰²⁵), <u>https://www.washingtonpost.com/business/2025/02/21/trump-business-dei-policy-rebrand-representation-goals/</u>.

³ Press Release, Missouri Attorney General Andrew Bailey (Feb. 11, 2025), <u>https://ago.mo.gov/attorney-general-bailey-files-suit-against-starbucks-for-race-and-sex-based-discrimination/</u>.

SENIOR A'TIORNEYS' COMMITTEE REMEMBERING JUDGE MA'RTIN HA'INES By: Joseph Pinto

The Martin Haines Award will be bestowed this year on March 19, 2025 to Leonard and the Honorable Judy Wizmur. I know both Lenny (a former Bar President) and Judy (a former bankruptcy judge who I had the pleasure of appearing before) and there are not two more deserving recipients of this Award. The Haines Award is this Bar Association's highest honor.

Many of those practicing today did not know Martin Haines either as a judge or lawyer. The Association created the Haines Award back in 2007. Martin Haines actually participated in the first meeting for purposes of choosing the initial recipient.

Unfortunately, Judge Haines died in April 2008 when I was Bar President and I wrote about the extraordinary man and Judge in my President's message in May:

"For those that honestly love the law as a profession, the death of Martin Haines in April was a truly sad day. If you did not have the honor of working with or appearing before Judge Haines, or may have missed his memorial service at the Olde Court House, believe me when I say there is not enough granite in the quarries on this earth on which to describe his contribution to our vocation.

The true and ultimate measure of a man's life and success in his profession is the universal respect and recognition by his peers of his legacy and accomplishments. Martin Haines surely had that. I have always thought that to him, law was a labor of love. His appointment to the bench was to a calling for which he was born. He has been referred to as a man for all seasons, a renaissance man. Describe him as you will, he was a class act under anyone's standards in whatever he chose to do.

While a sitting Judge, his legendary challenges to the Supreme Court's bureaucratic short-sightedness, in his pursuit of efficient and open judicial administration, litigant's rights and judicial independence were achieved through the only method available to him, his pen. His opinions were flawless in their wisdom, impeccable in their logic and the Supreme Court, in an effort to protect its domain, was required to jump through hoops to reverse him, usually in unconvincing fashion. But it was in that manner he effectively exposed the fallacy of mechanical justice.

While Judge Haines authored over 160 published and even more unpublished opinions (unheard of for a trial judge), he was no advocate of kratocratic tyranny. He whole heartedly supported home rule, the rule of law and the sanctity of the separation of powers. Most of all, he was a friend to all lawyers and realized the importance and necessity to society of a strong, active bar. He often stated that "one lawyer can make a difference, one lawyer can change the world". That notion may strike you as pie-in-the-sky thinking, but consider this. If all lawyers thought that way, then the one would become the many and what could be accomplished would become unlimited. As grandiose as that may seem, we as attorneys do make a difference in the lives of each and every person we represent and we must not forget that no matter how great the competition for clients.

SENIORATIORNEYS' COMMITTEE REMEMBERING JUDGE MARTIN HAINES By: Joseph Pinto

So on behalf of all your colleagues everywhere, I thank you, Judge Haines, thank you for teaching us how to be meaningful, productive attorneys at law.

My favorite Martin Haines Opinion: It is none of his published Opinions, but an unpublished one, <u>Fetteroff v. Crane</u>, which was also his favorite and for which he lobbied hard to have published. It is euphemistically known as the "Love Boat case" capturing the essence of his sense of humor and represents an exquisite example of what I call the Haines flair. That it was not published merely confirms that the Committee on Opinions needs to lighten up. It has everything that you would find in a Jacqueline Susann or Jackie Collins novel prostitution, infidelity, unrequited love, sex, greed, fraud, extortion, threats of violence, tax evasion and even a one-armed boat mechanic who, at one time

(coincidentally), fixed Judge Kramer's boat. The Opinion is too long to reproduce in the print edition of the Straight Word, so it will be made available as an attachment to this month's website edition

(www.burlcobar.org). It is a must read."

Joseph M. Pinto and Honorable Kenneth Domzalski are Co-Chairs of the Bar's Senior Attorney Committee.

The Expiration of the Tax Cut and Jobs Act: What Family Law Attorneys Need to Know By: Kimberly A. Greenfield, Esq. and Christina M. Groves, Esq.

It seems like only yesterday The Tax Cut and Jobs Act (TCJA) of 2017 was passed, sending attorneys, litigants and accountants scrambling to change how we analyze financial issues in divorce matters. Suddenly, alimony was no longer a tax event, certain deductions related to real estate were limited or suspended, the use of 529 plans was broadened, and dependency exemptions became a thing of the past. These and other changes in the tax code drastically altered how we approached support, tax filing, business valuations, and other key elements of divorce resolution. Fast forward to the present, where we find ourselves on the precipice of potential for major change once again as several key provisions of the TCJA are nearing their sunset date of December 31, 2025. As family law attorneys, it is crucial to familiarize ourselves with the TCJA and understand which changes are permanent and which are set to expire as we wait to learn what, if anything, Congress will do 1before the end of the year.

First, it is important to note the provisions of the TCJA which are <u>not</u> set to expire at the end of the year. Prior to the TCJA, alimony was taxable to the recipient and deductible by the obligor. This changed with the TCJA for alimony agreements and orders finalized after the act, focusing the analysis instead on net figures. There is no sunset provision on the change to the tax treatment of alimony under the TCJA; family law attorneys will continue to focus our analysis on net incomes.

Another permanent provision of the TCJA relevant to us as family law attorneys is the use of 529 plans. Traditionally, 529 plans were reserved for application to college tuition and expenses. The TCJA expanded their use, allowing for distribution rom 529 plans to pay up to \$10,000 of tuition per beneficiary (regardless of the number of contributing plans) each year at an elementary or secondary public, private, or religious school of the beneficiary's choosing. (See Section 11032 of TCJA).

The possibility for the most significant change as sections of the TCJA are set to expire is found in deductions, exemptions and tax brackets. In general, the TCJA lowered individual tax rates across, increased the standard deduction, changed various itemized deductions, and suspended exemptions. These changes all face expiration at the end of the year, reverting to pre-TCJA terms unless Congress takes other action.

Reverting to pre-TCJA tax rates would leave many taxpayers facing increased tax liability with a marginal rate increase of anywhere from 1-4%. At the same time, the standard deduction, which was nearly doubled under TCJA, would significantly reduce. If this provision of the TCJA expires, our clients may find themselves with greater tax liability unless they have the

The Expiration of the Tax Cut and Jobs Act: What Family Law Attorneys Need to Know By: Kimberly A. Greenfield, Esq. and Christina M. Groves, Esq.

benefit of substantial itemized deductions. Luckily, this liability may be offset by removing some of the limitations on deduction that went into effect with the TCJA, such as reinstating a deduction for interest on home equity loans, and increasing the limit on deductible mortgage interest and state and local taxes. The return of personal and dependent exemptions may also help ease the blow.

Another provision set to expire is the child tax credit and other dependent credit. As matrimonial attorneys this credit is often a hot topic with both parties seeking to take advantage of this tax provision. Under the TCJA, the Child Tax Credit was increased from \$1,000 to \$2,000 per qualifying child and the income threshold for phase out of the crease was also increased to \$400,000 for a married filing jointly couple. If this provision expires, it will revert back to \$1,000 and the income threshold for phase out of the credit would be \$110,000.

Individuals were not the only ones impacted by TCJA. The TCJA introduced Section 199A deduction which allows qualifying business owners to deduct up to 20% of their qualified business income. Business owners' taxable income may increase with the loss of this tax deduction. Furthermore, businesses that operate through a "flow-through" entity (such as a partnership or an "S" corporation) may not be as appealing as compared to a "C" corporation especially if C corporation tax rates are decreased. Subsequently, smaller business owners may see an increase in their tax burden whereas C corporations may still benefit from the fixed lowered corporate tax rate of 21%. If the Section 199A deduction changes, it will undoubtedly have a significant impact on business valuations given the fact that tax liabilities play an important role in those assessments.

What does this all mean for family law practitioners? We are not accountants, and are not responsible or qualified to give our clients tax advice. We must, however, be aware of the tax implications of negotiated divorce settlements. Having a better grasp on our client's anticipated tax liability and resulting net income is critical to negotiating fair support awards. The various deductions and credits available for a marital home and children can be useful tools in garnering compromise. We must continue to stay informed given the impact the tax code has on our clients. This brief overview of what may be on the horizon in terms of the tax code should serve as the foundation for further exploration and discussion with financial experts with whom we can work to give our clients the best possible advice.



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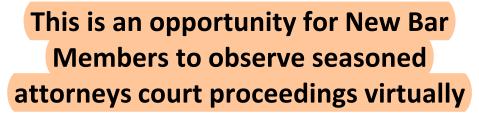
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Parties	Type of Case	Date of	Judge	Arbitration Award	OUTCOME
		Verdict			
Landcor Holdings v. Evesham cons w/	complex comm	2/10/2025	Ferrelli	N/A	No cause
Landcor Holdings v. Brown Jr. Attorneys: P:David Dahan, Esq., and P: M L-1619-20 cons w/ L-854-20	Megan Knowlton Balno	e, Esq. ; D: M	artin Haber, E	sq. Richard Angowski, Esq., and Mar	vin Haber, Esq.
<u>Novak v. Pratt</u> Attorneys: P: Robb Graham, Esq., D: Stev L-1880-20	Auto-Neg ven Antinoff, Esq. and	2/24/2025 William Foti,	Esq.	PF 1: \$40,000/ 100% Def PF 2: \$70,000/100% Def	No cause
<u>Roseboro v. Greenfeld</u> Attorneys: P: MarkBob Segal, Esq., D: Ca L-1622-21	Auto-Neg atherine Schmutz, Esq.	2/13/25		\$145,000/100% Def	No cause



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