



Newsletter

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Who Is Santa Claus?



St. Nicholas was born in 280 AD, in Patara, a city of Lycia, in Asia Minor. He became the gift giver of Myra. His gifts were given late at night, so that the gift giver's identity would remain a secret. St Nicholas was eventually named the patron saint of children, sailors, Russia and Greece.

St. Nicholas was a Christian priest, who later became a bishop. He was a rich person, and traveled the country helping people, giving gifts of money and other presents. St. Nicholas did not like to be seen when he gave away presents, so the children of the day were told to go to sleep quickly or he would not come! Nothing has changed and Santa Claus will not arrive this Christmas unless the children go to sleep early.

A famous story about St. Nicholas, is about a poor man who had no money to give to his three daughters on their wedding day. St Nick dropped bags of gold into the stockings which the girls had left to dry by the fire. The sisters found the gold and ever since, children have hung up stockings on Christmas Eve hoping that they will be filled with presents by Christmas morning.

SAVE THE DATES

January 27

HCBA Luncheon
Brian Kemp
Secretary of State

January 28

HS Mock Trial Competition
Volunteers Needed

February 18

District Mock Trial
Competition
Volunteers Needed

February 24

HCBA Luncheon
Speaker TBD





Member Spotlight: Suesan Miller

Suesan A. Miller completed her undergraduate work at Concord College in Athens West Virginia, receiving two Bachelor's degrees, one in Travel Industry/Hospitality Management and the other in Political Science. Suesan was a member of the Delta Zeta Sorority, President of the Greek Counsel, belonged to the Society for Advanced Management, 4-H and the Phi Lamda Academic Honor Society.

Suesan attended law school at Western New England College in Springfield Massachusetts. During her time in law school she was on the Student Bar Association, member of the International Moot Court team and started the Public Interest Law group for students who wanted to work in areas of social services, legal aid, and state departments that work with the poor. Today, Suesan Miller is a partner at Miller & Key Law Firm where she practices in criminal defense law. Suesan will also serve as HCBA President for 2017.

About The Henry County Drug Court

By Craig Ogilvie, Director

Drug Courts began in the 80's at the height of cocaine issue in South Florida and the Courts re-focused attention on the core issue of addiction as it relates to criminal activity. In 2009 the Pew Research Center released a report that showed 1 in 13 Georgians were under supervision either on Probation, Parole, or Incarceration. That was compared to a national average of 1 in 32 persons. The budget for the Department of Corrections was \$1 Billion dollars during 2009, and the State, searching for a better way to handle a burgeoning issue, looked at the high cost to incarcerate non-violent offenders. In 2011, the Justice Reinvestment Act signed by Gov. Deal refocused the attention on treatment of offenders who have substance abuse disorders through Accountability Courts and the results have been outstanding. Georgia is noted by national groups such as National Association of Drug Courts as a leader in Accountability Court models. Today, there are nearly 3,100 Drug Courts in the U.S. because Drug Courts work. They reduce crime, cut costs to the local community and the State budget overall, and turn tax-consumers into tax-payers.

But the greater work is that families are restored. Lives are changed and futures are made brighter with greater opportunities. Judge Amero likes to tell those of our participants who have very young children, "Your children will not know the person you were when you came to this program." And that's true. Participants have gained a GED, gotten off disability to obtain viable highly skilled careers and some have started their own legitimate businesses. Those are the successes the team is most proud of. So while they are keeping the public safer, reducing costs to the community, they are helping to change lives.

Henry County Adult Felony Drug Court (HCAFDC) began in late 2010 with 3 initial participants in a small little brick building on Veterans Drive shared with Connecting Henry. Moving earlier this year to Phillips Drive and recently merged operations with Henry County Resource Court (Mental Health Court) in the current location located behind the Henry County Counseling Center. It is a multi-phase rigorous 20-24 month program with a total of 96 participants who have entered the program. Currently there are 40 participants with 20 terminations and 36 who have completed the program.

Of those who have completed, there have been 5 new arrests. This is significant. National studies report that 76.9% of drug offenders will re-offend within 5 years. They have a 14% rate of new offense which is a 63% reduction in recidivism, a fact they are very proud to report. They attribute success to great staff and fidelity to high standards. Over the years, through many scientific studies, best practices have emerged and have been codified. These best practices have been adopted by the Council of Accountability Court Judges as State Standards. Each court is reviewed and examined using these standards as criteria to obtain State Certification and HCAFDC has again received the bi-annual re-certification in June of this year. Without the adherence to the standards, there would not be any successful outcome for the program. Additionally, HCAFDC has been reviewed by the Bureau of Justice Administration, the Council of Accountability Courts, and peer reviewed by other Drug Courts in the State. All have given a clear approval of the program processes and procedures.

No longer does Henry County have to seek other studies or theories as to the reason why Drug Court works, we have our own real successes right here to know in fact that Drug Court works.

WHEREAS, ON OR ABOUT THE NIGHT PRIOR TO CHRISTMAS, THERE DID OCCUR AT A CERTAIN IMPROVED PIECE OF REAL PROPERTY (HEREINAFTER "THE HOUSE") A GENERAL LACK OF STIRRING BY ALL CREATURES THEREIN, INCLUDING, BUT NOT LIMITED TO A MOUSE.

A VARIETY OF FOOT APPAREL, E.G. STOCKING, SOCKS, ETC., HAD BEEN AFFIXED BY AND AROUND THE CHIMNEY IN SAID HOUSE IN THE HOPE AND/OR BELIEF THAT ST. NICK A/K/A/ ST. NICHOLAS A/K/A/ SANTA CLAUS (HEREINAFTER "CLAUS") WOULD ARRIVE AT SOMETIME THEREAFTER.

THE MINOR RESIDENTS, I.E. THE CHILDREN, OF THE AFOREMENTIONED HOUSE, WERE LOCATED IN THEIR INDIVIDUAL BEDS AND WERE ENGAGED IN NOCTURNAL HALLUCINATIONS, I.E. DREAMS, WHEREIN VISION OF CONFECTIONERY TREATS, INCLUDING, BUT NOT LIMITED TO, CANDIES, NUTS AND/OR SUGAR PLUMS, DID DANCE, CAVORT AND OTHERWISE APPEAR IN SAID DREAMS.

WHEREUPON THE PARTY OF THE FIRST PART (SOMETIMES HEREINAFTER REFERRED TO AS "I"), BEING THE JOINT-OWNER IN FEE SIMPLE OF THE HOUSE WITH THE PARTS OF THE SECOND PART (HEREINAFTER "MAMMA"), AND SAID MAMMA HAD RETIRED FOR A SUSTAINED PERIOD OF SLEEP. (AT SUCH TIME, THE PARTIES WERE CLAD IN VARIOUS FORMS OF HEADGEAR, E.G. KERCHIEF AND CAP.)

SUDDENLY, AND WITHOUT PRIOR NOTICE OR WARNING, THERE DID OCCUR UPON THE UNIMPROVED REAL PROPERTY ADJACENT AND APPURTENT TO SAID HOUSE, I.E. THE LAWN, A CERTAIN DISRUPTION OF UNKNOWN NATURE, CAUSE AND/OR CIRCUMSTANCE. THE PARTY OF THE FIRST PART DID IMMEDIATELY RUSH TO A WINDOW IN THE HOUSE TO INVESTIGATE THE CAUSE OF SUCH DISTURBANCE.

AT THAT TIME, THE PARTY OF THE FIRST PART DID OBSERVE, WITH SOME DEGREE OF WONDER AND/OR DISBELIEF, A MINIATURE SLEIGH (HEREINAFTER THE "VEHICLE") BEING PULLED AND/OR DRAWN VERY RAPIDLY THROUGH THE AIR BY APPROXIMATELY EIGHT (8) REINDEER. THE DRIVER OF THE VEHICLE APPEARED TO BE AND IN FACT WAS, THE PREVIOUSLY REFERENCED CLAUS.

SAID CLAUS WAS PROVIDING SPECIFIC DIRECTION, INSTRUCTION AND GUIDANCE TO THE APPROXIMATELY EIGHT (8) REINDEER AND SPECIFICALLY IDENTIFIED THE ANIMAL

'Twas The Night Before Christmas: Legally Speaking:

CO-CONSPIRATORS BY NAME: DASHER, DANCER, PRANCER, VIXEN, COMET, CUPID, DONDER AND BLITZEN (HEREINAFTER THE "DEER"). (UPON INFORMATION AND BELIEF, IT IS FURTHER ASSERTED THAT AN ADDITIONAL CO-CONSPIRATOR NAMED RUDOLPH MAY HAVE BEEN INVOLVED.)

THE PARTY OF THE FIRST PART WITNESSED CLAUS, THE VEHICLE AND THE DEER INTENTIONALLY AND WILLFULLY TRESPASS UPON THE ROOFS OF SEVERAL RESIDENCES LOCATED ADJACENT TO AND IN THE VICINITY OF THE HOUSE, AND NOTED THAT THE VEHICLE WAS HEAVILY LADEN WITH PACKAGES, TOYS AND OTHER ITEMS OF UNKNOWN ORIGIN OR NATURE. SUDDENLY, WITHOUT PRIOR INVITATION OR PERMISSION, EITHER EXPRESS OR IMPLIED, THE VEHICLE ARRIVED AT THE HOUSE, AND CLAUS ENTERED SAID HOUSE VIA THE CHIMNEY.

SAID CLAUS WAS CLAD IN A RED FUR SUIT, WHICH WAS PARTIALLY COVERED WITH RESIDUE FROM THE CHIMNEY, AND HE CARRIED A LARGE SACK CONTAINING A PORTION OF THE AFOREMENTIONED PACKAGES, TOYS, AND OTHER UNKNOWN ITEMS. HE WAS SMOKING WHAT APPEARED TO BE TOBACCO IN A SMALL PIPE IN BLATANT VIOLATION OF LOCAL ORDINANCES AND HEALTH REGULATIONS.

CLAUS DID NOT SPEAK, BUT IMMEDIATELY BEGAN TO FILL THE STOCKING OF THE MINOR CHILDREN, WHICH HUNG ADJACENT TO THE CHIMNEY, WITH TOYS AND OTHER SMALL GIFTS. (SAID ITEMS DID NOT, HOWEVER, CONSTITUTE "GIFTS" TO SAID MINOR PURSUANT TO THE APPLICABLE PROVISIONS OF THE U.S. TAX CODE.) UPON COMPLETION OF SUCH TASK, CLAUS TOUCHED THE SIDE OF HIS NOSE AND FLEW, ROSE AND/OR ASCENDED UP THE CHIMNEY OF THE HOUSE TO THE ROOF WHERE THE VEHICLE AND DEER WAITED AND/OR SERVED AS "LOOKOUTS." CLAUS IMMEDIATELY DEPARTED FOR AN UNKNOWN DESTINATION.

HOWEVER, PRIOR TO THE DEPARTURE OF THE VEHICLE, DEER AND CLAUS FROM SAID HOUSE, THE PARTY OF THE FIRST PART DID HEAR CLAUS STATE AND/OR EXCLAIM: "MERRY CHRISTMAS TO ALL AND TO ALL A GOOD NIGHT!" OR WORDS TO THAT EFFECT.

HCBA NEEDS YOUR HELP

The High School Mock Trial Completion is coming up on January 28th. Henry County will also be hosting the district level competition on February 18th. We need volunteers to support students who are exploring our profession. If you can volunteer, please click on the link below and fill out a [volunteer form](#).

We need attorneys to act as presiding judges and scoring evaluators. We also need help coordinating the event, setting up, and counting ballots. Volunteers on the coordinating team do not need to be lawyers so if you have support staff, investigators, or children who would like to volunteer, please forward this message to them.

For more information contact:

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CONGRATS to HCBA Officers 2017



President - Suesan Miller
Vice-**P**resident - Maritza Ramos
Secretary - Amanda Flora
Treasurer - John Parker
Member-at-**L**arge - Ralph Bailey



Crackdown on Valuation Discounts
By Kristen Dutton

Whaley Hammonds Tomasello,
PC Certified Public Accountants
+ Business Advisors

Valuation discounts have long been a part of advanced estate planning strategies. New proposed regulations threaten to make that strategy obsolete. When valuing an interest in a business, two common discounts are applied: lack of control (minority interest) and lack of marketability. The entity value is reduced by applying one or both of these discounts. When determining whether to apply a lack of control discount, family control of an entity typically has not restricted the application of this discount. As such, family controlled entities such as family limited partnerships and limited liability companies usually rely both on lack of marketability and lack of control discounts.

The IRS has attempted in the past to convince courts and Congress that these entities have no purpose other than to avoid tax by reducing value. However, they have had little success when challenging these discounts. After years of failed attempts by Congress, the Treasury has decided to pursue its own crackdown on valuation discounts with the new proposed Section 2704.

This regulation would severely limit the use of valuation discounts for any type of family business transfer where control is retained by the family before and after the gift or bequest occurs. This would essentially eliminate the lack of control discount. These regulations were introduced on August 4th, 2016 and reaction by practitioners has been prompt. A representative of the Associate Chief Counsel's office recently spoke at the AICPA's Forensic and Valuation Conference in Nashville and stated that over 9,000 comments from accountants and attorneys have been submitted regarding the new regulations. The final hearing on the proposed regulation is scheduled for December 1st; if finalized they would be effective the beginning of 2017. About the Author: Kristen Dutton (KDutton@whtcpa.com) is a CPA and Tax Supervisor and at Whaley Hammonds Tomasello, P.C., with more than 8 years' experience providing both individuals and businesses with tax and accounting services. Visit whtcpa.com for more information on services provided.

A Note from Michael Tafelski and the GLSP

Low income families
in Henry County
need lawyers
more than ever.



We recently helped a single mother who had been unlawfully evicted in Henry County. Her landlord failed an inspection that revealed he had failed to maintain the home, and responded by evicting our client from the subsidized housing unit. Not only was she wrongfully put out of her home, but she was also denied her security deposit back. With legal representation, our client had her wrongful eviction reversed, maintained her housing voucher and clean credit rating, and received treble damages against the landlord for the failure to return the security deposit. For someone living on such limited means, this kind of upheaval takes a significant toll on the family. Sometimes legal help is what's needed to keep people in their homes, even when they've done nothing wrong.

So it's imperative that legal services attorneys are available to intervene in cases where people could not otherwise afford a lawyer. This year alone Georgia Legal Services Program (GLSP) attorneys and staff have handled nearly 12,000 cases.

Funding for civil legal aid organizations like Georgia Legal Services Program has been through drastic ups and downs since the inception of the federally funded Legal Services Corporation (LSC) in the 1970s. Over half of GLSP's funding is thanks to LSC. Some may remember when President Ronald Reagan tried to eliminate the program and succeeded in making severe cuts during his tenure. Since then LSC has seen slow but gradual increases, though current funding is still less than half of the peak federal funds that once existed in 1981.

But still the number of people that need our services continues to grow: Nearly one in five Georgians live in poverty—that's an annual income of \$24,300 for a family of four—roughly one-third higher than the state's poverty rate in 2000.

These are uncertain times in our country. Perhaps among the most concerned are our clients, whose ability to feed their families, stay in their homes, see a doctor when they need to, and obtain so many more of life's necessities often depend on the accessibility of a lawyer. Looking forward, we're unsure if the government programs that currently serve some of the most vulnerable in our population will remain. But what we do know is that the needs of our clients persist, and we need your support now more than ever to help.

Support from the legal community goes a long way toward making sure GLSP and similar organizations can keep doing this important work. Find out more about how you can volunteer pro bono or give financial support to our program at www.glsp.org.

Forewell from HCBA President

PANDORA PALMER



As 2016 nears to an end, I can hardly believe four years have passed since I first became one of the officers of the Henry County Bar Association. Over the past several years, I have been on many boards but nothing has compared to being part of the Henry County Bar which has been one of the most rewarding experiences, I have ever had. Not only does HCBA have a close knit group of lawyers that you don't see with many bar organizations, but we also have a wonderful group of bar officers whom I have been lucky enough to serve with this year.

I consider them not only my friends but family as well. Without these lovely ladies, we would not have been able to accomplish all that we have this year.

This year has continued to be one of growth for the HCBA as for the first time since 2004, due to the fantastic work of my fellow bar officers and our past president, Elizabeth O'Neal, we won two awards this summer at the State Bar of Georgia's Annual Bar Convention! Not only did we receive an award for our

Law Day presentation but we also received an award for our amazing newsletters which have been beautifully designed by Anita Lamar, our vice president. I am amazed every month when I read our newsletters because they continue to reach a level of excellence that I have not seen in other bars.

I am also proud of our service to the community this year in that for the first time ever, thanks mainly in part to Elizabeth O'Neal, our past president, we were able to have a Wills Clinic for first responders. In fact, we had such an overwhelming response that we are looking forward to having a clinic like this every year.

Earlier this year, we were also able to give donations to some of our local nonprofit charities like Haven House, Prevent Child Abuse, Hands of Hope, & Georgia National Guard Youth Challenge Program. In fact, many of our members received awards from Georgia Legal Services for their pro bono service to clients who could not afford legal assistance otherwise.

This year we joined the Multi-Bar Leadership Council which has been rewarding too as it is comprised of a group of many different Georgia bar associations who promote diversity within the bar and have great advice on how to improve the quality of services we offer to our members.

We have had some amazing speakers this year which have included Supreme Court Chief Justice Harris Hines, Bobby Lee Cook, Herman Cain and Mike Monahan with the Georgia Legal Services Program. Thanks also to the hard work of Vice-President, Anita Lamar; Secretary, Suesan Miller; Treasurer, Maritza Ramos; and Amanda Flora, our Member at Large, we had a wonderful turnout at our annual CLE which was held this year at Jekyll Island Club in August.

We are looking forward to going back again in 2017. Due to Maritza Ramos's excellent job as Treasurer, we have ended this year with a surplus in the bank that we will be able to pass on to our members in the way of reduced fees for our guests at our Christmas party as well as we plan on having quite a few socials next year sponsored by the bar. Amanda Flora, our Member at Large has continued to do a fine job working with our website designer on ways to improve our bar website and make it even more user friendly for the public and our members.

We were thrilled to honor Juvenile Court Judge Jimmy Brown this year at our annual Christmas party with the Alex Crumbley Distinctive Service Award for his contributions to the bar as well as Bill Moody, who is retiring from his practice this year.

Although I am sad to see this year come to a close after having had so much fun serving with these talented ladies of the bar, I look forward to helping our bar in any way I can in the years to come.

Happy Holidays and I hope next year is the best year ever for everyone!