



Boone County Bar Association NEWSLETTER

www.bocomobar.org

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Collector: Deal with personal property taxes in dissolutions

Family Court lawyers and judges are being urged by Boone County Collector Pat Lensmeyer to address liability for personal property taxes in all settlement agreements and judgments. She says:

“Personal property is assessed based on ownership as of January 1 each year. Unless the settlement agreement and/or judgment state that personal property taxes are to be paid by the party receiving the property, problems can result.

“For example, Martha and James Taxpayer are jointly assessed on January 1 for a pickup, car, boat, outboard motor, and RV. The RV is sold before the dissolution, which becomes final in July. The settlement agreement and judgment award the pickup, boat and outboard motor to James and the car to Martha, but do not specify who is liable for property taxes to be billed later in the year.

“Subsequently, Martha and John will be billed for property taxes on the pickup, boat, outboard motor, car, and RV (even though the RV was sold). Both

will be liable for the entire bill. The collector will accept a partial payment from both parties, but a paid tax receipt will not be issued until the entire bill is paid in full. Someone must pay the taxes on the RV.

“Martha may need to renew the license plates on the car, but in order to obtain the required personal property tax receipt, she may be forced to pay the entire bill and then seek reimbursement from James.

“If James pays a portion of the bill in December, but Martha does not pay timely, penalties begin accruing January 1. Both parties are responsible for the entire amount of the tax bill which will include late charges.”

“To resolve such problems, if the separation agreement and/or judgment specify who is responsible for paying the personal property tax on each vehicle assessed on January 1, including any sold vehicles, the collector can ask the assessor to split the assessments, which will result in two bills, one for each taxpayer. Otherwise, a joint bill must be issued.”

Three new judges to speak at July 11 BCBA meeting

BCBA members will have a chance to hear from three new judges and earn one hour of CLE credit at the next regular meeting at lunchtime on Wednesday, July 11 at Boone Tavern, 811 E. Walnut St.

RSVP: To reserve your spot for this meeting, contact BCBA Secretary **Amy Salladay** at 256-7205 or amy@knightslaw.net by 5 p.m. Tuesday, July 10.

As usual when CLE-credit programs are presented, lunch service will begin at 11:30 a.m. on July 11 in the large basement meeting room at Boone Tavern. The price for lunch will be \$9, payable to the restaurant.

The program is titled “Perspective from the Bench – New Judges.” The scheduled speakers are:

- * **Kevin Crane**, Circuit Judge, Division III.
- * **Leslie Schneider**, Associate Circuit Judge, Division X.
- * **Deborah Daniels**, Associate Circuit Judge, Division XI.

Upcoming events

Mark your calendar now for these upcoming events:

* **August 8:** CLE-credit regular meeting at 11:30 a.m. at Boone Tavern. Catherine Barrie, the Missouri Bar’s lobbyist, will discuss legislation passed by the 2007 General Assembly.

* **September 7:** Annual Jim Butcher Memorial Picnic and Annual Meeting at Stephens Lake Park.

BCBA CLE programs listed for July 31 reporting deadline

For the convenience of BCBA members completing their CLE reports due July 31 for the year that ended June 30, following is a list of CLE-credit programs presented by the BCBA from July 2006 through June 2007:

“Thinking Inside the Box—Lawyers as Jurors,” presented by lawyers who served on jury panels, July 12, 2006, 1.0 hour.

“Would You Like Fries with That?...and Other Sentences You Want to Keep Out of Your Professional Vocabulary,” presented by MU Law Prof. Steve Easton, November 8, 2006, 1.0 hour including 1.0 hour ethics credit.

“Potential Pitfalls in Family Law Cases,” presented by members of the BCBA Family Law

Committee, January 10, 2007, 1.0 hour.

“Nuts and Bolts of Alternative Dispute Resolution,” presented by Jim Levin, Assistant Director of the MU Law School Center for Dispute Resolution, February 14, 2007, 1.0 hour.

Panel Discussion on Jury Selection, presented by Judge **Gary Oxenhandler**, **Wally Bley** and **John Roark**, March 14, 2007, 1.0 hour.

“Changes to Missouri Supreme Court Rule 4,” presented by Missouri Legal Ethics Counsel Sara Rittman, May 9, 2007, 1.0 hour including 1.0 hour ethics credit.

“Introduction to Fastcase,” presented by **Steve Scott**, June 13, 2007, 1.0 hour.

Treasurer’s Report by Melissa Faurot

Account balance as of 5/31/07	\$8,790.10
Receipts 5/31/06 - 6/29/07	
Dues	+240.00
Interest	+1.43
Disbursements 5/31/07 - 6/29/07	
Accent Press (Newsletter printing)	-83.91
Midwest Mailing Service (Newsletter mailing)	-106.51
Boone Tavern (lunches)	-43.00
Editor/webmaster (April-June)	-375.00
First National Bank (check printing)	-25.10
Account balance as of 6/29/07	\$8,398.01

The *Boone County Bar Association Newsletter* is published monthly, more or less, by the Boone County Bar Association, Inc. Send items for publication to the Editor, **Steve Scott**, 201 Westwood Ave., Columbia, MO 65203-2871, phone 442-7268, fax 443-1676, email sscott@scottlawfirm.com. Annual dues are \$40 and may be sent to the Treasurer, **Melissa Faurot**, 28 N. 8th St., Suite 517, Columbia, MO 65201, phone 442-1646. 2006-07 BCBA officers are: President, **Bruce Beckett**, 111 S. 9th St., Suite 200, P.O. Box 918, 443-3141; Vice President, **Jeff Parshall**, 609 E. Walnut St., P.O. Box 1097, 449-2613; Secretary, **Amy Salladay**, 1203 W. Broadway, 256-7205; and Treasurer, **Melissa Faurot**, address above. Executive Committee members are the officers and **Pat Eng**, **Marsha Fischer** and **Marjorie Lewis**. The BCBA web site is at www.bocomobar.org.

Around the bar

With the retirement of **Marvin E. "Bunky" Wright**, the University of Missouri is seeking applications and nominations for General Counsel. An application and information about the position is available at <http://umsystem.edu/gcsearch>. The search committee will begin screening materials immediately and continue until an appointment is made.

The City of Columbia is seeking applicants to serve as Associate Municipal Judges when Municipal Judge **Bob Aulgur** is absent, disabled or disqualified. Applicants must be licensed Missouri lawyers for at least three years and may not practice in the Columbia Municipal Court. For more information and an application, contact the Human Resources Dept. at 874-7235 or www.gocolumbiamo.com. The deadline for applications is 5 p.m. Monday, July 9.

The BCBA Young Lawyers Committee's next event is a happy hour at Flat Branch Pub & Brewing, 115 S. Fifth St., from 5 to 7 p.m. July 17. For information contact **Gretchen Rogers** at 443-3134 or grogers@owwlaw.com.

Anthony Phillips has announced the relocation of the Anthony Phillips Law Firm, L.L.C. to 25 N. Ninth St., Columbia 65201. His phone and fax numbers remain 886-7500 and 886-8901, respectively. Anthony chairs the Missouri Bar Lawyer Referral Service and was

nominated for the 2007-08 Missouri Bar Leadership Academy.

Gretta Bassett has announced that her firm name has changed to the Bassett Law Firm. Her address is still P.O. Box 1226, Columbia, and her phone and fax numbers remain 441-1127 and 816-927-0278 respectively. Her new email and web addresses appear on the BCBA web site.

Anna Osterlind, the Rock Bridge High School recipient of a \$1,000 BCBA scholarship, sent the following note: "I just wanted to thank you for the generous scholarship! I was honored to be considered and am extremely grateful for the award. I am excited to attend Mizzou in the fall, where I plan to have a pre-law emphasis and major in political science and international studies. This award only makes me more eager to begin the upcoming year. Thanks again!"

Bill Rotts has a 517-square-foot suite including a reception area and three offices available for rent at \$600 per month, utilities included, on the terrace level of the Tenth & Walnut Building. Call 443-3463 for information.

About 80 BCBA members attended the regular meeting on June 13 to hear **Steve Scott** present an "Introduction to Fastcase," the free online legal research service made available to Missouri Bar members June 1.