

December 2024

BARRISTER

Genesee County Bar Association



“From the President: Working Together and Learning Together Makes Us Stronger

From the Editor: Service, Gratitude, and Community Support

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2024 GCBA/GCBF Holiday Giving Project

Have You Considered Neutral Analysis?

GCBA Loses Valuable Member: Francine Cullari

2024 Amy K. Harris Criminal Law Seminar
Sponsored by the Genesee County Bar Association/Foundation

Admissions Ceremony

On the Value of Mentorship

New Judge Profile Honorable Anthony J. McDowell Circuit Court Judge

Trauma-Informed Lawyering: A Compassionate Approach to Advocacy

“News Bite” – Veterans Treatment Court

Navigating Michigan Ecclesiastical Statutes and IRS Rules for Churches

General Membership Meeting: Guest Speaker Michael V. Goetz, Attorney Grievance Administrator

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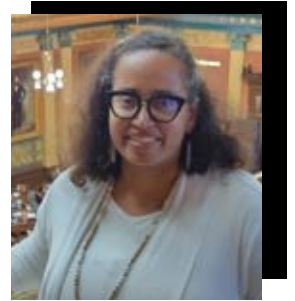
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From the President: Working Together and Learning Together Makes Us Stronger

By Angela N. Wheeler, President



Angela N. Wheeler

It is hard to believe we are nearing the end of another year. We are in the midst of the social season, spending time with family and friends, winding up business, entering a period of reflection, as we look to begin a fresh new year. The Genesee County Bar Association started the year off with a bang by collaborating with the Mallory, VanDyne, Scott Bar Association to jointly host the Barrister's Ball with a Bridgerton theme at the Sloan Museum of Discovery.



It was a lot of good fun that allowed us to unwind, be entertained, and I dare say laugh together, while supporting a worthwhile cause. Through this collaboration we were able to raise funds for the Boys and Girls Club, which serves the Flint and Genesee County community. Once again, I would like to acknowledge and thank all of our Barrister's Ball sponsors for your generous contributions that allows the bar to host these types of events.

In addition, the Criminal Law Committee successfully presented the Amy K. Harris criminal law seminar providing another beneficial continuing legal education opportunity to GCBA members and beyond. Also, the GCBA Senior Attorney's Committee faithfully gathered on a monthly basis, fellowshiping by sharing their collective wisdom, knowledge, and camaraderie. These events, bar committees, and monthly meetings are opportunities that bring us together and make us stronger as a bar and as a community. I am grateful for all of the volunteers that freely give of their time to bring value-added services to our membership. There is no GCBA without you, so thank you. I am looking forward to the next year as we continue to build a strong legacy that binds us. Happy holidays and have a safe and prosperous New Year. **BB**

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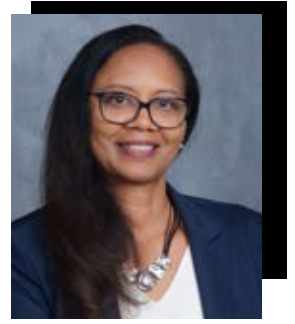


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From the Editor: Service, Gratitude, and Community Support

By Julie A. Winkfield



Julie A. Winkfield

In September I had the opportunity to participate in the 2024 Veterans Resource Rally, sponsored by the Genesee County Department of Veterans Services, held at the Riverview Park in Flushing. As a vendor representing Legal Services of Eastern Michigan, I experienced firsthand the power of community and the profound impact of bringing resources together for



Doreen Reel is shown above receiving a free haircut at the 2024 Veterans Resource Rally.

veterans. The event offered more than just an opportunity to connect with other service providers; it was also a chance to have meaningful conversations with veterans, learn about their legal needs, concerns, and most importantly, listen to their stories.

Many of the veterans who visited our table were seeking information about probate concerns. However, the simple offering of information, “swag,” and basic guidance presented the unique opportunity to help people navigate these complexities. Every interaction, no matter how small, reminds us of the impact we can have when we make ourselves available to those who have served.

But what struck me most during this event was the overwhelming sense of thankfulness and gratitude. In the midst of a busy resource rally, there was a collective spirit of giving back, of offering whatever we could to acknowledge those who have sacrificed so much. This was reflected not only in the services provided but also in simple, heartfelt gestures of appreciation.

One of the most moving interactions that I had was with a group of barbers who were from Butch’s Barber Shop located in Clio, Michigan. They were offering free haircuts to veterans; a small but powerful act of service. As one of the barbers, named Susie, explained, “The least we could do is give free haircuts to veterans. Sometimes, all they need is a good haircut. We’re doing what we can to say thank you.” It


was a reminder that even the smallest gestures can make a veteran feel valued and appreciated.

Doreen Reel, a veteran who served in the Army from 1988 to 1992, shared a story that further emphasized the importance of community and gratitude. She spoke of her recent participation in the Mid-Michigan Honor Flight, which takes veterans to Washington, D.C. to see the monuments (see <https://www.midmichiganhonorflight.org/>). Doreen explained that her flight was the first all-female Honor Flight from Mid-Michigan, and the experience was unforgettable. “There were 150 of us, all women veterans,” Doreen said. “The entire trip was filled with honor and recognition—everything from a water salute as we landed, to people lining the airport and monuments to greet us with applause.”


Doreen’s story of visiting monuments like the World War II Memorial and the Vietnam Wall was both moving and humbling. “It was a blur of two days and one night, but it was filled with respect and gratitude,” she reflected. “Meeting veterans from different generations, seeing the monuments, and feeling that respect—it’s something I’ll never forget.”

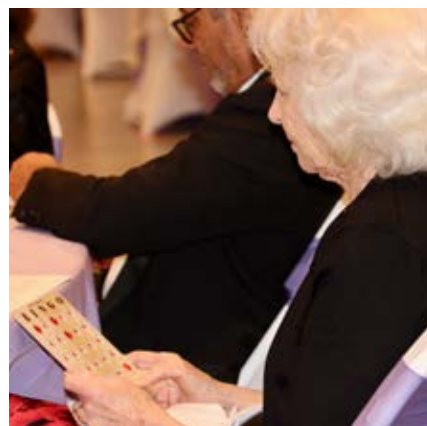
As I reflected on Doreen’s journey and the simple acts of service I witnessed, I was reminded that appreciation and gratitude can take many forms. Whether it’s providing legal assistance, offering a haircut, or organizing a community event, every contribution matters. These acts not only honor the veterans but also bring the community together in a shared spirit of thankfulness.

At the Veterans Resource Rally, I saw how much the veterans appreciated the variety of services available—from legal assistance to haircuts—and how these offerings created a sense of belonging and care. It was a reminder of how vital it is to continue showing up for our veterans, offering whatever resources we can to support them in their lives after service.

As we approach the season of thankfulness, generosity, and reflection that comes with the month of December, the sentiments of this event resonate even more deeply. This is a time when we are reminded to turn our hearts to acts of kindness and gratitude, and it is important to remember that for our veterans, these gestures can be life-changing. Whether through community events or individual acts of service, this season invites us to show appreciation for those who have given so much, to give to those in need, and to count our blessings! Let this season be a reminder to carry forward the spirit of generosity, not just in December, but throughout the upcoming year. 

2024 Barrister's Ball—“The Bridgerton Experience”

The Genesee County Bar Association's 2024 Barrister's Ball jointly hosted with the Mallory, VanDyne Scott Bar Association was a huge success. This year's event was held on September 28, 2024, at the newly renovated Sloan Museum of Discovery and the theme was “The Bridgerton Experience.” Attendees had a great time dressing in their favorite Regency attire, listening to the music of Smooth Operation Project and singer Jasmine Turman, and playing Bridgerton Bingo, Trivia, and Who Am I, while winning prizes. Attendees also had the opportunity to tour the museum galleries. Thank you to all who attended! 







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2024 GCBA/GCBF Holiday Giving Project


By Brian M. Barkey

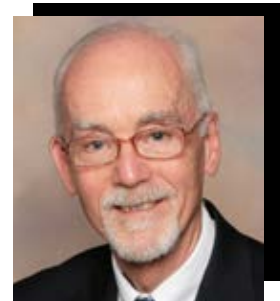
From 1992 until four years ago, our legal community had undertaken and supported a wonderful holiday gift to the community. We fed thousands of people at the Masonic Temple with the help of Larry Battiste and the Temple Dining Room, and hundreds and hundreds of lawyer volunteers. After COVID and the closure of the Temple Dining Room, we have taken our work directly to people in need where they reside, with the Holiday Giving Project.

We have recruited six area shelters to host holiday parties for their residents—including the Shelter of Flint, Carriage Town Ministries, the East Side Mission, the Salvation Army, the YWCA Residential Program, and Whaley Children's Center. We have funded a holiday meal at each of these venues prepared by three locally owned restaurants—Italia Gardens, White Horse Restaurant, and Luigi's. Entertainment is provided at each of these parties by members of our Association—Jack Tubbs and Glenn Simmington as well as the Flint Jubilee Choir, and other volunteers. We have also purchased gifts for their patron families, so their party will be a further cause for holiday celebration. Santa himself has attended, although he looks very much like a local District Judge.

Two things about this project always fill my heart, though they are not surprising. Last year I was able to go to the parties at all the shelters, attended by over 500 people. They enjoyed the celebration and our gifts to them. The recipients' gratitude was overwhelming. You could see the love in the air, I swear.

Lastly, not surprising to Association members, the support and response of the Genesee County legal community is tremendous. Last year, 73 members stepped up to the need and sent checks to fund these activities, many over \$1,000. As a result, the Project was completely funded—as our holiday gift to our community has been for over 30 years.

We intend to repeat this Project. Our Committee is back to work contacting shelters and calling local restaurants. As always, we are asking for your help and your contribution. Please make your checks out to the Genesee County Bar Foundation, and mail them to 315 East Court Street, Flint, Michigan 48502. As in past years, your contribution is tax deductible. But the best part of your wonderful gift is the positive impact it has on the people we serve. 



Brian M. Barkey


Have You Considered Neutral Analysis?

By Alan F. Himelhoch

Have you ever had an out-of-county (or any) case where you cannot get a summary disposition hearing for months? Cannot get a ruling on a motion before trial? Or maybe, it is a case where you have a crucial issue with disputed facts that would preclude a dispositive motion and any settlement?

You can usually decide to arbitrate a case and, sometimes, even a single issue. However, the better approach may be to use Neutral Analysis, an ADR (alternative dispute resolution) method that not many consider. In Neutral Analysis, one or both sides hire an unbiased practitioner who has expertise in the disputed area to review the matter, and prepare an opinion including monetary or other awards. You can opt to make that opinion binding, or you can make it advisory and use it as a precursor to settlement discussions and/or mediation.

Depending on the money involved and/or the complexity of the issues, the Neutral Analysis process can look like a case evaluation (briefs, discussion, award) or like a full-scale trial (briefs, testimony, arguments, etc.). You can also specify whether the opinion is to provide suggested settlement numbers or a true opinion of value with monetary and other awards.

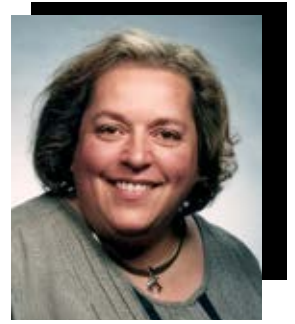
Interested? In litigation, it never hurts to have one more available option. 



Alan F. Himelhoch

GCBA Loses Valuable Member: Francine Cullari

By LindaLee Massoud



Francine Cullari

The Flint legal community has lost another of its icons. The ashes of Francine Cullari, GCBA President from 1999-2000, now reside in Kerry County, Ireland, one of her favorite places to visit. Quoting from her obituary, “She centered her highly decorated career on public service and education; she was a social worker, an attorney, a city planner, and a professor. In her spare time, Francine was an avid reader and writer, with a passion for cuisine and travel.”

Francine put her Master's in Urban Planning from St. Louis University, Juris Doctorate from the Detroit College of Law, and Master's in Business Administration from the University of Michigan-Flint to good use. She was a member of the board of directors of the Genesee County Bar Association for many years, culminating in her year as President. The theme of her year was, “service to the community: clients, the Bar and profession, the public, and to yourself.” She also emphasized maintaining and enhancing personal integrity. (*Bar Beat*, May/June 2000, p. 4.)

Greg Gibbs recalls helping Francine with some of her local charitable activities, including: helping her to identify local ACLU volunteer attorneys to honor during a dinner, recognizing them for their time working on civil rights issues; assisting her in editing a section on Federal Practice for the Michigan Bar Journal; and working together with Francine at the annual GCBA Holiday dinners (with her husband Jose).


In addition to her local service, Francine was also active at the State Bar level, receiving the Roberts P. Hudson Award in 2014. “The Roberts P. Hudson Award is intended to recognize a member of the State Bar whose service brings honor, esteem and respect not only to themselves but to our entire profession. The standard for this award is so high that it is not given every year.” She chaired the Publications and Website Advisory Committee, developed the Citizen Lawyer series, served on the Representative Assembly and Board of Commissioners, and headed many other committees (*Bar Beat*, Nov/Dec 2014, p. 4).

Additional affiliations and awards include the University of Michigan-Flint, Lecturer of Business Law, International Business Law, and Labor and Employment Law, 2003 MSU Alumnus of the Year, and 1999 Athena Award from the International Chamber of Commerce. A listing of her awards can be reviewed via her website at (<http://www.fcullarilaw.com/about>).

Brian Barkey summed up her credentials in a comprehensive and complimentary way: “She was the most kind-hearted person—always trying to recognize and promote the best attributes in other people. Many attorneys never knew what law-related activities she did; everyone knew her for her service.”

Greg Gibbs echoed the sentiments, saying, “Francine was a wonderful human being, magnificent mother, excellent attorney, and noted U of M-Flint Professor who somehow found time to devote to great causes. I considered her a good friend as well as a peer. She is way too young to have left us.

“... It just amazed me that Francine was able to be a loving mom and spouse, maintain a superior and fruitful private legal practice, devote ‘spare’ time to worthy causes that promoted the good deeds of others, edit noteworthy legal publications, and teach at a prestigious university all at the same time. I really never met anyone quite like her, and her loss is everyone’s loss.”

While none of us probably has the energy and drive of this very special member of our community, we can all strive to attain the same measure of dedication and success in our individual endeavors. Thank you for being such a model, Francine. You will be missed. 



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2024 Amy K. Harris Criminal Law Seminar Sponsored by the Genesee County Bar Association/Foundation

By Jessica R. Mainprize-Hajek



Jessica R. Mainprize-Hajek

2024 provided the GCBA with yet another opportunity for a wonderful in-person seminar in the Genesee County Friend of the Court Training Room. The seminar was a success! It was good to see more beautiful prosecutor faces in attendance this year. Exceptional educational material was once again presented to those in attendance.

As all Genesee County public defenders know, every year we are required to have continuing legal education credits to remain active on the public defender list. The Michigan Indigent Defense Commission's Standard 1 also mandates attorneys to complete at least 12 hours of continuing legal education courses. (See <http://michiganidc.gov/standards/>) The MIDC again approved the Amy K. Harris Criminal Law Seminar (Amy's Seminar) to satisfy that requirement.

We began Amy's Seminar conference on September 26th with updates from the Public Defender's Chief and fearless leader, Nathaniel C. Perry. Chief Perry and the amazing Michelle Bolthouse work tirelessly to assist us in defending our clients to the best of our ability. During the seminar, Chief Perry and Ms. Bolthouse provided us with updates to the Michigan Indigent Defense Commission's (MIDC) mandates, policies, and funding requirements. Mark Kalandyk, Mitigation Specialist, with the Defender's Office, provided us with information on resources in our community to help our clients in their home life and not just in the Courtroom.

Prosecutor David Leyton met with us, elaborating on the many facets of his office and answering many of our defense questions. He made it clear that he has an open-door policy for each and every one of us on any case.

Joshua Pease from the State Appellate Defender Office enlightened us on traditional and automatic waiver cases whereby juveniles are prosecuted in adult courts. It is necessary to follow the special rules and requirements in these cases and, given that many defenders don't practice juvenile law, Mr. Pease provided an essential reminder of our obligation, whether prosecution or defense, to make sure the additional safeguards in place for juveniles are protected.

Steven Fishman, brilliant Defense Attorney, regaled and entertained us with his many true case and trial stories, during his presentation on the "Theory of the Case," and the need to create a coherent theory from *voir dire* to closing. Mr. Fishman reminded us in the best way, that you can win or lose a case in *voir dire* or opening, even before any evidence is presented.

Sam Olson, Probate Register and Administrator, shed light on the ties between Probate Law and Criminal Law by explaining the process that occurs when a client is deemed

incompetent or not guilty by reason of insanity. The process for a mental health treatment order is new to many in criminal practice.

After Sam's exceptional presentation, we will now be better able to explain to our clients, their families, or those who didn't attend the presentation, what happens after a criminal case is dismissed due to a determination of incompetence or lack of criminal responsibility due to mental illness and the Probate process begins.

Elaine Dougherty of the Michigan State Police Crime Lab opened our eyes with shocking information on the latest drug trends in Michigan—from methamphetamine in gas tanks being smuggled across the borders to designer drugs sold in gas stations, which probably could be deemed illegal. Has anyone really thought, "Hey, I want to buy a \$40.00 chocolate bar with hallucinogenic mushrooms in it from a gas station?" Apparently, the answer is yes!

Finally, we ended the first day of Amy's Seminar with a defense-only segment on pretrial release in Genesee County presented and discussed by D.C. and N.Y.C. Attorney Alex Karakatsanis from the Civil Rights Corp.

Friday, September 27th, day two of the seminar, kicked off with Judge Mark Latchana and Breana Benham explaining the new streamlined specialty court process in Genesee County, including the new way to refer clients to any specialty court (except Sobriety Court). The statistics prove that Specialty Courts / Treatment Courts humanize the system, cut down recidivism, can truly help people change their lives, and actually work!

Captain Jilian Macey of the Genesee County Sheriff's Office took time out of her exceptionally busy schedule to explain and answer the MANY questions we defense lawyers had for her about the Genesee County Jail policies. She explained the many ways the Sheriff's Office is working hard to keep us safe as well

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as making sure we have the constitutionally-mandated access to our clients and the ability to provide them with their discovery.


Last, but certainly not least, Attorney Anne Yantus updated us on sentencing issues that have arisen over the last year. These legal updates are always interesting and very helpful in the criminal law world. Anne has been a constant and dynamic presenter since the first Amy K. Harris Criminal Law Seminar in 2016. I intentionally schedule Anne as the last speaker at the seminar due to her wealth of knowledge, and because I know many participants will stay to the bitter end to hear her speak.

I would be remiss to not specifically thank the Genesee County Defenders Office for their help and support throughout this seminar. Chief Perry, Michelle Bolthouse and Todd McKee were essential to the successful 8th annual Amy K. Harris Criminal Law Seminar.

A very special thank you to Tina Burroughs. Without Tina, and her hard work—when my lack of preparation always becomes her emergency—Amy’s Seminar would not be possible. A big thank you as well to the Genesee County Friend of the Court. The use of the FOC conference room allows for a local, beautiful, and well-designed training room.

Thank you to Genesee County Prosecutor Criminal Bureau Chief Andrea Legendre for her invaluable help with finding the dynamic presenters we learned from this year.

Finally, a very special thank you to the Genesee County Bar Foundation Neithercut Fund for their ongoing grant funding and financial support, which makes it possible to provide top-notch educational resources for the Seminar.

We are already receiving topics for Amy’s 2025 seminar, and suggestions are always welcome. See you at the Amy K. Harris Criminal Law Seminar in 2025. 



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Admissions Ceremony

Congratulations to Mitchell B. Albert, Suzanne Anglewicz, Skylar Carlson, Alyssa Kozlowski, Micah R. Phillips, and Christian Miller on their admission to the State Bar of Michigan on Friday, November 15, 2024.

Thank you to Judge Celeste D. Bell, GCBA President Angela N. Wheeler, and sponsors Brandon S. Frain, James C. Bishai, Kristina A. Bilowus, Richard P. Wagner, and Amanda K. Tomich for making this a memorable day!

We extend our best wishes to the new attorneys as they embark on their legal careers! Your dedication and hard work have paid off, and we look forward to your contributions to the legal profession. 



On the Value of Mentorship

By Shayla D. Blankenship



Shayla D. Blankenship

I began practicing law in 2002. I knew nothing but thought I did. I was fortunate enough, very early on in my career, to bump into Kathleen Buckley O’Neil, as she was known then. I started calling her “KBO” for short. She invited me to dinner with the Centennial Inns of Court and told me about the Genesee County Bar Association (GCBA) and dragged me along to a family law committee meeting. She introduced me to loads of people and told me to call if I ever need some advice.


Because of her, I joined the GCBA and went on to become president of the organization, and served from 2015 through 2016. I met so many wonderfully smart people who practiced different areas of law at the Inns of Court and was reminded of why I went to law school. KBO threw a good Christmas party at her office every year and everyone wanted to attend. Here, we saw each other as people, not as adversaries, and we practiced good cheer.

Because of KBO I met Linda Pohly, Brian Barkey, Susan Preketes, and the list goes on and on. I could name, and should name, so many more of my fellow brother and sister counsel. Every question I ever had, they all answered with patience. These people helped me learn how to be a lawyer and how


to practice law with ethics and integrity.




When I set up my own practice, Linda Pohly taught me all I needed to know about postage practices, filing, office management software and every other question I had about running a law practice. Brian Barkey provided me office space for ten years and never once groaned when I showed up in his door with a question. Susan Preketes taught me the art of settling a case and not losing sight of the big picture.

These days, I try to emulate how they all mentored me those many years ago. I try to practice patience with new attorneys, let them know when they’ve done something well, and offer to answer any questions they may have. Practicing in Genesee County, it’s an unwritten policy that more experienced attorneys are expected to help those younger ones along, not to take advantage of their inexperience. We teach them how we practice law in our county.

I have always been a proud member of our local legal community because of our willingness to give back to each other and the greater community at large. Look around and see how you, too, can help us become even better. 



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New Judge Profile

Honorable Anthony J. McDowell Circuit Court Judge



Undergraduate degree and school: BA in Political Science Pre- Law, Michigan State University

Law school and year: University of Toledo College of Law, Juris Doctorate 2010

Original reason you wanted to be a lawyer/judge: I have always been interested in public service.

When I was in college, many of the people making a big difference in public service had a law degree. As a lawyer, I continued to only work in public service and ended up focusing on families in our community. Moving to the Family Division bench was a continuation of those efforts to be a public servant for families.

Influential individuals in your life/career: My parents and grandparents played a major role in shaping the type of person I would become and I would not be where I am in my life without them. My wife and I met when we were quite young and she has constantly been in my corner, and


I would not be where I am in my career without her.

Mentors: Judge Duncan Beagle has been a major mentor for me in my personal and professional life. His efforts to be kind to all who come before the court and to life up his community are two goals I will continue to strive for in this new role.

Advice to young lawyers: Don't be afraid to ask for help or advice. We have all been where you are now and most of us would love to share our stories to help you miss the pitfalls we had early in our career.

Hobbies/interests: Most of my free time is spent on activities for my son. When we aren't going to extracurricular activities, I like to exercise, play board games, and spend time with family.

Extra-judicial activities, community organizations: Various bar associations, and assisting with activities at school and extra-curriculars when I can.

Family: My world revolves around my wife, son, and our dog. I am grateful for such a wonderful support system. 



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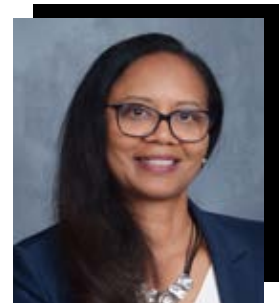
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Trauma-Informed Lawyering: A Compassionate Approach to Advocacy

By Julie A. Winkfield



Julie A. Winkfield

The unfortunate reality is that there is often a tendency to cast judgment or assign responsibility to one who has been victimized. This framing can further victimize a person who has suffered under the abusive power of another. It is crucial to avoid the conscious or unconscious predisposition to blame the victim. These predispositions can manifest in subtle ways, such as questioning the victim's decisions or expressing disbelief at their circumstances.

In legal practice, it is essential to recognize the profound impact that trauma can have on individuals seeking legal assistance. Trauma-informed lawyering is an approach that integrates an understanding of trauma and its impacts into legal practice. The goal for attorneys is to foster compassionate and effective advocacy. The State Bar of Michigan published an article in its August 2023 edition of the *Michigan Bar Journal* entitled, "An Introduction to Trauma-Informed Lawyering."

Most people have experienced stressful events. However, when the event, or series of events, causes pervasive and intrusive anxiety, these are "traumatic events." According to the CDC (Centers for Disease Control and Prevention), "Traumatic events are marked by a sense of horror, helplessness, serious injury, or the threat of serious injury or death. Traumatic events affect survivors, rescue workers, and the friends and relatives of victims who have been involved. They may also have an impact on people who have seen the event either firsthand or on television." (See CDC website at <https://www.hr.ucsb.edu/sites/default/files/docs/coping.pdf>.)

A trauma-informed approach requires a strong foundation of trust between the lawyer and the client. Trust is earned through consistent, respectful, and non-judgmental interactions where the individual feels safe and supported. Trust is crucial to full engagement in the legal process, and for the individual to share their experiences without fear of being judged or dismissed. For trauma-impacted individuals, it is important for advocates to have given them a reason to trust.

Veteran-Focused Practice

For me, working with veterans underscores the critical importance of trauma-informed lawyering. Veterans can carry the burden of trauma that has resulted from particularly injurious military service experiences, which can manifest as Post-Traumatic Stress Disorder (PTSD). PTSD can significantly impact a veteran's life. The legal training that I regularly receive to maintain standing as a VA-accredited attorney helps

me to be sensitive to, and work with veterans, who have unique challenges. According to the US Department of Veteran Affairs website, "Posttraumatic stress disorder (PTSD) is a mental health problem. PTSD can only develop after you go through or see a life-threatening event. It's normal to have stress reactions to these types of events, and most people start to feel better after a few weeks. If symptoms last longer than a month and are causing problems in your life, it could be PTSD. Learn about PTSD symptoms and treatments to help you recover." (See U.S. Department of Veterans Affairs website at https://www.ptsd.va.gov/understand/what/ptsd_basics.asp.) To be eligible for VA disability compensation, the traumatic event (the stressor) must have happened during military service, and a doctor must have diagnosed the veteran with PTSD.

This is especially true for veterans applying for Social Security disability benefits, where the stakes are high. These benefits are contingent upon an individual's limited ability to find gainful employment or work in the national economy. PTSD symptoms often exacerbate a veteran's struggle to maintain employment, which becomes a crucial factor in the evaluation process.

Trauma and stressor-related disorders are listed under section 12.15 of the Adult Listings under Mental Disorders. A trauma-informed approach allows legal advocates to listen intently to the veteran's experiences and understand the full impact of their trauma. This understanding enables us to craft a compelling argument that demonstrates how their symptoms impede their ability to work. It is this nuanced understanding that can make a significant difference in persuading an Administrative Law Judge to rule favorably, despite the potentially adverse evaluation of a vocational expert.

Incorporating trauma-informed principles into legal practice is not just about being compassionate; it is effective legal strategy. By approaching advocacy with empathy and a deeper awareness of the impact of trauma, we can better serve clients and be more effective victim advocates. However, attorneys are not immune to the emotional toll of working with trauma survivors. It is vital for legal professionals to have a support system of people they trust—individuals who can provide guidance, a listening ear, and emotional support.


Self-Care Practices for Legal Professionals

To effectively advocate for others, legal professionals must


first train their own minds to express self-compassion. This practice involves acknowledging one's own imperfections and challenges without judgment. By cultivating self-compassion, lawyers can extend this empathy to their clients, making advocacy more genuine and effective.

Expressing how you feel and asking for what you need is not only beneficial for personal well-being, but also enhances your capacity to support and advocate for others effectively. By caring for ourselves as lawyers we are better equipped to care for our clients. Lawyers must prioritize their own well-being to maintain resilience and effectiveness. Here are some practical self-care strategies:

- **Get Enough Sleep:** Adequate sleep is crucial for brain health. It allows the brain to rest and recover from the stressors of the day.
- **Eat Nutritious Meals:** Proper nourishment supports physical and mental well-being, which in turn aids in coping with stress and trauma.
- **Engage in Light Exercise:** Movement, such as yoga, can help the body process and release stored tension, promoting physical and emotional healing.
- **Incorporate Variety in the Daily Routine:** Engaging in diverse activities stimulates the brain, preventing it from getting stuck in a cycle of stress.
- **Do Something Pleasurable:** Activities that feed the mind, body, and spirit can help release stress and promote a sense of well-being.
- **Celebrate Small Wins:** Recognizing and celebrating achievements, no matter how small, can boost morale and provide positive reinforcement.
- **Share Laughter:** Laughter releases stress and has a healing effect on the mind and body, fostering a positive atmosphere.
- **Practice Mindfulness:** Engage in prayer, meditation, or relaxation techniques to quiet the mind and promote inner peace.

Supporting colleagues who are navigating the challenges of trauma-informed lawyering also is essential. Collaborative work, asking for help, and being a support to others when needed fosters a sense of community and shared purpose. Creating a supportive network within the legal profession can help reduce burnout and promote a more compassionate approach to advocacy. 

“News Bite”—Veterans Treatment Court

The Genesee County Veterans Treatment Court has received a \$400,000 federal grant from the U.S. Department of Health and Human Services to enhance its programs. Designed to support veterans struggling with PTSD and addiction, the 18-month program promotes recovery, sobriety, and stability through collaboration with local and state partners. The grant will also bolster the county's Adult Felony Recovery Court, offering an evidence-based alternative to incarceration that helps individuals on their path to recovery, improves public safety, and reduces costs to taxpayers. (See October 3, 2024 Press Release, “Grant Will Help Veterans, Others Overcome Substance Use and Mental Health Challenges,” <https://dankildee.house.gov/>.) 



Navigating Michigan Ecclesiastical Statutes and IRS Rules for Churches

By Julie A. Winkfield



Julie A. Winkfield

There are approximately 372 religious congregations in Genesee County, Michigan, according to the 2020 U.S. Religion Census. This count includes various Christian denominations, as well as other religious communities such as Muslim, Jewish, Buddhist, and Hindu groups. (See the U.S. Religion Census website at <https://usreligioncensus.org/>.)

As attorneys, many of us participate in faith-based communities, whether through membership, volunteering, serving on committees, as trustees, or in other official capacities. Although we may not actively engage as an attorney representing the organization, in other roles, we often encounter unique legal and regulatory challenges that religious organizations, including churches, temples, synagogues, or mosques for example, must navigate to ensure compliance with both Michigan statutes and IRS guidelines.

For federal tax purposes, a “church” is any recognized place of worship—including synagogues, mosques, and temples. At the federal level, IRS rules outlined in Publication 517 (ref. 26 U.S. Code § 107) provide important tax benefits for clergy, religious workers, and churches. Understanding these rules is crucial for churches to remain compliant and for religious workers to take advantage of their unique tax status. Clergy, as defined by the IRS, includes individuals who are licensed, commissioned, or ordained by a religious organization to conduct religious worship and perform duties such as officiating weddings, funerals, and baptisms. One of the most significant tax advantages for clergy is the housing allowance.

Religious organizations must adhere to strict regulations regarding the management of contributions from congregants, financial oversight, and proper compensation for employees. These rules are essential for maintaining lawful operations and safeguarding the integrity of the organization’s financial practices. Churches in Michigan operate within a complex legal framework that intertwines state laws, particularly those governing ecclesiastical corporations, and federal IRS regulations, including those detailed in IRS Publication 517, which addresses tax guidelines for clergy and religious workers.

Churches are often organized as ecclesiastical corporations under the Michigan General Corporation Statute, Act 327 of 1931 (at MCL 450.178 through MCL 450.184; also see the Michigan Congregational Churches Act 53 of 1901).” This statute establishes the legal framework for how churches incorporate and manage their internal governance, with specific provisions related to property and trustee roles.

Religious organizations must file Articles of Incorporation with the state to qualify as an ecclesiastical corporation. These

documents outline the church’s mission, governance structure, and procedures for electing trustees or directors, which must be aligned with the church’s faith traditions. Michigan law allows churches to establish boards of trustees who are responsible for overseeing the administration of the organization. Trustees handle the legal and financial responsibilities of the organization, including managing assets like real property, ensuring that they are used for religious or charitable purposes.

Michigan law provides tax exemptions for religious properties, but religious organizations must ensure that their properties are used solely for religious purposes to maintain this status. Churches should clearly define their leadership structure, in accordance with the Michigan Ecclesiastical Corporations Act. They must ensure that bylaws, trustee roles, and decision-making processes are well-documented and regularly reviewed to align with religious practices.

Under IRS rules, ministers may exclude from gross income the fair rental value of a home (parsonage) provided by the church, or a designated portion of their salary used for housing expenses. The housing allowance must be officially designated in advance by the church, and the clergy member must be able to substantiate their housing expenses. Churches must designate housing allowances in writing and ensure they are accurately reported on clergy compensation documents. IRS Publication 517 explains that the housing allowance applies only to compensation related to ministerial services.

Ministers are considered self-employed for Social Security and Medicare purposes, meaning they are responsible for paying self-employment tax (SECA) on their ministerial income, including salary and housing allowance. This differs from the treatment of most employees who have FICA taxes withheld by their employer. Ministers can opt out of Social Security and Medicare coverage by filing Form 4361, but only if they are conscientiously opposed to receiving public insurance benefits due to religious reasons. This exemption must be applied for within two years of becoming ordained, licensed, or commissioned. (See the Internal Revenue Service website at <https://www.irs.gov/forms-pubs/about-form-4361>.)

For religious workers who are not ordained or do not perform ministerial duties (such as administrative staff, janitors, or worship leaders), compensation is subject to normal income tax withholding and FICA taxes. Churches are responsible for issuing Form W-2 to employees, reporting wages and taxes withheld.


Churches must also adhere to IRS regulations regarding their 501(c)(3) tax-exempt status. As tax-exempt entities, churches must avoid certain political activities, such as endorsing or opposing political candidates. However, churches are allowed to engage in lobbying activities as long as they do not constitute a substantial part of their activities. Churches must also be vigilant about the private inurement prohibition, which prevents any part of the church's earnings from benefiting private individuals, including excessive compensation to clergy or church officers. Violating this prohibition can result in penalties or the loss of tax-exempt status.

Engaging the services of a licensed CPA, and obtaining legal assistance when necessary, is crucial for faith-based organizations and churches to ensure they operate effectively and remain compliant with state and federal laws governing churches, clergy, and non-profit organizations.

While volunteering, serving on committees, as trustees, or in other official capacities, attorneys should clearly communicate the nature of their involvement. The perception of

whether an attorney-client relationship exists often depends on subjective expectations, such as trust in the attorney's expertise, legal urgency, or informal communication. To avoid unintentionally forming an attorney-client relationship, consider the following:

- Clearly state, in writing if possible, that no attorney-client relationship exists unless formally agreed upon.
- Avoid offering specific legal advice unless there is a clear understanding of representation.
- Use disclaimers in preliminary meetings or discussions where necessary, to ensure a clear understanding that your involvement does not include formal legal representation.

As a member of a church or religious community, we can contribute our skills and knowledge, while keeping the ethical responsibilities that govern our profession in mind. 



General Membership Meeting: Guest Speaker Michael V. Goetz, Attorney Grievance Administrator

By Julie A. Winkfield

November's GCBA General Membership Meeting attendees were treated to a thorough presentation about the importance of attorney ethics presented by guest speaker Michael V. Goetz, Grievance Administrator for the Michigan Attorney Grievance Commission (AGC). Goetz oversees the prosecutorial and educational functions of the AGC.

The Attorney Grievance Commission, governed by Michigan Court Rules 9.108 and 9.109, plays a vital role in maintaining ethical standards in the legal profession. Each year, the Commission receives between 2,500 and 3,000 complaints, underscoring the importance of understanding the procedures and avoiding common pitfalls. Mr. Goetz highlighted the following aspects of ethical considerations for licensed attorneys in Michigan.

Navigating the Attorney Grievance Process: Cooperation and Ethical Considerations

The legal profession operates under strict ethical standards, with the Attorney Grievance Commission serving as a key guardian of public trust. This body not only investigates grievances but also acts as a buffer between client complaints and formal disciplinary proceedings. For attorneys, understanding the Commission's role and responsibilities is vital—not only to maintain professional integrity but also to avoid potential ethical pitfalls.

When Requests for Investigation Arise

Receiving notice of a Request for Investigation from the Commission can be unsettling. However, it is crucial to approach this process with full cooperation. Failure to respond to the Commission's inquiries or provide requested information constitutes misconduct in and of itself. Attorneys must remember that their duty to engage with the grievance process is as fundamental as their obligation to their clients.

The Commission has broad authority over how it handles grievances. It may choose to dismiss a request outright, issue an admonishment, or escalate the matter by filing a formal complaint. Importantly, an admonishment is not considered discipline. It serves as a warning or reminder about an ethical misstep, offering an opportunity for course correction without public disclosure.

Cooperation Is Key

Engaging with the Commission promptly and thoroughly demonstrates a commitment to professional ethics. Con-

versely, ignoring requests or refusing to cooperate not only reflects poorly on an attorney's character but can also elevate the situation to a

disciplinary action. The levels of discipline range from a public reprimand—published in the *Michigan Bar Journal*—to suspension or, in the most severe cases, disbarment. Public reprimands are especially significant, as they are visible to peers and the public alike, highlighting the importance of addressing grievances seriously and proactively.

Ethical Questions and Responsibilities


One key question that attorneys should ask themselves is whether their actions—or inactions—rise to the level of an ethical violation. The Commission's role is not punitive by default; rather, it seeks to ensure that attorneys adhere to the rules governing professional conduct. Cooperating with the Commission not only fulfills an attorney's obligations under the Michigan Rules of Professional Conduct but also strengthens the profession by fostering accountability and transparency.

In addition to his advice to regularly review the Michigan Rules of Professional Conduct, Mr. Goetz stressed the following list as top ethical concerns for attorneys to keep top-of-mind:

Competence: Engage in continuing legal education (CLE) to stay updated, and seek peer guidance when taking on complex or unfamiliar cases.

Diligence: Act with diligence, carefully manage caseload and regularly update clients on case progress.

Communication: Clear, timely communication with clients can prevent many grievances. Clearly explain legal processes and potential outcomes, managing expectations from the outset.

IOLTA Accounts: The misuse of Interest on Lawyer Trust Accounts (IOLTA) is a severe ethical violation that almost always results in formal complaints. Never commingle operating funds or personal funds with client funds! 



Pictured above is guest speaker Mike Goetz during November's GCBA General Membership meeting.



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Mr. Beagle's legacy of promoting justice and removing financial barriers for aspiring lawyers lives on through this scholarship, thanks to the generosity of his family. We honor his dedication to the legal profession and his commitment to empowering future generations.

Best wishes to Patrick and Rachel as they continue their legal education and make strides toward their promising futures!

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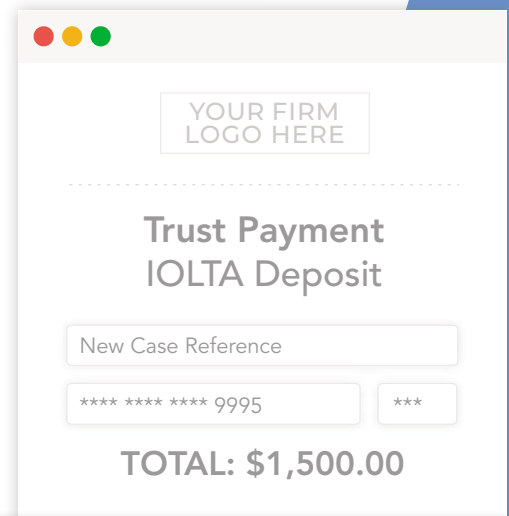


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