



BOULDER COUNTY BAR NEWSLETTER

MARCH 2012

THE “MINISTERIAL EXCEPTION” IN EMPLOYMENT DISCRIMINATION CLAIMS

BY JENNIFER LORENZ

In *Hosanna-Tabor Evangelical Lutheran Church & Sch. v. EEOC*, 2012 U.S. LEXIS 578 (U.S. Jan. 11, 2012), the Supreme Court denied an ADA lawsuit brought against a religious organization by a former elementary school teacher who was a Lutheran “commissioned minister.” The Supreme Court unanimously held that the First Amendment’s establishment and free exercise clauses create a “ministerial exception” that bars employment discrimination suits brought on behalf of churches by their “ministers.”

Cheryl Perich began working as a “lay” teacher at the Hosanna-Tabor Evangelical Lutheran Church and School (“Hosanna-Tabor”) in 1999. Later that year, upon election by the congregation, Perich was commissioned as a minister. In order to qualify for election, commissioned ministers were first required to complete eight college level courses in biblical and church subjects, receive endorsement from the local district, obtain let-

ters of recommendation, draft a personal statement, and pass both oral and written examinations.

Perich was diagnosed with narcolepsy, and was on disability leave during the start of the 2004-2005 school year. In her absence, Hosanna-Tabor hired a contract “lay” teacher to fill her position for one year. On January 27, 2005 Perich notified Hosanna-Tabor that she would report to work the following month. Hosanna-Tabor responded and informed Perich that her position had been filled for the remainder of the school year. Hosanna-Tabor’s congregation held a meeting and determined that Perich was probably not physically capable of returning to work for the remainder of the school year, and voted to offer Perich severance in exchange for her resignation. Perich declined the offer and she attempted to return to work on February 22, 2005. While at work, Hosanna-Tabor asked Perich to

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HOW A TRUST CAN PROTECT YOUR CHILD’S INHERITANCE FROM A DIVORCING SPOUSE

BY KRISTIN DITTUS

While the need to maximize the Federal Estate Tax deduction for married individuals has diminished in recent years, trusts continue to be an invaluable estate planning tool for providing tax planning and asset protection for future generations. Parents concerned about preserving family assets for the benefit of their children or grandchildren and protecting those assets from a child’s questionable spending habits, a contentious divorce, or a career that creates exposure to malpractice suits, can find protection from these financial detriments by creating a trust that benefits the child.

A revocable or “living” trust is one that is created during someone’s lifetime and may be “revoked” (or dissolved) as well as amended at any time while the creator, also known as the Grantor, is alive. During the Grantor’s life, a revocable trust does not offer any asset protection or tax advantages or disadvan-

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CALENDAR OF EVENTS

Pre-registration is required for all BCBA CLE programs. Register by e-mailing lynne@boulder-bar.org, or pay online with a credit card at www.boulder-bar.org/calendar.

Friday, March 9
Availability of Legal Services
Noon brownbag at Boulder
County Legal Services
315 W. South Boulder Road,
Suite 205, Louisville

Tuesday, March 13
Employment Law
Recent Trends in Representing
State Employees
Presenter: Nora Kelly
Noon at Caplan and Earnest
1 CLE \$20, \$10 for new/young
lawyers Lunch \$10

Wednesday, March 14
Solo/Small Firm Happy Hour
5 PM at The Rib House
13th and Walnut in Boulder

Thursday, March 15
Bankruptcy Roundtable Lunch
Noon at Agave Bistro
2845 28th Street in Boulder

Tuesday, March 20
Elder Law and Alternative
Dispute Resolution
Mediating Guardianships and
Conservatorships
Presenters: Martha Ridgway,
Tracy James and Claire Dineen
Noon to 1:30 PM in Courtroom N,
Brownbag lunch
2 general CLE \$40,
\$20 for new/young lawyers

Wednesday, March 21
Estate Planning and
Family Lawyers
The Special Challenges of
Drafting and Administering
Special Needs Trusts
Panel: Mike Miller, Sandy Tobin,
Martha Meshak
Noon-1:30 in Courtroom C,
Brownbag lunch
2 general CLE \$40,
\$20 for new/young lawyers

Wednesday, March 21
Real Estate Law
Update on Public Trustee
Foreclosures: Law, Practice, & the
Facts on the Ground.
Presenter: Richard Gebhardt,
Boulder County Public Trustee
Noon at The Boulder Cork
1 CLE \$20, \$10 new/young lawyers
Lunch at the Cork \$15

Thursday, March 22
Young Lawyer Happy Hour
Sponsored by the
Business Law Section
5:30 PM at Riff's on Pearl Street

Wednesday, March 28
Criminal Law
Timing and Deadlines: the
Supreme Court Keeping Attorney
on Their Toes.
Presenter: Tim Johnson,
Assistant DA
Noon in Courtroom N
1 CLE \$20, \$10 new/young lawyers

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PROTECT YOUR CHILD'S INHERITANCE *(continued from page 1)*

tages for the grantor or the family. If the grantor's child is named as a remainder beneficiary of the grantor's revocable trust while the grantor is alive, the child has a mere expectancy of a property right under CRS §14-10-113(7)(b), rather than a "vested" property right that can be valued.

After the death of the grantor, however, the now "irrevocable" trust offers significant asset protection and estate tax benefits to the grantor's beneficiaries. Most irrevocable trusts of this nature provide for distributions to the grantor's descendants for health, education, maintenance and support while also including "spendthrift" language that prevents the descendant from assigning, selling, transferring or encumbering his or her interest in the trust. Common "spendthrift" language limits the child's right to control the trust property and keeps the inheritance beyond the reach of most creditors. This article will focus on what protection a trust provides against the most personal of all creditors, a divorcing spouse.

Upon the termination of a marriage in Colorado, the court will ascertain marital property from separate property and then determine an equitable division of the marital assets. CRS § 14-10-113(1). Property acquired by "gift" or "bequest, devise, or descent" is generally considered separate property, not subject to division. See CRS §14-10-113(2)(a). However, courts generally consider any appreciation on the value of separate property during the marriage as marital property to be divided. See CRS §14-10-113; *In re Dale*, 87 P.3d 219 (Colo. Ct. App. 2003).

In a divorce proceeding, the court will only consider whether the

grantor's child has a property right in an irrevocable trust. If the child's right to receive trust property is fairly definite through either mandatory lifetime distributions or an outright distribution at a certain age, the court is likely to conclude that the child has a property right in the trust. Upon finding that the child has a legitimate property right, the court will then determine if the interest is marital or separate property, and finally, the court will usually quantify a present day value for that property interest. Even if a property right is considered separate property (as an inheritance would be), the

appreciation on the value of that property during the marriage is considered marital property, subject to division. Additionally, the total value of the child's assets, including separate assets, will be taken into consideration when determining a monthly maintenance payment to the child's former spouse. The factors discussed below are considered by the court in determining whether or not there is a property right for a trust beneficiary.

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PROTECT YOUR CHILD'S INHERITANCE *(continued from page 3)*

The court will review if there are additional remainder beneficiaries other than the grantor's child such as siblings or grandchildren. Trusts that benefit the grantor's child (or children) are commonly drafted in one of two ways, either the assets pass outright to the child at a certain age, or the child receives distributions for his or her lifetime and the remainder interest continues in trust to benefit the next generation in the same manner. A trust that continues for multiple generations until the trust assets are extinguished is commonly referred to as a lifetime trust, dynasty trust or generation skipping

trust. If a trust is drafted to benefit grandchildren as well as children, the trustee has a legally defined fiduciary duty to conserve trust assets for the benefit of those future beneficiaries unless otherwise contradicted by the trust agreement. See CRS §15-1-403; §15-16-303(4). In a dynasty trust, courts have held that the trust assets are not property of the current beneficiary because there are future beneficiaries to be considered. Under *In re Marriage of Rosenblum*, 602 P.2d 892 (Colo. App. 1979), where the divorcing husband was co-trustee and beneficiary of a trust created by his parents for hus-

band's benefit during his life, and the trust would then benefit his children after the husband's death, the court determined the husband's interest did not amount to a property right. Where a trust provides for an outright distribution to the grantor's child at a future age, the child's interest in the trust is definite and dependent only on surviving to that age. Under both *In re Marriage of Balanson*, 25 P.3d 28 (Colo. 2001) and *In re Dale*, 87 P.3d 219 (Colo. App. 2003), a wife's remainder interest in an irrevocable trust was determined to be separate property and therefore the appreciation of the wife's vested remainder interest during the marriage was marital property subject to division. As in *Balanson and Dale*, a definite and expected outright distribution can be quantified by the court and given a present day value that accounts for the various risk of diminishing trust assets or the beneficiary not surviving to receive the assets.

A second factor considered by the court is whether or not the grantor's child has a legal right to demand a distribution from the trust. The beneficial interest in a trust can be drafted as a mandatory requirement, providing that the trustee "shall" make distributions for certain needs of the beneficiary, or use a discretionary standard, providing that the trustee may, in the trustee's sole and absolute discretion, make distributions for the beneficiary. If distributions are in the sole discretion of the trustee and the beneficiary has no enforceable right to the trust assets, the interest is not considered a property right. See *In re Jones*, 812 P.2d 1152 (Colo. 1991); *In re Guinn*, 93 P.3d 568 (Colo. App. 2004). If distributions are mandatory or the benefi-

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PRESIDENT'S PAGE

BY ELLEN CADETTE



*There's a one-eyed yellow idol
To the North of Katmandu
There's a little marble cross beneath the town.
There's a broken-hearted woman
Tends the grave of Mad Carew,
And the yellow god forever gazes down.*

*"The Green Eye of the Little Yellow God" by
J. Milton Hayes*

As Saint Patrick's Day approaches, I am getting ready to celebrate my Irish heritage and raise a pint to my late grandmother Mary Ellen Barton. We called her May May, or just May, Maisie Daisy or sometimes Yamyam Notrab (May May Barton spelled backwards).

May grew up in County Mayo, Ireland. Even though she never went to college, May retained a lot of what she learned growing up in school in Ireland. Mostly (it seemed to me) she learned how to recite lengthy ballads and poems from memory under threat of being wrapped on the knuckles with a ruler. One of her favorites, which she would sometimes recite after dinner with dramatic gravity well into her 90's, was "*The Green Eye of the Little Yellow God*," excerpted above, a chilling tale about Mad Carew, a military man who fell in love with the Colonel's daughter and risked his life to give her a present, the green eye of the little yellow god.

May came to this country on a boat, disembarking on Ellis Island in New York. One of seven children, her twin brother was to inherit the dairy farm, and opportunities for women were not plentiful in Ireland in the 1930's.

My great aunt Pat, May's sister, also came here, and helped May to get her first job as a hostess at Schrafft's Diner. That is where she met Rich, my grandfather, who came to New York from Massachusetts with little money and the hope of getting a job with the railroad. He ended up at Schrafft's Diner instead, and married May within just a few months.

May's main job after Schrafft's was working for GE as a secretary. She was very proud of her job and used to tell me that she loved going to

work downtown at the "General Electric Company." No matter what job I had, whenever I expressed dismay about having to return to work from a vacation, May would tell me she was jealous that I had a "wonderful job." The same applied for my breaks from college; May made it clear I was lucky to go to college. She treasured my and my sisters' business cards from all of our jobs over the years. When I visited my grandparents at their condo in Florida, May would point out which folks in the complex "went to business," as she put it, and those folks stood out to her. She would point out the different units or cars in the complex stating,

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This year's event was the best ever. Due of your generous donations and wonderful attendance, we were able to fund \$10,200 to the Legal Aid Foundation of Colorado. Thanks to all our volunteers who greeted, took your money and poured all the great wines from the Boulder Wine Merchant.

Volunteers were: Nancy Hylbert, Joe Niederhause, Dianne Roberts, Erica Slauson, Meghan Hungate, Chris Bosch, Paula Glaser, Jessica Morgan, Clay DellaCava and Krystin Baum. Also deserving many accolades are the BCBA planning committee for this event: Keith Olivia, Star Waring, Ellen Cadette, Mia DellaCave, Craig Small and the bar staff, Christine and Lynne.

LAWYERS ANNOUNCEMENTS

CHRISTOPHER L. DENHAM, CPA, J.D.

**has been promoted to Principal at
Kingsbery Baris Vogel Nuttall CPAS and Advisors, P.C.**

Chris received his undergraduate degree in Accounting from University of Colorado, Denver with magna cum laude distinction and attended University of Colorado Boulder law school. His emphasis is in estate and gift tax, and also practices in all areas of tax for all entity types.

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Left to Right: Jodi English, Mitigation Specialist from Indianapolis, Casey Mulligan, Mary Claire Mulligan and Tracy Condon.

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Left to Right: Jennifer Wunsch and Thea Reiff



Left to Right: Stephanie Brennan, Colleen O'Laughlin, Maureen Eldridge and Lael Montgomery.

PRESIDENT'S PAGE *(continued from page 5)*

"this one goes to business" and "that one."

My grandmother's pride and delight in office work is something that I try to draw inspiration from during those times when inspiration is badly needed. As a bankruptcy lawyer, going to work most days is not glamorous, and I dare say there are few days that are easy, and some just plain old aren't fun. People who have real legal problems can sometimes be emotional (we have gone through a lot of boxes of tissues over the years at my office). My job, as I suspect many of yours, is at times fraught with attempting to manage expectations, allay fears, and explain complicated (and sometimes dismal) legal realities. I must deflect the stress of my clients (who

have various ways of dealing with stress) but remain compassionate. Not to mention the days when I must figure out how to combat the occasional thorny opposing counsel. In addition, staying up-to-date on current developments in the law, managing deadlines, and maintaining all of the professional obligations we have can be daunting.

Despite all of the challenges, I suppose a good way of keeping faith in our line of work (aside from taking vacation breaks!) is to savor the knowledge we have acquired, to appreciate the opportunities we have had, and to do our best to help people and maintain pride in what we do.

On a different note, thanks to everyone who helped to make Food Wine Jazz Art such a success including all of those on the committee who put it together, to those who attended, sponsored the event, volunteered, and/or made purchases. Not to mention the Wine Merchant, the band Bilbao, and all of the wonderful artists. The location was fantastic and everyone had fun, as far as I could tell! We will donate \$10,200 to the Legal Aid Foundation from the event.

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PRO BONO PAGE

Pro Bono Referrals

Seventeen cases were referred during January. Thank you to the following attorneys:

William Benjamin
Christopher Bosch
Keith Edwards
Stuart Ollanik
Colene Robinson,
CU Juvenile Law
Richard Romeo
Mary Street
Sharon Svendsen
Chris Tomchuck

Pro Se Program Volunteers

Sheila Carrigan
M.L. Edwards
Lauren Ivison
Chris Jeffers
Tucker Katz
Michelle Stoll
Leonard Tanis
Karen Trojanowski

Thank you to the following mediators who accepted pro bono referrals in January:

Kathleen Franco
Lauren Ivison
Jim Lionberger
Bev Nelson
Beth Ornstein
Alice Robbins

BCAP Volunteers

No requests for pro bono referrals for the Boulder County AIDS Project in January:

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March 5	Curt Rautenstrauss	303.666.8576
March 12	Bruce Fest	303.494.5600
March 19	Trip DeMuth	303.447.7775
March 26	Lee Strickler	303.443.6690
April 2	Mark Langston	303.440.9684

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Jim Christoph, JD



EMPLOYMENT DISCRIMINATION CLAIMS *(continued from page 1)*

leave, but she refused. Perich advised Hosanna-Tabor that she had consulted with an attorney and intended to enforce her legal rights. Ultimately, Perich was terminated for “insubordination and disruptive behavior” as well as “damage to her working relationship” and “threatening to take legal action.”

Perich filed a charge of discrimination with the Equal Employment Opportunity Commission (“EEOC”) claiming that her employment had been wrongfully terminated in violation of the Americans with Disabilities Act (“ADA”). The EEOC brought suit against Hosanna-Tabor claiming that Perich was fired and retaliated against for threatening to file an ADA lawsuit. In response, Hosanna-Tabor invoked the “ministerial exception” and claimed that the suit was barred by the First Amendment Establishment Clause and Free Exercise Clause. The District Court agreed and granted summary judgment in favor of Hosanna-Tabor. The Sixth Circuit vacated and remanded, concluding that the “ministerial exception” existed, but did not apply to Perich.

Perich argued that her case implicat-

ed the government’s compelling interest in eradicating invidious discrimination in employment. She further argued that the First Amendment did not prevent the application of neutral antidiscrimination laws in her case.

The Americans with Disabilities Act, 42 U. S. C. §12101 *et seq.* (1990) prohibits an employer from discriminating against “a qualified individual with a disability.” It also prohibits an employer from retaliating “against any individual because such individual has opposed any act or practice made unlawful by [the ADA] or because such individual made a charge, testified, assisted, or participated in any manner in an investigation, proceeding, or hearing under [the ADA].” *Hosanna-Tabor Evangelical Lutheran Church & Sch. v. EEOC*, 2012 U.S. LEXIS 578, 14-15 (U.S. Jan. 11, 2012), citing 42 U.S.C. § 12203. Perich argued that her claim against Hosanna-Tabor was centered on the retaliation component of her ADA claim.

Hosanna-Tabor presented two arguments in its defense. First, Hosanna-Tabor argued that the Establishment Clause and Free Exercise Clause of

the First Amendment prevent the government from interfering in the decisions of religious organizations. Hosanna-Tabor also argued that Perich’s ADA claim was barred by the “ministerial exception.” The Supreme Court recognized that arguments regarding separation of church and state have been in existence since our nation’s foundation. However, the Supreme Court had never before addressed the existence or applicability of the “ministerial exception.”

In addressing Hosanna-Tabor’s first argument, the Court reasoned that “the Establishment Clause prevents the Government from appointing ministers, and the Free Exercise Clause prevents it from interfering with the freedom of religious groups to select their own.” *Hosanna-Tabor Evangelical Lutheran Church & Sch. v. EEOC*, 2012 U.S. LEXIS 578, 22 (U.S. Jan. 11, 2012). The First Amendment “permit[s] hierarchical religious organizations to establish their own rules and regulations for internal discipline and government, and to create tribunals for adjudicating disputes over these matters.” *Id.* When ecclesiastical tribunals decide such disputes, “the Constitution requires that civil courts accept their decisions as binding upon them.” *Id.*, at 27-28, citing *Serbian E. Orthodox Diocese v. Milivojevich*, 426 U.S. 696, 725 (1976).

The Supreme Court looked to the appellate courts when determining whether to affirm the existence and applicability of the “ministerial exception.” The Court reasoned that “since the passage of Title VII of the Civil Rights Act of 1964, 42 U. S. C. §2000e *et seq.*, and other employment discrimination laws, the Courts of

(continued on page 11)



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EMPLOYMENT DISCRIMINATION CLAIMS *(continued from page 10)*

Appeals have uniformly recognized the existence of a ‘ministerial exception,’ grounded in the First Amendment, that precludes application of such legislation to claims concerning the employment relationship between a religious institution and its ministers.” Internal citations omitted. *Hosanna-Tabor Evangelical Lutheran Church & Sch. v. EEOC*, 2012 U.S. LEXIS 578, 28-29 (U.S. Jan. 11, 2012). The Court recognized the “ministerial exception,” reasoning that “the members of a religious group put their faith in the hands of their ministers. Requiring a church to accept or retain an unwanted minister, or punishing a church for failing to do so, intrudes upon more than a mere employment decision. Such action interferes with the internal governance of the church, depriving the church of control over the selection of those who will personify its beliefs. By imposing an unwanted minister, the state infringes the Free Exercise Clause, which protects a religious group’s right to shape its own faith and mission through its appointments. According the state the power to determine which individuals will minister to the faithful also violates the Establishment Clause, which prohibits government involvement in such ecclesiastical decisions.” *Id.*

The Court further agreed with the court of appeals that the “ministerial exception is not limited to the head of a religious congregation.” *Id.*, at 33. The Court stated that it is “reluctant, however, to adopt a rigid formula for deciding when an employee qualifies as a minister.” *Id.* Justice Thomas affirmed in his concurring opinion that no bright-line test determining whether a church employee is a “minister” can be created. The

(continued on page 12)

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EMPLOYMENT DISCRIMINATION CLAIMS *(continued from page 11)*

question of whether an employee is a minister is itself religious in nature and will vary widely. *Id.*, at 44-45.

The court looked to several factors when determining that Perich's employment fell within the purview of the "ministerial exception." Perich's job duties included teaching religious and secular classes, leading her students in prayer three times a day, taking students to a school-wide chapel service, and biannually leading the chapel service. In addition, Hosanna-Tabor held Perich out as a minister and issued her a "diploma of vocation" affording her the title "Minister of Religion-Commission." The court determined that the amount of time an employee spends on particular activities is relevant in assessing that employee's status, but that one factor cannot be

considered in isolation. *Id.*, at 38.

The court concluded that the ministerial exception is a jurisdictional bar, not a defense on the merits. The exception operates as an affirmative defense to an otherwise cognizable claim. *Id.*, at 40-41.

Jennifer Lorenze is an associate with Howard O. Bernstein PC. in Boulder. She is the Co-chair of the Boulder County Bar Employment Law Section.



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PROTECT YOUR CHILD'S INHERITANCE *(continued from page 4)*

ciary can demand assets from the trust, the court is likely to deem this an ascertainable property right and determine the value of such right. See *United States v. Delano*, 182 F. Supp. 2d 1020 (D. Colo. 2001). Providing for a mandatory or outright distribution to a child in is not advisable because it creates a definite and attachable property right in that interest which can be taken into account in a divorce.

Another factor that some courts will consider is the degree of control and discretion a child has over the trust assets as either sole or co-trustee of the trust for the child's benefit. Under IRC §2041 (b)(1), a beneficiary serving as trustee where distributions are limited by the ascertainable standard for the of health, education, maintenance and support ("HEMS") of the beneficiary is not considered to have enough control over the assets for those assets to be

a part of the beneficiary's taxable estate. A discretionary distribution standard that goes beyond the IRS accepted standard of HEMS, for example providing for general welfare or comfort, should be avoided if the grantor's child is also serving as a trustee because this will cause inclusion of the trust assets in the child's taxable estate.

So long as distributions to the beneficiary are discretionary, courts have held that creditors of the beneficiary cannot reach the trust assets, even if the beneficiary is serving as trustee. Certain states, such as Florida, have case law that has begun to erode the creditor protection when the beneficiary is also the sole trustee. See *In re Bottom*, 176 B.R. 950, 952 (Bankr. N.D. Fla. 1994). To date, Colorado courts have not ruled that a creditor of a beneficiary serving as trustee of a discretionary trust can reach the

trust assets. This erosion of creditor protection is an emerging area of the law, and should be watched for future developments.

In closing, it should be noted that a well drafted marital agreement is also a valuable tool in safeguarding the family inheritance from a divorcing spouse. However, it is not always possible to persuade children to enter into these, therefore the added protection of dynasty trusts for your children can help protect the inheritance in the event of a child's divorce, or other creditors.

Kristin A. Dittus, JD, LLM, is an Associate at S.D. Merritt & Associates, P.C. and co-chair of the Boulder County Bar Tax, Estate Planning and Probate Section.

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CLASSIFIED ADS

BOULDER OFFICE SPACE: ONE OR TWO OFFICES AVAILABLE FOR SUBLEASE IN THE WATER STREET PLAZA complex with shared kitchen/break room, conference room and copy/work room. Options include use of copier, scanner, fax and office supplies. High speed LAN and Internet available. Please contact Scott Robinson at 303.339.3800 or srobinson@lrw-law.com for additional information.

OFFICE FOR LEASE - INCLUDES REFERRALS FROM RETIRING ATTORNEY. 14 ft. windows w/ views, balcony, trees, free parking lot & covered parking, tennis court, conference room, reception area, lg. kitchen/storage area, lateral file cabinets, phone system, DSL, furniture, fax/scanner/copier, secretarial space & second office available. Share 1,800 sq.ft. suite with two attorneys, \$893/mo. 2919 Valmont, Suite 209, Boulder, 303-541-9229.

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BANKRUPTCY ATTORNEY RELOCATES TO BOULDER. After 25 years of bankruptcy practice in Colorado Springs, I have relocated my practice to Boulder. I do chapter 7 and 13 Bankruptcies. Debtors only -- no creditor work. I look forward to meeting other attorneys in this area. My information www.attorneytriggs.com; 75 Manhattan Drive, Suite 106.

S. BOULDER OFFICE SUITE WITH SIX PRACTITIONERS. Large office plus secretarial station available. Located at South Boulder Road and the Turnpike. Convenient access to Boulder, Denver, Longmont, Louisville, and east county. Free parking, two conference rooms, rent includes utilities, janitorial, & various amenities. Call Steve Cook or staff 303-543-1000.

One large offices with secretary station and outside decks available at Canyon Professional Building across from Justice Center. Full services including receptionist, law library, conference room, fax, phones, parking, storage, and other amenities. Gross rent \$750/month. 303.444.1700.

Garden level office space available immediately: 900 Arapahoe. 9'x13', window, historic bldg., 1 parking spot, common area. \$750 per month. 12 month lease. E-Mail to lf@manmaxlaw if interested.

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HELP PLANT TREES FOR EARTH DAY CELEBRATION



Photo by Melissa Richards
info@kelvin-images.com

In honor of Earth Day 2012, lawyers will plant trees on April 21 in the hundreds of acres burned by the Fourmile Canyon Fire in Boulder County. Last year, lawyers planted over 3,000 trees on burned private property. This year, we plan to plant on burned Boulder County Open Space. We ask individuals to please donate \$100 and law firms to donate \$500 to help us buy the trees. A \$100 donation will purchase approximately 100 trees and water-reserving mulch, a discounted price for this public service project!

Donations are tax deductible (Boulder County Bar Foundation) and need to be made by April 1, 2012 so that the trees can be ordered in time for the planting. Questions?

Contact Joe Dischinger - jdischinger@fwlaw.com (Fairfield & Woods), Maki Iatridis - adi@bhgrlaw.com (Berg Hill Greenleaf & Ruscitti) , David Perlick - david@perlicklegalcounsel.com (Perlick Legal Counsel), Ann Rhodes - amr@bhgrlaw.com (Berg Hill Greenleaf & Ruscitti)

If you would like to volunteer to plant some trees on April 21, please contact David Perlick.

To make your tax deductible donation online with a credit card, go to www.boulder-bar.org, click on the calendar and go to April 1.

Checks may be written to Boulder County Bar Foundation and mailed to 1942 Broadway, Suite 205, Boulder, CO 80302.



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NEWSLETTER IS PUBLISHED MONTHLY BY THE
BOULDER COUNTY BAR ASSOCIATION.
ARTICLES BY GUEST LAWYERS MAY NOT BE
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THE AUTHORS.

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