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James Perkins of Greenberg Traurig, LLP
Partner Leadership Inspires Pro Bono Team to Advocate for the Nonprofit Sector

Accomplishment: Recipient of Lawyers Alliance for New York's **2014 Cornerstone Award** honoring outstanding pro bono legal services to nonprofits, to be presented on October 30.

Highlights: James W. Perkins is a shareholder in the Litigation Practice of Greenberg Traurig's New York office. He received a B.A. from Ohio Wesleyan University in 1983 and his J.D. from American University Washington College of Law in 1987.

Mr. Perkins and Greenberg Traurig colleagues, including New York Co-Chairman Edward C. Wallace and Associate Lauren B. Grassotti, wrote an amicus brief on behalf of **Lawyers Alliance for New York, Nonprofit Coordinating Committee of New York, and Queens Chamber of Commerce** that helped persuade the New York State Supreme Court, Appellate Division, Second Department, to issue an important decision for the nonprofit sector. The Appellate Division affirmed that groups engaged in economic development are eligible for the charitable exemption from the state's real estate tax. Real estate taxes are unaffordable for many nonprofit organizations. The charitable exemption allows such organizations to own property, enabling them to have a continued neighborhood presence, plan for the future, and provide social services to vulnerable people who a landlord might not want on the premises.

Pro bono counsel filed the brief in support of an appeal by **Greater Jamaica Development Corporation** ("GJDC") from New York City's revocation of the longstanding real estate tax exemption that GJDC possessed for several properties. The revocation of GJDC's exemption appears to be part of a larger effort by the NYC Finance Department to narrow the scope of the real estate tax exemption for charitable organizations. The case is consequently of great concern to the nonprofit community.

The Appellate Division's opinion adopted several of Greenberg Traurig's arguments: that the City had the burden of demonstrating that the property was subject to taxation, and that a property is presumptively exempt if the IRS has granted the owner 501(c)(3) status. Says Sean Delany, Lawyers Alliance's Executive Director, "Jim and his team's legal work enabled us to educate the Appellate Division about the issue's importance to the nonprofit community." The case is currently on appeal to the Court of Appeals, and Mr. Perkins has graciously agreed to draft another amicus brief.

Says Mr. Perkins, "We have been honored to represent Lawyers Alliance, in particular in helping to express its views on the very important appeal concerning the rights of not-for-profit organizations to receive tax benefits for helping to build up underserved communities. I am honored to receive the Cornerstone Award for this work on behalf of those who worked on this matter with me and Greenberg Traurig, which is committed to pro bono service in the New York

community. We will use this recognition as an incentive for our colleagues to continue to strive to provide pro bono legal services for those who could not otherwise afford them.”

About the Cornerstone Awards: The Cornerstone Awards recognize outstanding pro bono legal services to nonprofit groups that are improving the quality of life for low-income New Yorkers. Each year, Lawyers Alliance for New York honors exceptional volunteerism by business and transactional lawyers with both Institutional and Individual Cornerstone Awards.

About Lawyers Alliance for New York: Lawyers Alliance for New York is the leading provider of business and transactional legal services for nonprofit organizations that are improving the quality of life in New York City neighborhoods. Our network of pro bono lawyers from law firms and corporations and staff of experienced attorneys collaborate to deliver expert corporate, tax, real estate, employment, intellectual property, and other legal services to community organizations. By connecting lawyers, nonprofits, and communities, we help nonprofits to develop affordable housing, stimulate economic development, promote community arts, strengthen urban health, and operate and advocate for vital programs for children and young people, the elderly, and other low-income New Yorkers. During the past year, 14 staff attorneys and more than 1,500 volunteer attorneys served more than 670 nonprofit clients on more than 1,100 different legal matters.

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