

Legal Update

GVSBO

GRAND VALLEY SCHOOL BUSINESS OFFICIALS

Membership Meeting
December 8, 2017

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**MILLER
CANFIELD**

Solar At Your School: Go Green! Save Green!

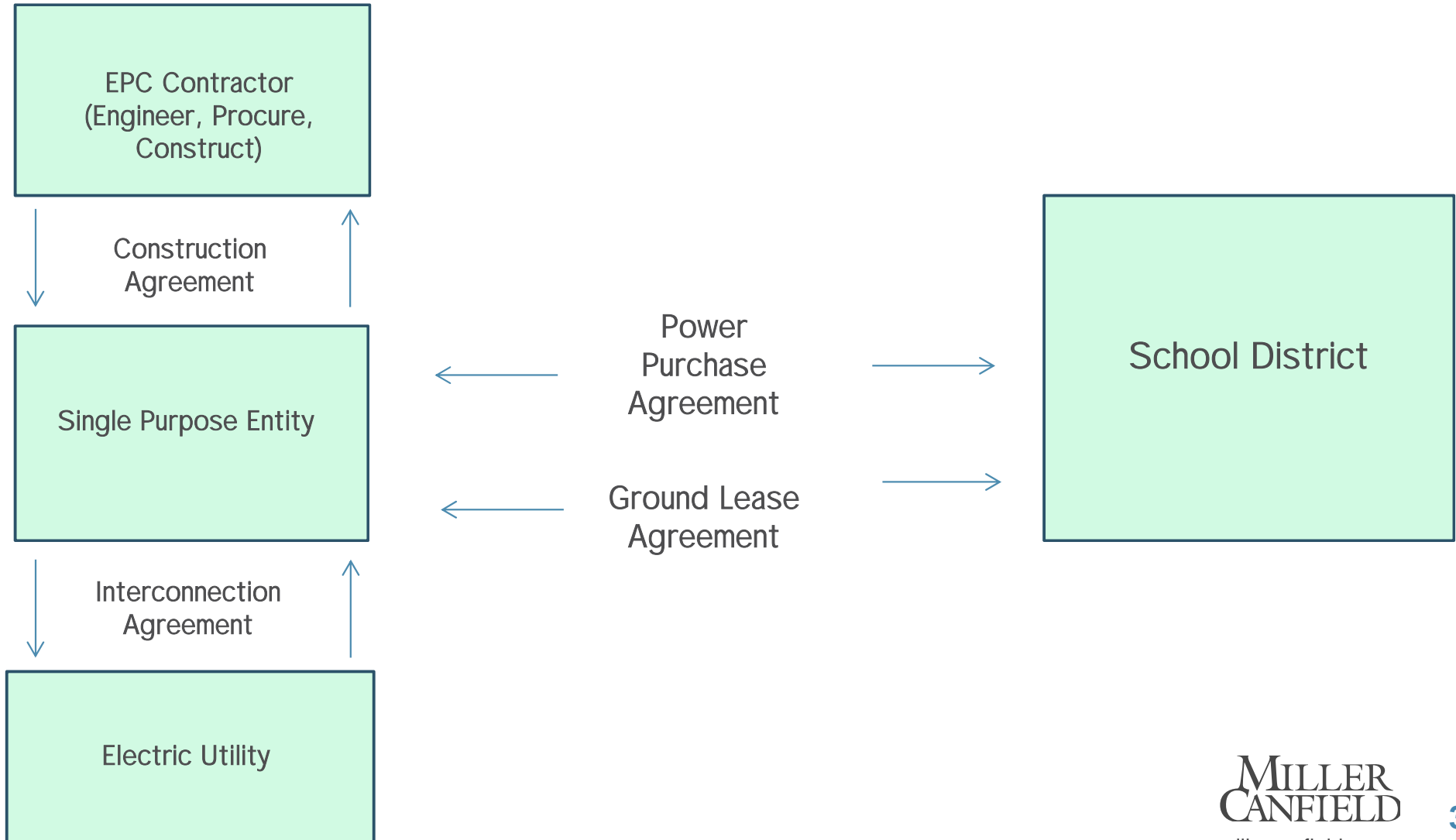
- ❑ What is a “Third Party” Solar Project
 - Allows a School District to purchase power at a stated rate for a specified term
 - No up front investment from the District
 - Savings due to lower cost for electricity
 - District uses green or renewable power

- ❑ Why Third Party Financing
 - Solar Investment Tax Credit
 - Michigan Renewable Energy Credits

- ❑ Who are the parties to a Third Party Solar Project
 - The Offtaker of the power (School District)
 - The Solar Developer/Investor
 - Engineer, Procure, Construct (“EPC”) Contractor
 - Electric Utility



Third Party Solar Project Financing Structure



Solar Program: Documentation

- ❑ Power Purchase Agreement
 - Rate for power and term
 - Risk of production
 - Operation and maintenance
 - Responsibility for regulatory and interconnection issues
 - RECs and other credits
 - Indemnification
 - Buyout of the system
 - Removal of the system
- ❑ Site Lease Agreement
- ❑ Construction Agreement
- ❑ Interconnection Agreement



Solar Program: Additional Issues

- ❑ Interconnectivity with Electric Utility
- ❑ Private Activity/Use of Bond Financed Facilities
- ❑ Zoning
- ❑ Property Taxes



Establishing an Educational Foundation

- Michigan nonprofit corporation/public charity under IRC Section 501(c)(3)
- Provides mechanism to solicit, collect and administer donations for the benefit of the school district.
- Donors may be more willing to donate to school foundation rather than school district.
- Grant opportunities.



STEPS FOR CREATING AN EDUCATIONAL FOUNDATION



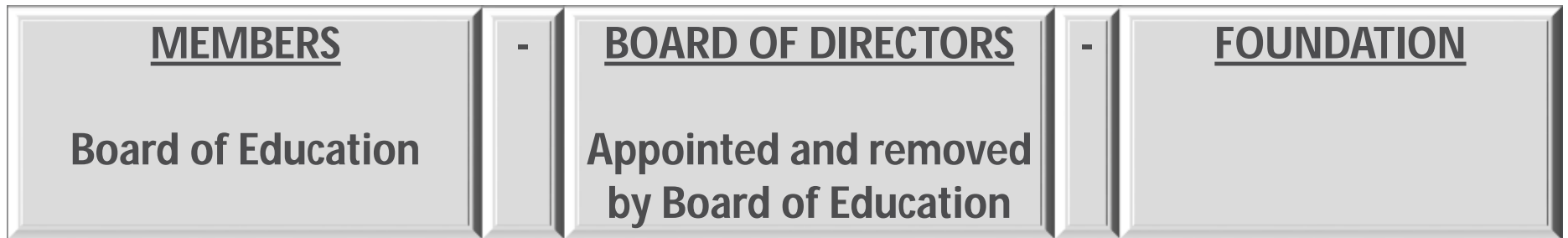
1. Prepare and file Articles of Incorporation with State of Michigan
2. Obtain federal employee identification number ("FEIN") from IRS (IRS Form SS-4)
3. Prepare Bylaws
4. Members organizational meeting (prepare minutes or consent resolution)
5. Action of the Directors (prepare minutes or consent resolution)



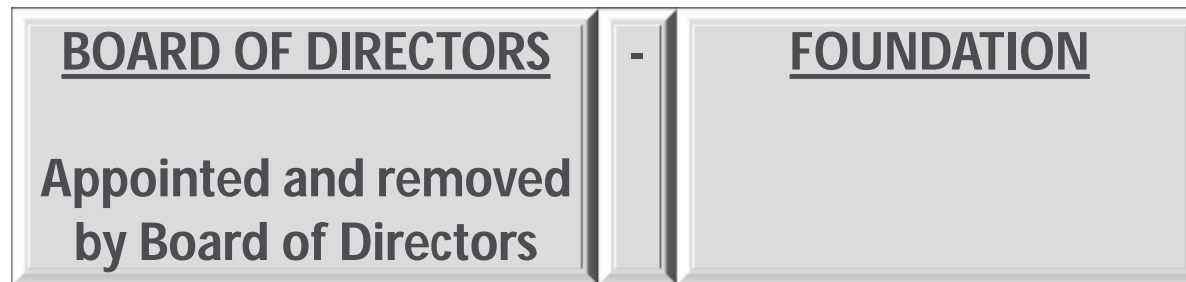
6. Prepare and file exemption application (IRS Form 1023) with IRS
7. Prepare and file Charitable Solicitation Questionnaire and Charitable Trust-Registration Statement with State of Michigan

Educational Foundation: Membership v. Directorship

Membership Model



Directorship Model



Legal Aspects of Purchasing Update

Procurement of Supplies, Materials and Equipment – MCL 380.1274

- ❑ Board shall adopt written policies governing the procurement of supplies, materials and equipment; however, NO SPECIFIC REQUIREMENTS FOR POLICIES.
- ❑ Must obtain competitive bids for the purchase or any item or group of items in a single transaction costing \$23,881 or more.
- ❑ Exceptions:
 - Purchases to State cooperative bulk purchasing program.
 - Purchases of food in a single transaction costing \$100,000 or more.
- ❑ Michigan-based business preference.
 - Optional and Requires additional “local policy.”
 - Based upon primary contractor or 1 or more subcontractors or primary contractor.
 - Cannot be used if paid with federal funds.
 - “Michigan-based Business” definition.
- ❑ No advertising or public bid opening required, but may follow aspects of Section 1267.

Legal Aspects of Purchasing Update

Construction and Repair of School Buildings – MCL 380.1267

- ❑ Before commencing construction of new school building, or addition to or repair or renovation of an existing school building, except in emergency situation, the school district shall obtain competitive bids on all material and labor to complete construction costing \$23,881 or more.

- ❑ Specific Requirements for Bidding Procedures:
 - Advertise once in newspaper AND post bids on State website for at least 2 weeks.
 - Advertisement must specify:
 - Date and Time bids are due
 - State school district shall not accept or consider late bids.
 - Identify date, time and place where bids will be opened and read aloud.
 - State each bid shall be accompanied by sworn and notarized familial affidavit.
 - Will not accept bid that does not include sworn and notarized familial affidavit.
 - Requires Bid Bond (5% of bid amount).

- ❑ Reservation of Rights.

- ❑ Michigan-based Business Preference.

Legal Aspects of Purchasing Update

Common Misperceptions of Purchasing Laws

- ❑ No sole or single source exception to either Sections 1274 or 1267.
- ❑ Emergency Exception
 - ONLY applies to repairs to school buildings (Section 1267).
 - NO “Emergency” exception for supplies, materials and equipment purchases.
- ❑ “Emergency” = failure to repair school building would have detrimental effect on building or on the health, safety or welfare of students or occupants of the school building.
- ❑ \$100,000 increased competitive bidding threshold only applies to food purchases.
- ❑ Obtaining supplies, materials and/or equipment via a cooperative/consortium bidding process is NOT always permissible and/or legally compliant.

Profit-Making Activities

❑ Allowable Activities: “Educational Nexus”

❑ Issues:

- Governmental Immunity.
- Use of Bond Financed Property.
- Tax Implications.
- Land use Regulations.
- Permissible Investments.



Cyber Security Update

School Districts are Attractive Targets!

- ❑ Education sector ranked 6th for cyber incidents in 2016 per Verizon's Data Breach Investigations Report
- ❑ Cybersecurity Programs at school districts are frequently weak, making intrusion easier
- ❑ Budgets are already stretched thin
- ❑ Networks can be sprawling and have many entry points, i.e. staff at different schools, students, parents, vendors, etc.



Cyber Security Update: Common Threats

❑ Ransomware

- Hacker introduces malware that encrypts data or compromises system function and only provides key to unlock upon payment of ransom

❑ Phishing and Spear Phishing

- In phishing emails, hacker drafts generic message and casts wide net, hoping someone will bite

E.g. Nigerian prince wants to deposit \$5 million in your bank account

- In spear phishing emails, recipient is specifically targeted

E.g. Hacker spoofs Superintendent and emails HR to send all district employee W-2s or business manager to make wire transfer.

Cyber Security Update: Consequences of Cyber-Attack

- ❑ Loss of access to data and functionality of system
 - School districts throughout country have had to pay ransom to unlock systems
 - E.g. Ransomware prevented New Jersey school district from administering online statewide tests as scheduled

- ❑ Theft of Student or Employee Information
 - Hackers obtain personal information regarding students and employees
 - In 2014, 10,000 Maryland school district employees had data compromised in cyber-attack
 - In 2014, a New Jersey charter school obtained the personal information of New Jersey public school students to mail them registration forms
 - In 2013, students in a Long Island school district had their personal information accessed and posted online, including whether they received free or reduced lunches
 - Identity theft or other issues ensue

Cyber Security Update: Prevention and Mitigation

- ❑ Districts must devote resources to developing and implementing Cybersecurity Plan

- ❑ Employee training is a must
 - Human error is a leading cause of initial intrusions

- ❑ Technology and policy-based safeguards:
 - Firewalls, network monitoring, encryption, and multi-factor authentication
 - Develop and maintain information security plans and data breach incident response plans
 - Consider security of and vulnerabilities in systems of vendors who have access to district systems and information

Michigan Campaign Finance Act (“MCFA”) Update

- ❑ 60-Day Black-Out/Gag Order Gone!
- ❑ Recent activities by Secretary of State.
- ❑ You are being watched...
 - Educate administrative staff, including building level administrators



Advocate? No! Inform? Yes!

- School districts are prohibited from spending public funds or using other resources for campaign activities, including the election or defeat of candidates or ballot proposals.
- School Districts cannot expressly advocate for a ballot proposal but may use its resources to inform (i.e. factual information).

Do not use language like:	However, you may say:
This will really help our kids.	The bond issue is intended to benefit every child in the district.
This will benefit everyone in the district.	Make an informed decision.
We really need your help.	There is a lot of information available.

Michigan Campaign Finance Act: Public Officials

A **Board member or Superintendent** may express his or her views on a ballot proposal at any time without using school district resources. Statements should not imply that they are expressing the viewpoint of the entire school district or its school board.

A **Board member or Superintendent's** occasional, incidental use of public resources (such as telephones, computers, offices, stationary, or postage) to communicate his or her views on a ballot proposal to constituents or the media is permissible.

A **Board member or Superintendent** may discuss a ballot proposal at a school board meeting.

A school board may adopt a resolution supporting or opposing a ballot proposal.

MPSERS REFORM – Public Act 92 of 2017

- New Defined Contribution (DC) Plan and new Hybrid Plan
 - Employees hired on or after February 1, 2018
 - New DC Plan: 4% employer contribution plus up to 3% employer match (default option).
 - New Hybrid Plan: Higher employee contribution and variable retirement age.
 - Old DC Plan participates transferred to new DC Plan
- Option to purchase service credit (except military credit) will be discontinued after September 29, 2017.
- Actuarial changes.

3% Healthcare Contribution: Update

- ❑ **Act 75:** Mandatory 3% Healthcare Contributions (July 1, 2010 through September 4, 2012):
 - Tax Issue: Subject to income and/or payroll taxes (FICA).
 - State legal challenge ongoing.
 - Over \$550 million of contributions held in escrow by State.
 - Protective claims for refund filed with IRS.
 - Tax issues if contributions returned?



3% Healthcare Contribution: Update

- ❑ **Act 300:** Optional 3% Healthcare Contribution (September 4, 2012):
 - Tax issues.
 - IRS granting refund requests for prior years.
 - Ruling request submitted to IRS by Michigan school district.
 - Current tax withholding recommendation?

Building and Site Sinking Fund: Permissible Uses Expanded

Pre-2017 Voter Authorization	Post-2016 Voter Authorization
<ul style="list-style-type: none"> • Voter Approval 	<ul style="list-style-type: none"> • Voter Approval.
<ul style="list-style-type: none"> • Up to 5 mills for up to 20 years. 	<ul style="list-style-type: none"> • Up to 3 mills for up to 10 years.
<ul style="list-style-type: none"> • Purchase of real estate for sites for, and the construction or repair* of, school buildings. 	<ul style="list-style-type: none"> • Purchase of real estate for sites for, and the construction or repair* of, school buildings, for school security improvements, or for the acquisition or upgrading of technology.
<ul style="list-style-type: none"> • NO EQUIPMENT OR FURNISHINGS. 	<ul style="list-style-type: none"> • NO EQUIPMENT OR FURNISHINGS OTHER THAN SCHOOL SECURITY IMPROVEMENTS AND ACQUISITION AND UPGRADING OF TECHNOLOGY.
<ul style="list-style-type: none"> • NO MAINTENANCE** 	<ul style="list-style-type: none"> • NO MAINTENANCE**
<ul style="list-style-type: none"> • ANNUAL AUDIT 	<ul style="list-style-type: none"> • ANNUAL AUDIT

* Repair – putting back in good condition – curative.

** Maintenance – keeping in good condition – preventative.

★ Voter approval to replace existing Sinking Fund authorization?

New Storm Shelter Requirements

- In April 2017, Michigan adopted the updated International Building Code as the Michigan Building Code.
- Requires certain school buildings being altered, renovated or constructed to provide a storm shelter for all occupants of the building.
- On June 13, 2014, the Department of Licensing and Regulatory Affairs (“LARA”) issued an emergency rule that exempts schools from the storm shelter requirement until December of 2017.



Operating Millage Renewal/Restoration

- Headlee Rollbacks on the rise!
- Operating Millage Renewal, Restoration or Headlee Override
- Increase v. renewal...
- Requesting a Headlee Rollback cushion?

School Election Date Options



- ❑ A school district may submit a ballot question, such as a bond proposal, to the school electors on one of the following dates:
 - Regular election date (i.e., one of the four fixed dates)
 - A date when a city or township within the school district's jurisdiction is holding an election; or
 - A “floater” election date.
- ❑ Ballot question must be submitted to the school district's Election Coordinator no later than 4 p.m. on the twelfth Tuesday before the election date.

Three Fixed Regular Election Dates

- ❑ The three fixed regular election dates are as follows:
 - First Tuesday after the first Monday in May;
 - First Tuesday after the first Monday in August;
 - First Tuesday after the first Monday in November.*

*The November regular election date, even-years only, is the school district's Regular School Election date.

Note: The March Presidential Primary election date is also an available election date (second Tuesday in March, e.g. March 10, 2020).

Floater Election Dates

- ❑ Any Tuesday that falls more than 30 days before or 35 days after one of the four fixed regular election dates.
- ❑ Requires initiative petition.
- ❑ 3,000 signatures or 10% of voters who voted in the last gubernatorial election

Fixed Regular Election Dates

2018	2019
N/A	N/A
Tuesday, May 8, 2018	Tuesday, May 7, 2019
Tuesday, August 7, 2018	Tuesday, August 6, 2019
Tuesday, November 6, 2018*	Tuesday, November 5, 2019

*Regular School Election Date

Picking an Election Date - Considerations

- Cost.
- Turn-out/ballot fatigue/other ballot issues?
- “Stealth Election”
- Coordination with proposed project timetable.

School Reform Officer (“SRO”)

- ❑ In 2010 the Michigan Legislature, in response to the Race to the Top grant incentive program, passed legislation that specified how the State would identify its lowest performing schools and created the School Reform Officer (“SRO”) position to supervise the identified lowest performing schools.
- ❑ Codified under Section 1280c of the Revised School Code (M.C.L. § 380.1280c).
- ❑ Requires the State Superintendent to publish annually a list identifying the lowest achieving 5% of all public schools which are designated as “Priority Schools” and to issue an order placing these schools under the supervision of the SRO.



Recent Actions by the SRO...

- ❑ In 2015, the SRO was transferred from MDE to the Department of Technology, Management and Budget.
- ❑ On January 20, 2017, the SRO published a list of 38 “**Schools Identified for the Next Level of Accountability**,” which includes potential closure.
- ❑ Notices were sent by the SRO to each of these 38 Priority Schools as well as to the parents of each of the students in these schools.
- ❑ Also on January 20, 2017, the SRO published an additional list of 35 “**Schools At-Risk for Next Level of Accountability**,” which includes potential closure.

SRO: Legal Challenge and MDE Partnership

- ❑ Legal Challenge: In response to the threatened closure of Priority Schools by the SRO three school districts, the Detroit Public Schools Community District, the East Detroit Public Schools and the Kalamazoo Public Schools, have filed separate legal actions challenging the SRO's authority to close Priority Schools under State law.

- ❑ MDE Partnership: On March 1, 2017, the State Superintendent sent out a letter to each of the 38 schools on the SRO's list offering to implement a partnership model with each of these schools in order to avoid potential closure.
 - If a partnership agreement is entered into within a 60 day window, the school would not be subject to closure as long as it is in compliance with the terms of the partnership agreement.

 - State funding under School Aid Act?

SRO: Transfer of SRO Back to MDE

- Executive Order No. 2017-5 transfers the SRO back to MDE. (Effective August 29, 2017)
- Repeal of Section 1280c?
- State funding?
- ★ On October 30, 2017, MDE announced it will enter into Partnership Agreement discussions with 7 additional school districts with schools on the priority list.

Every Student Succeeds Act (“ESSA”): New Accountability Standards

- ❑ On February 14, 2017, the Michigan Department of Education (“MDE”) released a draft of the proposed ESSA accountability standards entitled, “**Michigan’s Consolidated State Plan Under the Every Student Succeeds Act**” for public comment.
- ❑ MDE and the Governor approved the final Plan and it was submitted to the U.S. Department of Education on April 17, 2017.
- ❑ MDE submitted a revised Plan on August 11, 2017. www.michigan.gov/mde/essa.
- ❑ Plan approved by U.S. Department of Education on November 28, 2017
- ❑ The new accountability standards under ESSA are required to be implemented beginning with the 2017-18 school year.

Open Meetings Act (“OMA”) Update

Bell v Buchanan Community Schools

2016 WL 300194 (Mich. App. Jan. 21, 2016) (Unpublished)

- ❑ 2010 – School District’s Business Manager established “an early retirement scheme” (“retire-and-hire” as independent contractor)
- ❑ May 2010 – Business Manager retires and is rehired as independent contractor through Professional Educational Services Group, LLC
- ❑ Aug. 2010 – New Superintendent is hired
- ❑ Feb. 2013 – Superintendent informs Educational Services she wants to terminate former Business Manager’s contract
- ❑ Apr. 2013 – Former Business Manager sues for age discrimination and OMA violation by not providing him an opportunity for a hearing before termination.



Open Meetings Act (“OMA”) Update

Bell v Buchanan Community Schools

- ❑ June 2014 – Trial Court dismisses both claims finding no genuine issue of material fact

- ❑ January 21, 2016 – Court of Appeals
 - Held: Former Business Manager’s assignment was terminated by the Superintendent
 - The Board, as a “public body”, “made no decision”
 - OMA inapplicable in this circumstance
 - It was not improper for the Superintendent to speak with Board members individually to determine their opinions on her decision

Open Meetings Act (“OMA”) Update

Citizens for a Better Algonac Community Schools v Algonac Community Schools

2016 WL 4705141, (Mich. App. Sept. 8, 2016)

- ❑ Early 2014 – School District undertakes search for Superintendent
- ❑ April 1, 2014 – Board votes to offer position to neighboring Superintendent and “begin contract development [asap]”
- ★ President and members exchange a series of emails over the next few weeks regarding contract negotiations, drafts of proposed contracts, working out details and settling on a final contract.
- ❑ April 28, 2014 – Board approves contract “unanimously, swiftly, and without discussion”

Open Meetings Act (“OMA”) Update

Citizens for a Better Algonac Community Schools v Algonac Community Schools

- ❑ May 2014 – Plaintiff files suit alleging emails constitute deliberations of a public body in violation of OMA
- ❑ Plaintiff sought declaratory judgment finding a violation of OMA, an order compelling compliance and enjoining further non-compliance, and attorney fees and costs
- ❑ Trial Court: Board “violated the [OMA] by conducting deliberations...outside of a public meeting”
- ❑ Trial Court: No injunction as Plaintiff failed to show practice occurred in the past, continued at the present time, or would persist in the future

Open Meetings Act (“OMA”) Update

Citizens for a Better Algonac Community Schools v Algonac Community Schools

- ❑ No injunction = no attorney fees or costs

- ❑ Court of Appeals
 - A complaint seeking pure declaratory relief, as an independent remedy standing on its own, is unsustainable in regard to alleged OMA violations.
 - OMA provides 3-tiered enforcement scheme for private litigants
 - ❖ An action to invalidate a decision made in violation of the OMA. MCL 15.270
 - ❖ An action for injunctive relief enjoining ongoing OMA violation and compelling compliance. MCL 15.271
 - ❖ An action for damages for intentional OMA violation. MCL 15.273
 - Plaintiff is not entitled to injunction = no sustainable cause of action. Vacated the Trial Court’s granting of declaratory relief.

Open Meetings Act (“OMA”) Update

Markel v Mackley

2016 WL 6495941 (Mich. App., Nov. 1, 2016)(Unpublished)

- ❑ 7 Member Elected Twp Parks & Rec. Commission
- ❑ 4 members exchanged numerous emails regarding matters of public policy which would soon come before the Board
- ❑ 3 of the members actively exchanged thoughts and plans on how to handle the matters
- ❑ 4th member received the emails but did not actively engage in the exchange
- ❑ At subsequent meetings, the Board handled matters just as planned in the email exchanges

Open Meetings Act (“OMA”) Update

Markel v Mackley

- ❑ Trial Court: No quorum present. Summary Disposition for the Commission.
- ❑ Court of Appeals: Group emails constituted “meetings” under the OMA when a quorum is present and deliberations on public policy take place
 - OMA requires that a “quorum is present”. The OMA does not require the full quorum to deliberate.
 - Receipt of an email by a public body quorum does not, by itself, constitute “deliberation.” There must be some level of discussion.

Freedom of Information Act ("FOIA") Update



Cramer v Village of Oakley

2016 Mich. App. LEXIS 1254 (June 23, 2016)

□ *Facts:*

- The plaintiff filed six separate FOIA requests on May 15, 2015, seeking information from the Village's police department.
- On May 20, 2015, within the statutory response time permitted under FOIA, the Village sent letters stating that the FOIA request was "granted," but the Village would conduct a search of the records and provide the copies that they were able to locate.

Freedom of Information Act (“FOIA”) Update

Cramer v Village of Oakley

□ Trial Court:

- Ms. Cramer filed suit, arguing that the Village needed to produce the documents within the time required under the FOIA.
- The Trial Court agreed with Ms. Cramer. Because the documents were not produced within the statutory time frame, the Trial Court concluded the responses were effectively denials.
- Put another way, the Trial Court found that a public body can only grant a request by delivering the requested documents within the time period specified by the statute for a response.

Freedom of Information Act (“FOIA”) Update

Cramer v Village of Oakley

□ On Appeal:

- The Court of Appeals concluded that the FOIA did not require the actual provision of documents within the statutory time frame. The Court found that there was a difference in meaning between “granting” a request and “fulfilling” a request under the FOIA.
- In a footnote, the Court acknowledged that the “best efforts estimate” language relied on by the Court of is contained in Section 4, involving fees, but concludes that the requirement applied more broadly to all responses by a public body and not just those that ask for deposits or fees.

Freedom of Information Act (“FOIA”) Update

Cramer v Village of Oakley

- ❑ The Michigan Supreme Court vacated Part III of the Court of Appeals Decision. Part III was the section that granted summary disposition in favor of the Township.
- ❑ The Section was vacated because it was moot. In a footnote in the Court of Appeals decision, the Court acknowledged that the documents have already been turned over at the time of the decision.

Possession of Firearms in School Buildings

- ❑ In December 2016, the Michigan Court of Appeals, in two separate published opinions, held that State law does not preempt policies adopted by a public school relating to the possession of firearms in school buildings and at school-sponsored events.
- ❑ Current Law: Schools may regulate firearms on school premises: requires affirmative action of establishing a policy.
- ❑ Michigan Supreme Court: Leave to appeal granted.

Transgender Students



- ❑ On February 2, 2017, the Departments of Education and Justice withdrew statements of policy and guidance on transgender students and their use of school rest rooms and locker rooms.
- ❑ The previous guidance defined “sex” in Title IX (i.e. federal law prohibiting sex discrimination in education) to mean gender identify rather than biological sex.
- ❑ *G.G. v. Gloucester City School Board*: On March 6, 2017, the U.S. Supreme Court announced that it is remanding the case back to the Fourth Circuit Court of Appeals for reconsideration in light of the withdrawal of the statements of policy and guidance.
- ❑ State Board of Education Statement and Guidance on Safe and Supportive Learning Environments for LBGTO students. www.michigan.gov.

Legislative Update



- Repeal of Section 1280c (S.B. No. 27)
- Board closed session allowed to consider security planning to address existing or potential security threats (H.B. No. 4027)
- Eliminate requirement to begin school year after Labor Day (S.B. No. 271)
- Amend PERA to exclude the school year calendar and schedule from the topics subject to collective bargaining (H.B. No 4146)
- Elections – Absent Voters – AV Applications.
- Sinking Fund – Purchase of Buses (H.B. No. 4046 and No. 4376)

Ian F. Koffler

Ian F. Koffler
Principal



Bond Counsel to the State of Michigan and various State of Michigan authorities including the State Building Authority and Michigan Finance Authority, Ian works extensively on the School Aid Note Program, Clean Water Revolving Fund Loan Program, Drinking Water Revolving Fund Loan Program, and Local Government Loan Program.

Additionally, Ian advises local governments issuing debt obligations to meet their capital acquisition needs and routinely represents underwriters, banks, leasing companies and other institutions purchasing municipal debt obligations.

He also has experience assisting private sector clients, such as non-profits, healthcare organizations and manufacturers pursuing tax-exempt conduit financings, allowing these organizations to take advantage of tax-exempt interest rates at typically a much lower cost than conventional methods of financing.

Prior to joining Miller Canfield, Ian spent ten years assisting public finance clients for law firms in his native Kentucky.

SERVICES

- > Public Finance
- > Airports
- > Cash Flow and Working Capital
- > Development
- > Education Finance
 - > Higher Education
 - > K-12
- > Governmental Facilities and Equipment
- > Higher Education
- > Hospitals and Other Nonprofits
- > Infrastructure
 - > Drains
 - > Pooled Financings
 - > Roads, Highways and Public Transportation
 - > Solid Waste Management
 - > Utilities
- > Public-Private Partnerships

EDUCATION

- University of Kentucky College of Law, J.D. 2004
- University of Kentucky, M.P.A. 2001
- University of Richmond, B.A. 1999

BAR ADMISSIONS

- > Kentucky
- > Michigan

James M. Crowley

James Crowley
Principal



Jim Crowley is a member of the Firm's Public Finance Practice Group and concentrates his practice in the areas of school finance, election and general school business law.

Jim has extensive experience in school finance and regularly serves as bond counsel, note counsel and disclosure counsel for public schools, public school academies, and other issuers. In these capacities, he has served as counsel relating to general obligation, unlimited and limited tax bond financings, energy conservation project financings, tax-credit bond financings, installment purchase agreements, finance leases and operating cash-flow borrowings including state aid notes, tax anticipation notes, and lines of credit.

In addition to serving as bond and note counsel in school financing transactions, Jim also focuses on such areas as elections, campaign finance compliance, state and federal tax issues, general school finance (budgets, revenue sources and cash flow), general school business matters and employee benefits.

With respect to school elections, Jim has extensive experience with elections for school bond, operating tax (i.e. renewals, increases and Headlee restorations) and sinking fund proposals.

Jim regularly assists public schools with the establishment and maintenance of tax-exempt organizations which include educational foundations, boosters clubs and other organizations affiliated with the public school.

SERVICES

- > Public Finance
- > Education Finance
 - > K-12
 - > Higher Education
- > Higher Education
- > Related Government Services
 - > Educational Services
 - > Elections and Campaigns
 - > IRS Audit Service and Arbitrage
 - > Millage Planning

EDUCATION

Michigan State University, B.A.
Accounting, 1981

Wayne State University, J.D., 1984

BAR ADMISSIONS

- > Michigan

Thank you! Any Questions?

- This document is not intended to give legal advice and does not establish any attorney-client relationship. It is comprised of general information. School Districts facing specific issues should seek the assistance of an attorney.

