

# MICHAEL D. SANDERS

**Jackson County Executive** 

# **EXECUTIVE ORDER NO. 15-13**

TO:

MEMBERS OF THE LEGISLATURE

**CLERK OF THE LEGISLATURE** 

FROM:

MICHAEL D. SANDERS

**JACKSON COUNTY EXECUTIVE** 

DATE:

**AUGUST 3, 2015** 

RE:

APPOINTMENT AND REAPPOINTMENTS TO THE JACKSON COUNTY

BOARD OF SERVICES FOR THE DEVELOPMENTALLY DISABLED -

**EITAS** 

I hereby make the following appointment and reappointments to the Jackson County Board of Services for the Developmentally Disabled - EITAS:

**Russell D. Jones** is appointed to a new term to expire December 31, 2017, occasioned by the expiration of the term of Candace Cunningham. A copy of Mr. Jones's resume is attached.

Betty Sue Tolliver Sharp is reappointed for a new term to expire December 31, 2017.

**Tammy Kemp** is reappointed for a new term to expire December 31, 2017.

Michael D. Sanders, County Executive

Date: 8-3-15

AUG 0 8 2015 1.59."

MARY JO SPINO COUNTY CLERK

## **RUSSELL D. JONES**

Before January 1, 2015:

After December 31, 2014:

2345 Grand Boulevard, Suite 2400 Kansas City, Missouri 64108 14604 Berkshire Drive Independence, Missouri 64055

E-mail: rjones@lathropgage.com

E-mail: rjones0624@gmail.com

## **EDUCATION**

University of Chicago Law School, J.D., 1974. University of Missouri, B.S., *cum laude*, 1971.

#### **CAREER**

Lathrop & Gage LLP (law firm): Partner 1979-2014 / Associate 1974-1979; retiring on December 31, 2014 but expect to maintain a relationship with the firm (and to provide legal services to certain firm clients) through at least 2015.

<u>Related Disclosure</u>: Lathrop & Gage LLP represents Developmental Disability Services of Jackson County – EITAS. Recusal from any EITAS board decisions relating to retention of the law firm may be necessary.

Admitted to the Missouri Bar, the United State Tax Court, and the United States Claims Court.

Career highlights include representation of several boards of services similar to Developmental Disability Services of Jackson County – EITAS. Career highlights also include several tax matters of importance to the public, including:

Obtaining on behalf of a charitable organization the first ruling ever issued by the Internal Revenue Service that permitted a charitable organization to participate as a general partner in a limited partnership. This was a breakthrough at the time (an article appeared on the front page of *The Wall Street Journal*), because such participation gave charitable organizations access to substantial amounts of private capital that effectively could be put to use in charitable endeavors.

Seeking and obtaining the Internal Revenue Service's landmark and controversial rulings that allowed the Kansas City Royals Baseball Team to be owned by a charity and thus kept in Kansas City when the team's original owner died. This work included devising the strategy to be pursued in making the principal ruling request to the IRS, writing this request, and preparing and directing the efforts of others in obtaining affidavits of government officials and other evidence that together with the ruling request constituted the submission made to the IRS.

Obtaining a ruling from the Internal Revenue Service which permitted a private foundation to invest its assets in investment partnerships sponsored by members of a family all of whom were disqualified persons with respect to the foundation. This was the first ruling issued by the Internal Revenue Service which directly and unequivocally permitted such co-investments.

On behalf of a large automobile manufacturer successfully challenged the validity under the United States Constitution of a Kansas City, Missouri license tax ordinance.

On behalf of a wealthy family with numerous investment partnerships, sought and obtained a private letter ruling from the Internal Revenue Service that favorably resolved several esoteric tax accounting issues and had the effect of permitting the family to achieve substantial savings by combining several investment partnerships in a complicated roll-up transaction. This ruling is believed to be the first of its kind granted to a taxpayer other than a regulated investment company.

#### **HONORS**

Selected from time to time for various honors, including "Best Lawyers in America," 2003 - present; Missouri/Kansas "Super Lawyer," 2007 - present; Kansas City, Missouri Non-Profit/Charities Law "Lawyer of the Year" by Best Lawyers, 2014.

## **ACTIVITIES AND MEMBERSHIPS**

Missouri Bar, Tax Law Committee, Chairman 1984-85; served on and chaired numerous subcommittees.

Kansas City Metropolitan Bar Association, Tax Committee; a member for many years.

American Bar Association, Tax Section; a member for many years.

Westside Housing Organization; past Director and past Treasurer.

Save the Chicago and Alton Depot; past Director and past Treasurer.

This resume is dated, and the information contained herein is accurate as of, November 11, 2014.