

# Challenging Property Taxation of Possessory Interests in and Improvements on Leased Indian Land

Proposal to Represent Riverside County Taxpayers

February 17, 2014

**FAEGRE BAKER  
DANIELS**

**S-BEMP**  
ATTORNEYS

*Advertisement*

*Calvin L. Litsey (CA Bar No. 289659) is responsible for this communication.*



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## Letter of Introduction

Dear Riverside County Taxpayer,

Publicly available records indicate that you may own property located on leased Indian land in Riverside County, California. If so, Faegre Baker Daniels LLP (FaegreBD) and Slovak Baron Empey Murphy & Pinkney LLP (SBEMP) are pleased to submit this proposal to represent you in connection with challenging Riverside County's authority to assess property taxes on your possessory interest in and improvements located on leased Indian land, and to seek refunds of any such taxes you have paid in prior years.

Riverside County currently assesses property taxes on possessory interests in and permanent improvements located on leased Indian land. However, recent case law and new regulations issued by the United States Department of the Interior have raised significant doubts about whether state and local governments, such as Riverside County, have the authority to assess such taxes on property interests in leased Indian land.


Under our proposal, we would represent you and other taxpayers in actions challenging the right of Riverside County to assess these taxes on your property and seeking refunds of the property taxes you have paid. While there is no guarantee of success, if the claims are successful, you could potentially be entitled to refunds of the property taxes you paid to Riverside County during the four years prior to commencing the action.

The process for challenging Riverside County's authority to assess these taxes will likely involve administrative proceedings and litigation in both California and federal courts. Given the interests involved, there is a significant chance that any lower court decisions would be subject to appeals. The potential cost and expense of fully litigating these claims makes it unlikely that individual taxpayers could pursue the claims on their own.

However, FaegreBD and SBEMP are willing to jointly represent you and other taxpayers in pursuing these claims on a contingency fee basis. In addition, we will not seek reimbursement from you of any costs or expenses we incur in connection with our engagement.

Under the proposed terms of our engagement, we would be paid a total fee equal to one-third (1/3) of the value of all recoveries. For purposes of calculating the fee, the "recoveries" will be defined to include any refunds of state or local taxes and other amounts, including interest, if any, to which you are or become entitled to receive as a result of us acting on your behalf under the engagement.

If you may be interested in engaging us to represent you on this matter, please complete the information form attached to this proposal and return it to us. You may also send the requested information to us by email at [IndianLandTaxes@FaegreBD.com](mailto:IndianLandTaxes@FaegreBD.com). Please note that we will not be engaged to represent you in this matter until we have entered into a written contingency fee agreement with you, which contains the terms and conditions of our engagement. We will



provide a copy of the contingency fee agreement to you for review after we receive your information and determine that we may represent you in this matter.

FaegreBD has significant experience representing clients in connection with both Indian law matters and in litigation against state and local taxing authorities throughout the United States. FaegreBD's litigation team represents clients involved in all aspects of complex litigation, and includes highly experienced trial lawyers, litigation managers and lawyers with substantial experience in both Indian law and tax matters. FaegreBD's attorneys litigate matters at every level of state and federal court systems, including before the United States Supreme Court.

SBEMP is one of the largest law firms in the Coachella Valley, and has extensive experience representing clients in connection with Indian land matters. In addition, SBEMP's highly experienced litigators handle a wide variety of specialized litigation matters in Riverside County and throughout California.

Because of FaegreBD's and SBEMP's experience in these specific areas of law at issue, we would welcome an opportunity to work with you on this matter. Please do not hesitate to contact us by email at [IndianLandTaxes@FaegreBD.com](mailto:IndianLandTaxes@FaegreBD.com) if you have any questions about this proposal.

Sincerely,

Faegre Baker Daniels LLP

Slovak Baron Empey Murphy & Pinkney LLP

## Important Questions about the Proposed Claims

### **Which taxes will be the subject of the proposed challenges?**

Residents with homes or property located on leased Indian land are currently subject to property taxes. Riverside County assesses and collects these taxes on behalf of local governmental taxing agencies. Under our proposal, we would represent you in connection with challenging and seeking refunds of these taxes. Fees for certain governmental services, such as water and sewer services, are not assessed on the value of your property and would not be the subject of the proposed challenges.

### **Why is Riverside County's authority to assess these taxes now an issue?**

Riverside County currently relies on two federal appellate court decisions from the 1970s which upheld its authority to assess taxes on certain interests in leased Indian land. However, in the almost 40 years since those cases were decided, other federal court decisions, as well as new regulations issued by the United States Department of the Interior, which became effective early last year, have raised significant doubts about whether federal law permits state and local governments, such as Riverside County, to assess property taxes on possessory interests in and permanent improvements located on leased Indian land.


### **What is Indian Land?**

Indian land is generally land owned by the United States in trust for either an Indian tribe or one or more individual Indians. Due to the special status of Indian tribes under federal law, state laws do not generally apply to activities on Indian land unless expressly authorized by federal law. Federal law permits non-Indians to lease Indian land for residential or business purposes, provided that such leases are approved on behalf of the Secretary of the United States Department of the Interior and comply with applicable federal laws and regulations. Many residential and commercial developments in Riverside County are located on leased Indian land.

### **What law governs the taxation of permanent improvements on Indian Land?**

Under the United States Constitution and well-established federal law, state laws are generally subordinate to federal law in all matters related to Indians and Indian lands. Federal law expressly prohibits state and local governments from taxing Indian land directly, and also limits the ability of state and local governments to tax non-Indians engaging in certain activities with Indian tribes and Indians related to Indian land.

New regulations governing Indian land leases and a recent decision from the United States Court of Appeals for the Ninth Circuit strongly suggest that state and local governments lack the power to tax possessory interests in and permanent improvements located on leased Indian land. These authorities have also observed that the interests of the federal government and



Indian tribes to promote tribal sovereignty and economic self-sufficiency outweigh the revenue-raising interests of a state or local government in assessing such taxes.

### **Could an Indian tribe assess taxes on my interests in leased Indian land?**

Federal law allows an Indian tribe to assess property taxes on nonmembers' possessory interests in and improvements located on leased Indian land within the Indian tribe's jurisdiction. The authority of Indian tribes to assess such taxes has been upheld numerous times by federal courts, including the Supreme Court. We believe that courts would uphold the right of an Indian tribe to assess taxes similar to those currently assessed by Riverside County on your interests in leased Indian land.

### **Could both Riverside County and an Indian tribe assess property taxes on the same interests at the same time?**

You could potentially be subject to property taxes assessed by both Riverside County and an Indian tribe on your possessory interests in and improvements located on leased Indian land at the same time. The ability of state and local governments, such as Riverside County, and Indian tribes to tax the same activities and property interests is not mutually exclusive. The Supreme Court has upheld the right of both Indian tribes and states to tax the same activities and interests simultaneously, notwithstanding the resulting problem of double taxation imposed on taxpayers. Although federal law allows Indian tribes to assess taxes on interests in leased Indian land, we also believe that federal law may prohibit state and local governments from assessing these taxes.

### **Would a successful challenge against Riverside County result in an Indian tribe having new taxing powers?**

As discussed above, the right of an Indian tribe to assess property taxes on interests in or improvements located on leased Indian land within the Indian tribe's jurisdiction is not dependent on whether a state or local government has the right to assess taxes on the same interests or property. Therefore, a successful challenge against Riverside County would not result in an Indian tribe having any additional taxing powers that it does not currently possess. However, a successful challenge against Riverside County could prevent double taxation resulting from both Riverside County and an Indian tribe assessing taxes on the same property interests.

### **How will the property taxes assessed by Riverside County be challenged?**

The process for challenging the legality of property taxes assessed by Riverside County will likely involve administrative proceedings before the Riverside County administrative offices, such as the Board of Supervisors and Treasurer, as well as litigation in both federal and state courts. Because of the uncertainty as to who the parties will be and which forums will ultimately resolve the claims at issue, we intend to take steps on behalf of our clients to preserve rights to challenge such taxes and to seek refunds in all available forums.

### **Could I receive refunds of the taxes that have already been paid?**

Taxpayers may be able to seek refunds of illegally assessed property taxes paid in prior years. However, even if courts ultimately determine that the assessment of such taxes was illegal, the availability of refunds for particular taxpayers may depend on a number of factors, including whether the taxpayers took the proper steps to preserve their rights to seek refunds within applicable time periods. Depending on how a number of complicated procedural and substantive issues are resolved, taxpayers could potentially seek refunds of property taxes paid for up to four years prior to date of filing a claim, plus the amount of any taxes paid while the claim was pending.

### **If a challenge was successful, could Riverside County or other state or local governmental agencies stop providing services to me?**

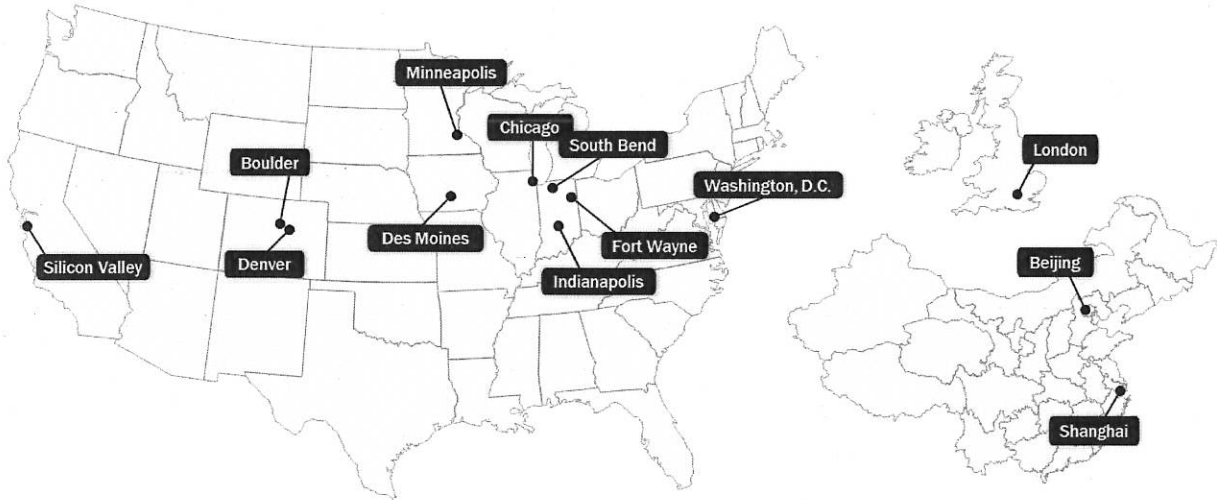
Governmental services, such as police, fire and emergency services and public schools, are provided by state and local governmental agencies to residents regardless of the amount of property taxes, if any, that an individual resident of the community is required to pay. Many types of organizations are exempt from paying property taxes, including certain religious, educational and medical institutions, and governmental services are routinely provided by state and local governmental agencies to such organizations and their property. In addition, because the property taxes currently assessed by Riverside County on behalf of itself and other governmental agencies on interests in leased Indian land represents a small percentage of total property tax revenues, a successful challenge would be unlikely to have a significant impact on the ability of Riverside County and other state and local governmental agencies to continue to provide governmental services at existing levels.

### **Are there any important deadlines which could affect your rights to challenge these taxes and seek refunds?**

There are a number of uncertainties as to how the claims will proceed administratively and in state and federal courts. Among the litigation avenues available, California law permits challenges to the legality of locally assessed taxes based on a change in law that became effective during the 12 months preceding the date the action is commenced. In addition, any claims for refunds of illegally assessed or collected taxes must be filed within certain statutory periods. We intend to file claims on behalf of our clients seeking refunds of such taxes before the next statutory deadline to maximize the amount of refunds that may be claimed.

## About Faegre Baker Daniels LLP

Faegre Baker Daniels LLP is dedicated to serving the legal needs of local, national and international clients. From offices in the United States, United Kingdom and China, our more than 750 legal and consulting professionals provide the depth and breadth of expertise necessary to solve complex business challenges. With roots dating back to 1863, our firm is one of the 75 largest law firms headquartered in the U.S.



### Core Values


Faegre Baker Daniels focuses on client service and results, with the following core values paramount and guiding us in all that we do:

- Honesty and integrity
- Excellence
- Hard work
- Teamwork and collaboration
- Mutual respect and firm mindedness
- Diversity and inclusion
- Service to our communities

### Our Services

As part of the global business community, we recognize that optimal results are driven by a spirit of collaboration and a team approach to service. With that understanding, we collaborate with clients—and each other—every day to handle the complex transactions, regulatory matters and litigation that businesses face. We partner with clients ranging from emerging startups to multinational corporations across a number of practice area and industry segments, providing advice uniquely suited to each company's individual needs.





Our legal expertise includes corporate services, environmental law, finance and restructuring, government services, intellectual property, labor and employment, benefits, litigation and advocacy, product liability, real estate and construction, regulatory law, tax, wealth management, and much more.

### **Our Clients**

Faegre Baker Daniels is committed to providing outstanding service to our most important asset—our clients. From Fortune 500 corporations to regional businesses, local governments, nonprofit organizations and individuals, our clients are always our top priority. Our legal professionals stay current on laws affecting the industries and businesses we serve so we can provide advice of the highest value. One of the ways we keep our clients informed of the legal landscape is through practice- and industry-specific updates and newsletters. These are structured to provide timely, succinct information on legal developments, case analysis and pending legislation. Our professionals also develop informative seminars and webinars on various topics. They are frequent speakers at conferences and meetings across the United States and in other parts of the world.

### **Our Consulting Division**

Some situations call for expertise that extends beyond legal advice. FaegreBD Consulting, our national advisory and advocacy division since 1985, integrates public policy efforts with the rest of the firm's legal services. Professionals have connections to Capitol Hill in industries such as government, health and life sciences, energy and environment, and insurance and financial services. Based in Washington, D.C., FaegreBD Consulting is located within blocks of federal regulatory agencies and many of America's decision-makers. FaegreBD Consulting expanded its services to the national property tax industry in 2007 with the addition of FaegreBD Equity Property Tax Group in Chicago. This team brings many years of experience in property tax analysis, appeals, tax bill processing and more. Whether developing a business or advancing a mission, our consulting professionals have the multi-faceted skills to help clients succeed. They serve clients at the intersection of their purpose and the impact of public policy. For more information on our consulting division, visit [FaegreBDC.com](http://FaegreBDC.com).



## About Slovak Baron Empey Murphy & Pinkney LLP

Slovak Baron Empey Murphy & Pinkney LLP was founded in 1994. The firm currently has 16 attorneys and is headquartered in Palm Springs, California, with additional offices in Costa Mesa, California and Princeton, New Jersey.

The founding members were partners in the largest law firm in the Inland Empire, each with over 15 years of experience and a proven track record of substantial success. They formed their own firm to concentrate exclusively on providing clients with superior legal representation and first-class service at competitive pricing. The firm has continued that success and built a strong reputation in both complex litigation and transactional matters.

The foundation of the firm is hard work, creative and aggressive advocacy, and an unwavering focus on the needs of the client. Our goal in every matter is to achieve the best possible result in a cost-efficient manner. Our partners have successfully tried more than 100 cases to judgment or verdict, as well as having participated in hundreds of arbitrations and alternative dispute resolution proceedings. More often than not, this expertise leads to favorable settlements without the need for trial.

Our reputation is founded on being one of the most experienced and respected Palm Springs mergers and acquisitions firms. Our experience in corporate and transactional law has served business owners, senior executives, and entrepreneurs. In addition, our litigation lawyers can help in a variety of specialized litigation services for private sector companies, public agencies, and individuals. Our areas of focus include:

- Trusts & Estates
- Mergers & Acquisitions
- Real Estate and Land Use
- Corporate and Banking
- Governmental Relations
- Special Needs, Disability & Health Care Access
- Estate Planning and Administration
- Commercial Litigation
- Mediation/Arbitration
- Personal Injury
- Tribal & Native American Law

We have negotiated and closed complex business and real estate transactions totaling more than a billion dollars throughout the United States. The firm's unique transactional portfolio includes public and private companies, in addition to local, state and federal governments and regulatory agencies.

## Indian Law, Tax Advocacy and Complex Litigation Experience

Faegre Baker Daniels has significant experience representing clients throughout the United States on matters related to Indian law, in disputes with federal, state and local taxing authorities and in large, complex litigation. Slovak Baron Empey Murphy & Pinkney regularly represents clients in the Coachella Valley on matters involving Indian land leases, development projects on Indian land and in litigation related to complex real estate and land use matters.


### Indian Law

Faegre Baker Daniels regularly represents clients throughout the United States in connection with large transactional and litigation matters involving Indian tribes, and is one of only four law firms receiving a nationwide Tier 1 ranking in Native American Law in the *2013 Chambers USA: America's Leading Lawyers for Business*. FaegreBD has worked on more than \$10 billion of financings for development projects on Indian land involving more than 120 tribes in 21 states, including casinos, hotels, convention centers, infrastructure and other developments.

FaegreBD also maintain an active, nationwide Indian law practice where we represent tribes, tribal agencies, businesses and individuals on a wide variety of topics related to Indian law. FaegreBD represents clients on federal Indian law issues, land into trust, Indian land determinations, Indian land leases and approvals, Indian Gaming Regulatory Act matters, gaming compliance and tribal gaming commission matters, environmental law and regulations, taxation, federal recognition, labor and employment matters, construction matters, energy projects, and pro bono matters including Indian Child Welfare Act appeals and cultural items repatriation. FaegreBD's attorneys regularly represent clients in litigation matters related to Indian law before federal, state and tribal courts.

Slovak Baron Empey Murphy & Pinkney actively represents allotted Indian landowners, tribal governments, and private companies related to development projects on Indian land. SBEMP has negotiated business development leases, licensing and right-to-use agreements and purchase agreements converting Indian trust land to fee property. Working with the United States Department of the Interior, Bureau of Indian Affairs, and various tribal governments, SBEMP has developed a unique expertise and strong reputation in Indian land use and development matters.

SBEMP also represents Indian tribes and tribal members in California in a wide range of legal matters, including litigation and administrative law; real estate, hotel and resort development; trust land acquisitions and divestitures; employment law and commercial law; relations with the Bureau of Indian Affairs, state and local governments; and tribal codes and regulations and allotment issues. SBEMP has defended numerous Indian tribes in tort and personal injury claims, and has worked on many real estate development projects on Indian trust land for Indian allottees, non-Indians and Indian tribes. Through this work, SBEMP has negotiated with the Bureau of Indian Affairs on long-term business development leases, trust to fee land sales,



and supervised the preparation, review and implementation of environmental site assessments, including site characterizations, NEPA and CEQA compliance and issuance of building and development permits. SBEMP has handled complex real estate transactions on Indian land, addressed numerous title issues, and coordinated with federal and private entities to ensure prompt and proper progress. SBEMP has also served as counsel in many substantial Indian land purchases.

## **Tax Advocacy**

Faegre Baker Daniels builds on a tradition of comprehensive service and extensive industry knowledge to provide counsel to multistate and multinational taxpayers in all aspects of local, state, federal and international taxation. FaegreBD has deep roots in tax law and has been among the industry's state and local tax leaders as far back as the 1920s. Today, FaegreBD's tradition of comprehensive service continues as the firm helps reduce clients' property tax burdens throughout the United States and Canada.


FaegreBD's clients include large manufacturing and industrial companies, financial institutions, agricultural firms, utilities, real estate developers and real estate investment trusts. When needed, FaegreBD litigates tax disputes before local assessing boards and various state tax courts, courts of appeals and supreme courts. FaegreBD has successfully litigated dozens of cases on a variety of complex property types, including retail malls and anchors, casinos, steel mills, power generating plants, hotels, multi-family properties, office buildings, industrial warehouses and medical facilities.

## **Complex Litigation Experience**

Both Faegre Baker Daniels and Slovak Baron Empey Murphy & Pinkney have litigation practices with highly experienced trial lawyers who represent institutional and individual clients in a wide variety of large and complex litigation matters, including product liability, intellectual property, mass torts, toxic torts, securities, employment law, class actions, multi-district litigation, insurance, antitrust, bankruptcy, franchise and dealer disputes, construction, taxation, contracts and other commercial litigation. Faegre Baker Daniels also has one of the most advanced in-house technology departments for managing large and complex litigation.

Faegre Baker Daniels has represented thousands of individual plaintiffs in complex litigation matters, including the following notable cases:

**Representing plaintiffs in the *Exxon Valdez* litigation.** Faegre Baker Daniels (then known as Faegre & Benson) was lead trial counsel for the fishermen, landowners, and others in perhaps the most famous environmental case of all time; the *Exxon Valdez* oil spill litigation. At trial, we obtained a compensatory damage award of \$287 million and a punitive award of \$5 billion. On appeal in the Supreme Court, Faegre & Benson preserved a punitive damages award of more than \$500 million against Exxon's arguments that federal maritime law and the Clean Water Act



allowed no award of punitive damages. This is the largest punitive damage judgment ever sustained by a federal appeals court or the Supreme Court.

**Representing plaintiffs in the *Deepwater Horizon* litigation.** Faegre Baker Daniels represents nearly 2,000 commercial fishermen and seafood business owners who were impacted by the April 20, 2010 *Deepwater Horizon* oil spill in the Gulf of Mexico. This highly complex litigation arises from the largest environmental disaster in U.S. history, in which about 200 million gallons of oil spilled into the Gulf over 87 days, causing massive environmental and economic damage. A significant portion of the claims of private plaintiffs were settled as part of a class settlement worth an estimated \$7.8 billion, including a \$2.3 billion guaranteed compensation fund for commercial fishermen. Litigation concerning the settlement, as well as claims that are not subject to the settlement, is ongoing.

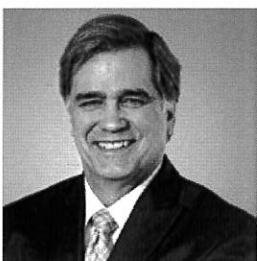
**Prevailing in \$200 million case against the USDA.** Faegre Baker Daniels represented more than 700 owners/developers located in 38 states in claims for breach of contract and takings against the United States Department of Agriculture. The case involved the USDA's repudiation of the prepayment rights of multi-family property owners who developed properties under the auspices of the USDA's Section 515 Rural Rental Housing Program. After a decade of litigation, including a trial victory as well as a unanimous win before the United States Supreme Court (*Franconia Assocs. v. United States*, 122 S. Ct. 1993 (2002)), we achieved global resolution of all claims through what the judge described as a "milestone settlement," which yielded recoveries in excess of \$200 million.

## Primary Attorneys

The following attorneys would act as the primary team members representing taxpayers in connection with the proposed claims. The primary team members will also work closely with other attorneys in their firms having specialized Indian law, tax advocacy and litigation experience. Our overall team's ability to provide effective representation is enhanced by our state-of-the-art computer and communications systems and extremely experienced support staff.

Members of the team from Faegre Bakers Daniels include **Jerry Miranowski**, who is an experienced trial lawyer specializing in complex litigation matters and has tried dozens of cases before state, federal and bankruptcy courts and arbitration tribunals throughout the country; **David Suess**, who specializes in representing clients in disputes with state and local taxing authorities, and represents clients in all phases of litigation through administrative, court and appellate proceedings; **Aaron Harkins**, who has extensive experience representing clients in connection with large matters in Indian country, and is nationally recognized by *Chambers USA: America's Leading Lawyers for Business—Native American Law, 2010-13*; **Cal Litsey**, who heads the firm's Silicon Valley office and is one of the firm's senior litigators; and **Jane Maschka**, who litigates complex matters in state and federal courts, including matters related to Indian law and tribal gaming operations.

Members of the team from Slovak Baron Empey Murphy & Pinkney include **Dave Baron**, who is an experienced trial lawyer with extensive business litigation experience involving a wide variety of issues; and **Tom Slovak**, who has tried numerous litigation and arbitration matters involving a diverse range of issues, including employment and discrimination claims, land use matters and business practices.



**Jerome A. Miranowski**

Faegre Baker Daniels LLP

Partner, Minneapolis

+1 612 766 7811

[jerome.miranowski@FaegreBD.com](mailto:jerome.miranowski@FaegreBD.com)

**Jerry Miranowski** is a trial lawyer specializing in complex financial disputes. Jerry has tried dozens of cases before state, federal, and bankruptcy courts and arbitration tribunals throughout the country. Jerry is a member of the Commercial Arbitration Panel of the American Arbitration Association and regularly serves as an arbitrator. An experienced negotiator, Jerry has successfully resolved many complex disputes before they reached litigation or trial. Jerry is also an expert in Indian gaming disputes, and has litigated issues of tribal jurisdiction, sovereign immunity, exhaustion of tribal remedies, management contracts, and the sole proprietary interest doctrine. Jerry is licensed to practice law in the State of Minnesota.



**David L. Baron**

Slovak Baron Empey Murphy &  
Pinkney LLP  
Partner, Palm Springs  
+1 760 322 2275  
baron@sbemp.com

**Dave Baron** has an extensive civil litigation background. An experienced trial lawyer, Dave received the largest employment related verdict ever issued in the State of California; and during 1998, the \$62.5 million verdict ranked as one of the top 10 in the United States. Dave has extensive business litigation experience including a wide array of issues, represents newspapers, and has extensive experience in the gaming industry, especially those involving Indian casinos. Dave is a member of the Board of Directors of the Palm Springs International Film Festival and is a board member of the JFK Foundation. Dave was formerly a trustee of the Desert Bar Association, former chairman of the Economic Development Commission in Palm Springs and a former board member to the Court Appointed Special Advocates program for children. David is also a columnist for the Desert Sun and his column, *The Way I See It*, appears monthly in the Desert Magazine. Dave attended Cahuilla School in Palm Springs, Nellie Kaufmann Junior High and is a graduate of Palm Springs High School. Dave is licensed to practice law in the State of California.



**David A. Suess**

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**David Suess** is a partner in Faegre Baker Daniels's tax advocacy group. David focuses his legal practice on resolving disputes involving state and local taxes, including property tax, wagering tax and complex valuation appeals of commercial, industrial and gaming properties for tax purposes. He has represented taxpayers before Indiana and Illinois tax agencies on a variety of tax matters. David has also represented taxpayers on state and local tax matters in federal bankruptcy proceedings and appeals. David always works to resolve clients' tax problems without the need for litigation, but when that is not possible, he represents clients in all phases of litigation through administrative, court and appellate proceedings. Before joining Faegre Baker Daniels, David was a partner at Bose McKinney & Evans LLP in Indianapolis. After earning his law degree, he practiced for a year at Jenner & Block in Illinois before accepting a clerkship with the Honorable Ronald T.Y. Moon, Chief Justice of the Hawaii Supreme Court. David is licensed to practice law in the State of Illinois and the State of Indiana.



**Thomas S. Slovak**

Slovak Baron Empey Murphy &  
Pinkney LLP  
Partner, Palm Springs  
+1 760 322 2275  
sartain@sbemp.com

**Tom Slovak** is an experienced litigator who has tried to verdict numerous commercial and labor arbitration matters and participated in well over 100 sophisticated mediations. Tom has a diverse practice which includes representing both companies and individuals in connection with employment litigation, discrimination claims, land use matters, partnership disputes, shareholder derivative suits, fiduciary duty disputes, will and trust contests, construction defect litigation, anti-trust claims, unfair business practices, unfair competition and trade infringement claims. Tom recently tried what is believed to be one of the longest civil jury trials in Riverside County history, lasting more than four months, in which he successfully defended the seller of a commercial property against claims of fraud and failures to disclose defects. Among other notable cases, Tom obtained a \$2.3 million judgment against the County of San Bernardino for a woman wrongfully terminated due to a physical disability. Tom is licensed to practice law in the State of California.



**Aaron J. Harkins**

Faegre Baker Daniels LLP  
Partner, Minneapolis  
+1 612 766 7442  
aaron.harkins@FaegreBD.com

**Aaron Harkins** is a partner in Faegre Baker Daniels's Indian law practice and has a nationally recognized tribal finance practice. Aaron has personally worked on matters involving more than 60 Indian tribes throughout the United States, and represents large banks and financial services companies in connection with significant financings and other transactions with Indian tribes. Aaron also represents clients on matters involving tribal, state and federal gaming laws, tribal-state gaming compacts, leases of Indian land and on matters before the National Indian Gaming Commission and the Bureau of Indian Affairs. Aaron was recently named as one of the "40 under 40" in the gaming industry by *Global Gaming Business* magazine for his work related to tribal gaming projects and financings. Aaron is licensed to practice law in the State of Minnesota, the State of New York and the State of Wisconsin.





**Calvin L. Litsey**

Faegre Baker Daniels LLP  
Partner, East Palo Alto  
+1 650 324 6708  
calvin.litsey@FaegreBD.com

**Cal Litsey** heads Faegre Baker Daniels' Silicon Valley office. He is the former group leader for the firm's intellectual property practice and one of its senior litigators. Cal has successfully handled patent, trade secret, copyright, trademark, advertising, media and entertainment cases throughout the United States for a wide variety of companies and individuals. Cal has been consistently recognized as a leading IP litigator in *The Best Lawyers in America*. He is a long-standing editor of *The IP Book*, a comprehensive IP manual published annually for the Midwest Intellectual Property Institute, and has taught advanced intellectual property litigation seminars as an adjunct professor at the University of Minnesota Law School. Cal is licensed to practice law in the State of California and the State of Minnesota.



**Jane E. Maschka**

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Partner, Minneapolis  
+1 612 766 7559  
jand.maschka@FaegreBD.com

**Jane Maschka** litigates complex financial disputes, specializing in pursuing and defending claims of fraud, fraudulent transfer and breach of fiduciary duty. Jane is a member of Faegre Baker Daniels's finance litigation team, which is dedicated to serving clients in the financial services industry. Her experience includes defending lender liability claims and representing receivers and trustees pursuing claims on behalf of creditors. Jane also has significant expertise in disputes arising from the financing of tribal gaming operations. Jane joined FaegreBD in 2010 after previously being a litigator at WilmerHale in Washington, D.C. Jane served as a clerk to the Hon. R. Lanier Anderson III on the Eleventh Circuit Court of Appeals. Jane is licensed to practice law in the State of California, the State of Minnesota and the District of Columbia.

Although not all of the primary team members listed above are currently licensed to practice law in the State of California, those who are not may apply to represent you on this matter in California courts as counsel *pro hac vice*, which is special permission granted by a court authorizing lawyers licensed in other jurisdictions to represent clients on particular matters.

**POTENTIAL CLIENT INFORMATION**

Name(s): \_\_\_\_\_

If property is jointly owned, include names of additional owners: \_\_\_\_\_

\_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Property Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

**If you are interested in us representing you in connection with the matters described in our proposal, please send a completed copy of this form or the information requested herein to our attention as follows:**

By email: [IndianLandTaxes@FaegreBD.com](mailto:IndianLandTaxes@FaegreBD.com);

By facsimile: (650) 324-6701, Attention: Indian Land Tax Claims; or

By mail or courier: Indian Land Tax Claims  
Faegre Baker Daniels LLP  
1950 University Avenue, Suite 450  
East Palo Alto, CA 94303