



# PARASIGHT

April/May 2018

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## President's Message *Happy 10th Anniversary CVPA!*

In March, the Catawba Valley Paralegal Association celebrated its 10<sup>th</sup> anniversary as a nonprofit corporation. The CVPA operated as an unincorporated association for one year prior to incorporating. As I read through old membership rolls, I see names of people I have never met, but who were a valuable part of the CVPA during its infancy. Without them, we may not be here today. We are grateful to the individuals who had the idea of creating a local paralegal association and brought their idea to fruition.

There are a number of current members who have been with the CVPA since its inception and who have helped shape the CVPA into a first class professional association. The 10 year anniversary of the CVPA is

very special to them as well.

A lot has transpired in 10 years. The largest number of members was 48 and the lowest number was 28. Members have come and gone, either

*Develop a passion for learning. If you do, you will never cease to grow.*

Anthony J. D'Angelo  
Author and Founder of  
Collegiate Empowerment

through retirement, new careers or paralegal jobs in other cities. Attorneys who have presented seminars have passed away or retired. We have made friends and lost friends.

So far, our 10<sup>th</sup> year looks like it will be a good one. We have 4 new members (32 total members) and our website will

be back up and running soon. We have a number of interesting and thought provoking CPEs on the schedule. Our members donated \$140 in gas cards which will be distributed to Catawba Valley Community College students who are having difficulty getting to class due to transportation issues. Since we found ways to save money, another contribution to the Western Piedmont Community College paralegal student scholarship will be forthcoming.

We are looking forward to celebrating our 10 year anniversary at the July social. If anyone has any ideas for the celebration, please pass them on to Crystal Campbell or one of the officers or board members. Your ideas and input are very important for the success of our next ten years.



## NORTH CAROLINA UNIFORM POWER OF ATTORNEY ACT

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Effective January 1, 2018, the Uniform Power of Attorney Act (§ 32C) was adopted which repeals or amends many of the existing statutes dealing with powers of attorney. Powers of Attorney drafted under § 32A have been grandfathered in so, in most cases, a new Power of Attorney will not be necessary. The new act does not replace Article 3 (Health Care Power of Attorney) or Article 4 (Consent to Health Care for Minor). With this said, if you have a Statutory Short Form Power of Attorney signed before January 1, 2018 under the old Act, in order for it to be effective under the new Act, the Power of Attorney must state that the authority of the agent is to be determined by reference to the powers described in § 32A-2, not the more broad powers under Article 2.

Under the new Act, a Power of Attorney is considered durable unless the document expressly provides that it terminates when the principal becomes incapacitated. A durable Power of Attorney may, but does not need to be recorded with the Register of Deeds to remain valid after the principal becomes incapacitated or mentally incompetent.

If an agent will be acting on the principal's behalf to effectuate a real estate transaction, the Power of Attorney, whether it is durable or not durable, must be recorded prior to signing any documents related to a real estate transaction.

Signing a Power of Attorney under the new Act can be performed by the principal or in the principal's "conscious presence" by an individual (who is a disinterested party) directed by the principal to sign the principal's name. The "conscious presence"

test requires that the Power of Attorney is signed within the principal's range of sight or hearing. If the principal does not know how to sign his name or is physically unable to sign his name, he may sign his name with a "mark." All signatures on a Power of Attorney must be notarized and in the case of someone signing the Power of Attorney on behalf of the principal, under G.S. 10B-20, the document must also contain the signatures of two witnesses. A photocopy or electronically transmitted copy of an original Power of Attorney has the same effect as the original.

The new Act also covers Powers of Attorney from other states or foreign countries with some exceptions. If a Power of Attorney was executed outside of North Carolina, it is valid in North Carolina as long as the Power of Attorney complied with the laws of the state in which it was signed at the time of execution. Any Power of Attorney executed on a form prescribed by a government or governmental agency (i.e. military POA) is deemed valid. This does not apply to Health Care Powers of Attorney which must comply with Article 3 of Chapter 32A or Health Care for a Minor which must comply with Article 4 of Chapter 32A.

Handy inclusions in the Act are three statutory forms: a statutory form POA, an agent's certification and a limited POA for real estate transactions.

For more in-depth discussions of the new Power of Attorney Act, you can find several articles on the NC Bar website at [www.ncbar.org](http://www.ncbar.org).



## Patty Cook

**Q: Where is your hometown?**

**A:** I was born in Charlotte. As a kid I lived in Conover. When I was a teenager, my parents divorced and I moved to Startown with my mom. After she remarried, we moved to Hickory in the Springs Road area. I've had the privilege to attend three high schools: Bunker Hill, Maiden and St. Stephens. I graduated from St. Stephens in 1982. I received my associate's degree at CVCC in business administration.

**Q: What experiences or skills have your current or previous legal positions given you?**

**A:** My current position with Robert Grant, Jr. (you all know him as Bob) has given me the opportunity to actually get to know the clients. At the Clerk of Court's office, I worked with the public but not this closely. Here I know the client's story, their background, I see pictures of their kids, dogs, grandkids, etc. I really get to know them. At the Clerk of Court's office, I just knew what I needed to know. There's not a lot of opportunity to get a lot of background unless you're doing an incompetency or working in juvenile court. At the Clerk of Court's office, I worked in several areas, including Estates, Special Proceedings, Hospital Hearings,

Adoptions, Juvenile-DSS cases and court, and Juvenile-Delinquent cases and court. While working in the Clerk's office, I also had the opportunity to do estate hearings, sign adoption decrees, and be the courtroom clerk for juvenile cases.

**Q: What do you like most about your job?**



Patty Cook

**A:** Having a relationship with the clients.

**Q: What do you like least about your job?**

**A:** Copying numerous medical records for court or discovery. Some days I live at the copier.

**Q: How has your membership in the CVPA benefited you?**

**A:** I know most of the CVPA members from the

courthouse and I've enjoyed building on those relationships. I enjoy hearing about everyone's issues. It's always good to know you have to deal with the same issues. I'm just a legal assistant but I do learn from the continuing education the paralegals receive in the classes.

**Q: What has been the highlight of your career?**

**A:** I love working with people. I like seeing the relief on their faces when they realize they finally found someone who can help them.

**Q: What tips do you have on how a person can keep a legal career interesting?**

**A:** Never stop learning. When I think I have something down, the legislature will change it (example the POAs). When I go to a conference, a continuing education class or some sort of training, I always learn something. Smile, even when you don't feel like it. I have learned that smiling makes others smile, then you will feel like smiling.

**Q: Is there a quote or song that inspires you?**

**A:** Isaiah 40:31 - "But they that wait upon the LORD shall renew *their* strength; they shall mount up with wings as eagles; they shall run, and not be weary; *and* they shall

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## BUNCOMBE COUNTY COURTHOUSE

### Courthouse History

Buncombe County originally incorporated all of the western part of Rutherford County, most of the western part of Burke County, then ran south to the South Carolina border and west to the Tennessee line. The county was so large that it was commonly referred to as the "State of Buncombe." Its borders have been modified at least 10 times since its creation and now consist of 646 square miles lying on the western slopes of the eastern continental divide.

In 1791, David Vance and Col. William Davidson presented a petition to the North Carolina House of Commons requesting a new county. The bill was ratified on January 14, 1792. The original name for the county was "Union." The name was later changed to Buncombe in honor of Col. Edward Buncombe, a Revolutionary War hero. Asheville, the county seat, was named after Samuel Ashe, governor of North Carolina from 1796 - 1798. Asheville was originally named Morristown.

In April 1792, the first session of the county court was held at the house of Col. William Davidson. There were so many people in attendance that the meeting was moved Col. Davidson's barn.

In July 1793, court was held at the first official (log) courthouse in Morristown. During the 19<sup>th</sup> Century, several log and brick structures were added to the courthouse, including substantial additions in 1877 and 1903. The courtroom was located on the second floor of the building while the first floor had a dirt floor which was said to have made comfortable lodgings for a local farmer's hogs, and on occasion, cattle looking for shelter.

By 1923, the county court officials proclaimed that a new courthouse was "imperative and essential." The new Buncombe County Courthouse was designed by architect Frank Pierce Milburn of the Washington DC firm of Milburn, Heister and Company, which had a national reputation for quality work in public buildings across the Southeast. The courthouse, which was built in the Neo-Classical Revival style, was built between 1924 and 1928 and was officially opened on December 1, 1928.

The courthouse is a 17-story, steel frame building covered in cream-colored brick and a veneer of Indiana limestone and granite. The inner lobby of the Courthouse features a sweeping marble staircase,

bronze and glass screens, a coffered ceiling with ornate plasterwork and a mosaic tile floor.

At the time of its construction the courthouse was the tallest local government building in the state. Over the last few years, it has undergone many upgrades and renovation projects. The building has also experienced many changes in use over the years. The upper five stories once served as a county jail, which were moved out of the building in 1978.

The courthouse was included in the National Register of Historic Places in 1979.



Buncombe County Courthouse



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## North Carolina Bar Foundation Receives Largest Gift

The North Carolina Bar Foundation (the “Foundation”) received its largest gift since the Foundation was formed in 1960 from the late Charles D. Dixon. The gift totals nearly \$1 million and is designated to the Foundation’s Endowment’s Legal Aid of North Carolina (LANC) Fund, to which Mr. Dixon contributed an initial gift of \$100,000 in 2007 when the fund was established.

Proceeds from the endowment will benefit LANC’s Morganton office which serves Alexander, Avery, Burke, Caldwell, Catawba, McDowell, Mitchell, Watauga and Yancey counties.

Born on December 12, 1926, Mr. Dixon was a 1943 graduate of Belmont High School. He attended North Carolina State University for two years before joining the U.S. Army. Upon his honorable discharge from the Army in 1947, he finished his bachelor’s degree at the University of North Carolina at Chapel Hill and graduated from Harvard Law School in 1952. Mr. Dixon practiced law for more than 60 years with Patrick, Harper & Dixon L.L.P. in Hickory.



Charles D. Dixon

## Local Interest

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## NCBAR Paralegal Division Member Scholarship Winner

**CONGRATULATIONS TO PHEBE KIRBY** for being the 2017 NCBAR Paralegal Division Member scholarship winner! Phebe submitted the winning essay on the topic “What are the benefits of being involved in paralegal associations?” In her essay, Phebe emphasized the importance of networking. One of Phebe’s examples was during a time when she was struggling with a couple estate files, she was able to post her questions on the Paralegal Division list manager and received a number of responses and copies of forms to file with the Clerk’s office. Phebe also included a shout out to the Catawba Valley Paralegal Association in her essay.

The Paralegal Division Member Scholarship provides an award of a Paralegal Division membership, a section membership, registration for the 2018 Paralegal Division Annual Meeting and Seminar, a CLE/CPE Passport to attend eligible programs tuition free, and up to \$100 travel expense reimbursement (total value of approximately \$800).



## IRS Tips for Data Protection

### Data Security

#### Eight Steps to Keep Online Data Safe

Anyone with an online presence can do a few simple things to protect their identity and personal information. Following these eight steps can also help taxpayers protect their tax return and refund in 2018:

- ◆ Shop at familiar online retailers.
- ◆ Avoid unprotected Wi-Fi.
- ◆ Learn to recognize and avoid phishing emails that pose as a trusted source.
- ◆ Keep a secure machine.
- ◆ Use passwords that are strong, long and unique.
- ◆ Use multi-factor authentication when available.
- ◆ Sign up for account alerts.
- ◆ Encrypt sensitive data and protect it with a password.

#### Recognize Phishing Email Scams

The IRS reminds people to be on the lookout for new, sophisticated email phishing scams. These scams not only endanger someone's personal information, but they can also affect a taxpayer's refund in 2018. Even if an email is from a known source, people should use caution because cybercrooks are very good at mimicking trusted businesses, friends and family.

#### Five Steps Data Breach Victims Can Take

People who are the victim of a data breach should consider these five steps to help protect their sensitive information that can be used on a tax return:

- ◆ Determine what information the thieves compromised.

- ◆ Consider taking advantage of credit monitoring services offered to victims.
- ◆ Place a freeze on credit accounts to prevent access to credit records.
- ◆ Reset passwords on online accounts.
- ◆ Use multi-factor authentication when available.

#### Thieves Use W-2 Scam to get Employee Data

The IRS warns the nation's business, payroll and human resource communities about a growing W-2 email scam. Criminals use this scheme to gain access to W-2 and other sensitive tax information that employers have about their employees. The IRS recommends that all employers educate employees about this scheme, especially those in human resources and payroll departments.

#### Five Signs of Small Business Identity Theft

Business filers should be alert for signs of identity theft. They should contact the IRS if they experience any of these issues:

- ◆ The IRS rejects an e-filed return saying it already has one with that identification number.
- ◆ The IRS rejects an extension to file request saying it already has a return with that identification number.
- ◆ The filer receives an unexpected tax transcript.
- ◆ The filer receives an IRS notice that doesn't relate to anything they submitted.
- ◆ The filer doesn't receive expected or routine mailings from the IRS.

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## Member Spotlight - Patty Cook (continued)

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walk, and not faint.” Sometimes when things don’t appear to be going my way, I will just put it in God’s hands and wait.

**Q: What nonlegal jobs have you had in your lifetime?**

**A:** My nonlegal jobs have included waitressing and being assistant manager for a shoe store (Pic n Pay). I worked numerous jobs under Manpower during my two years at CVCC: mail clerk at LR; bookstore at LR; I worked in a plant; helped stores do inventory. I worked in product

management for nine years prior to coming to the Clerk of Court’s office. I had jury duty during that time and I decided I wanted to do what that girl beside the judge does. All she does is sit up there and tell people to “Put your left hand on the Bible....” I applied for a job after jury duty and 6 months later I was an Estate Clerk.

**Q: What is the most odd or funniest moment you had at work?**

**A:** My funniest moments at work were working the counter at the Clerk’s office: A young man came to the counter and asked a clerk for

masturbation papers (he meant emancipation papers). A man came to the counter putting on his belt. He had to take it off to go through security. A clerk said politely “Can I help you?” (That’s how they always approach the counter.) The man said “No, I can put it on by myself.” The fist fight at the counter: two brothers fighting over dad’s tools. When you work the counter at the Clerk’s office you never know what’s going to happen. Now working for Bob, the funniest thing is Bob. He has some great stories.

## IRS Update

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## IRS Now Requiring Personal Information

On January 3, 2018, the Internal Revenue Service instituted a new identity verification process requiring third parties who have filed a Power of Attorney with the IRS and are calling on behalf of a taxpayer to verify their identity by providing personal information such as their Social Security Number, date of birth and Centralized Authorization File (CAF) Number. Previously, anyone call-

ing on behalf of a taxpayer only had to provide his or her name and the tax ID number of the company on whose behalf it was calling.

The policy change was made to the Internal Revenue Manual (IRM) Section 21.1.3.3 (Third Party Authentication), but the IRS has not released a formal statement of the change. The purpose of this new rule is to

protect sensitive taxpayer information from getting into the wrong hands. There is some concern at the IRS that some tax professional CAF numbers may have been compromised.

Although the new rules are not posted on the IRS’s website, the IRS says it plans to communicate the changes to tax practitioners in the near future.



## NEWS/UPCOMING CPEs

### News/ Upcoming CPEs

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## UPCOMING SEMINARS



**JUNE 12, 2018**

**Steve Hodun from ARCpoint Labs**

### **Ethics of DNA Testing**

6:00 PM - Catawba Valley Community College – Room WW120

**AUGUST 14, 2018**

**Captain Jason Beebe of the Catawba County Sherriff's Office**

### **Human Trafficking**

6:00 PM - Catawba Valley Community College – Room WW120

**SEPTEMBER 11, 2018**

**Attorney Heather Higgins of Cody Law Firm**

### **Animal Rights Laws**

6:00 PM - Catawba Valley Community College – Room WW120

## EMANCIPATION DAY

The IRS sometimes gives a few extra days to file an annual tax return in order to observe Emancipation Day in Washington DC. What is Emancipation Day you ask?



Emancipation Day marks the anniversary of an act of Congress that provided for the emancipation of slaves in the District of Columbia. On April 16, 1862, President Abraham Lincoln signed legislation that abolished slavery in the capital city of the United States. This act freed 3,185 slaves in the District of Columbia. Slavery effectively ended for the rest of the nation at the end of the Civil War, but did not formally end until the ratification of the Thirteenth Amendment in December 1865.

One April 16 of each year, the District Columbia celebrates Emancipation Day with a parade, exhibitions, presentation of historic documents, public discussions, laying of wreaths, poetry readings and concerts. The purpose of these events is to educate people about the history of the District of Columbia in general and slavery in particular. Local government offices are closed on this day as well as parks and schools.

## ANNUAL REPORT FILING CHANGE

On January 1, 2018, the North Carolina Annual Report filing process was changed. The law now requires that all Annual Reports be filed directly with North Carolina Secretary of State (either electronically or by paper filing). Annual Reports for business corporations are no longer sent to the Department of Revenue with the corporation's tax return but filed directly with the Secretary of State.

The North Carolina General Assembly is currently discussing further changes to the Annual Report filing process in the form of fee changes to make the fees more uniform and requiring electronic filing. We will report on any additional changes in the October newsletter.



## CVPA ROSTER OF COMMITTEE MEMBERS

### Committee Roster

#### CPE

**Leah Poovey (Chair)**  
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[leah.poovey@alexlee.com](mailto:leah.poovey@alexlee.com)

**Laurie Hayden**

#### Community Outreach

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#### Fundraising

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**Crystal Campbell**

#### Membership

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Crystal Campbell (Facebook)

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**We have several  
interesting CPEs  
scheduled.**

**Good information and CPE credit too!**

**Hope to see you there!**