



PARASIGHT

MAY 2020

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President's Message

All You Need to Know about COVID-19 but Were Afraid to Ask

By: Laurie Hayden, NCCP

There are 329 plus million people in the United States. According to the CDC, between October 1, 2019 and April 4, 2020, an estimated 39,000,000 - 56,000,000* people in the US came down with the seasonal flu. During that same time period it is estimated that as many as 62,000 people died of complications related to the flu. COVID-19, also known as the coronavirus, has infected 1,122,486 people in the US and its protectorates since the first known case was detected on January 21, 2020 in Washington State. There have been 65,735 deaths to date (as of 5/03/2020) in the United States, the majority of which have been in New York (18,909). In North Carolina, 99 counties have been affected by COVID-19. There have been 11,848 cases in North Carolina through May 4, 2020 and 430 deaths. This recent wave of COVID-19 has disrupted our daily lives, left people without jobs, and caused panic throughout the nation, not to mention leaving us with a toilet paper shortage. If more people get the seasonal flu, why is COVID-19 getting more attention?

Coronaviruses are a large family of viruses that cause illness ranging from the common cold to more severe illnesses such as Middle East Respiratory Syndrome (MERS-CoV) and Severe Acute Respiratory Syndrome (SARS-CoV). The coronavirus is named after the crown-like spikes that protrude from its surface. The virus is encased in a bubble of oily (fatty) lipid molecules, which dissipate on contact with soap since soap dissolves the fat membrane and causes the virus to become inactive. The virus enters the human body through the mouth, nose and eyes. The virus then attaches to cells in the airway that produce a protein called ACE2. The virus infects the cell by combining its oily membrane with the membrane of the host cell. Once inside the host cell, the coronavirus releases a small amount of genetic material called Ribonucleic Acid or RNA. The RNA causes the infected cell to begin making proteins that trick the immune system into thinking that nothing is wrong while new copies of the virus are created. Inside the host cell, the virus begins to replicate quickly. Each infected cell can release millions of copies of the virus before the host

cell finally breaks down and dies. The virus may infect nearby cells as well.

The upper respiratory tract is the first place that is affected. The upper respiratory tract includes the nose, mouth, larynx and bronchi. Within 2 – 14 days of exposure to the virus, but typically within five days, an infected person will begin to experience mild symptoms like dry cough, shortness of breath, fever, headache and muscle pain and tiredness, comparable to the flu. Symptoms become more severe once the infection starts making its way to the lower respiratory tract. In severe cases, the immune system can overreact and start attacking lung cells. The lungs become obstructed with fluid and dying cells, making it difficult to breathe.

According to the World Health Organization about 80% of people experience mild to moderate symptoms. A case of "mild" COVID-19 includes a fever and cough more severe than the seasonal flu, but does not require hospitalization. Those milder cases are because the body's immune response is able to contain the virus in the upper respiratory tract. Twenty percent of people may have

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Q: Where is your hometown?

A: Town of Catawba

Q: What prompted you to choose a paralegal career?

A: Sounded like it would be very interesting and challenging.

Q: Do you have a college degree or paralegal certification?

A: State of North Carolina Paralegal Certification

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

A: Over the years, I have had experience with civil, criminal, real estate and estate areas of law, of which real estate has gained my interest more than anything else. I love solving puzzles and performing a title search is just like one big puzzle from start to finish.

Q: What do you like most about your job?

A: Drawing out descriptions and then comparing them to maps to find out exactly where the piece of property fits on the map. A title search requires attention to detail so a person must be able to concentrate on the task at hand and think outside the box when problems arise.

Q: What do you like least about your job?

A: Checking liensNC is about my least favorite part of performing a title search. There are so many different variations of names as to how something may be listed on this website.

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



Amy Barnes
NCCP

A: I have been able to build both personal and professional relationships with others in the association. Like a family, we give help when we can and ask for help when we need it.

Q: What has been the highlight of your career?

A: The people. I have been blessed to have worked with so many wonderful attorneys and staff during

my 27-year paralegal career.

Q: If someone contemplating a paralegal career asked you for career advice, what would you say?

A: If you are detail driven and looking for a challenge, being a real estate paralegal can be both a rewarding and satisfying career. You must be willing and committed to dedicating the time and focus needed to perform the job correctly.

Q: What tips do you have on how a paralegal can keep her career interesting?

A: Always keep learning. Attend seminars, meetings, and communicate with other paralegals in your same field to share ideas and experiences.

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

A: Cashier at Harris Teeter

Q: What hobbies or activities do you enjoy doing?

A: Spending time with my grandkids, traveling, riding motorcycles with my husband, swimming, camping, and kayaking.

Q: What is your favorite vacation spot?

A: Cancún, Mexico



PARALEGALS: BEWARE OF THE CURSE OF ETERNALLY URGENT

By: Vicki Voisin, ACP

Once upon a time, long, long ago, an evil person placed a curse on every lawyer and law firm in the land. The curse extended to all who worked for the lawyer, especially paralegals. No one knows who did this dreadful deed. Perhaps it was Shakespeare when he reportedly said “The first thing we do, let’s kill all the lawyers”. Perhaps it happened when the first yellow legal pad was produced or maybe it was bred among stacks of red rope files. Whatever its origin, this curse will forever plague attorneys and paralegals.

It is called The Curse of the Eternally Urgent. What is The Curse of the Eternally Urgent? It is a malicious jinx that gives everything in the law firm critical status — critical deadlines, critical documents, critical meetings, critical issues. Everything has to be done at once.

No one can escape The Curse of the Eternally Urgent! It infects everyone in the law office, especially paralegals who are not only cursed themselves but also have to deal with cursed attorneys. It causes stress, anxiety, tension, pressure and overwhelm. It renders every-

one senseless, causing them to spin their wheels, getting nothing finished. Or if they do finish something, another even more time critical issue or deadline raises its ugly head. Add to that the feeling that everything must be done perfectly and you’re doomed!

The Curse of the Eternally Urgent may also result in the failure to meet ethical responsibilities. The ABA’s Model Rules of Professional Conduct (at Rules 1.1 and 1.3) state that attorneys owe their clients the duty of competence and diligence. This requires possession of the legal knowledge and skill necessary for representation, as well as acting with reasonable promptness and thoroughness while representing a client. This, of course, includes meeting deadlines.

There are dire consequences associated with The Curse of the Eternally Urgent! Missed deadlines may result in cases being dismissed, placing the client in an undesirable position, and a terrible reputation for the firm. There is also the possibility of disciplinary proceedings for the attorney, ranging from a reprimand to suspension to disbarment. There may be civil law suits brought against the attorney, as well as the paralegal. Par-

alegals risk losing their hard-earned professional certifications.

Why does The Curse of the Eternally Urgent continue? That is totally due to the lack of perspective and planning and by procrastination and perfectionism.

Can the cycle of The Curse of the Eternally Urgent be broken? Yes! Just take the following steps:

Change your perspective. Instead of continuing the bad habit of always putting out fires, adopt the habit of looking at the deadline and what has to be done to meet it. Also, recognize when something is really time critical — when it absolutely has to be done right that minute — and when you can safely save it for another day.

Meeting deadlines is only the end goal. Acting competently and diligently on the client’s behalf doesn’t mean meeting deadlines by flying by the seat of your pants at trial, dropping off a brief at the Clerk’s office at 4:55 pm on the day it’s due, or frantically completing an answer to a complaint at the very last minute to avoid being defaulted.

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NEW PARTNERSHIP AUDIT RULES - LLCs

News

NEW PARTNERSHIP AUDIT RULES UNDER BIPARTISAN BUDGET ACT OF 2015

Beginning in 2018, the IRS began implementing new audit rules for partnerships (which affect LLCs that are taxed as partnerships) under the Bipartisan Budget Act of 2015 (“BBA”). The new audit rules were meant to allow the IRS to collect tax deficiencies from partnerships more effectively. And, the new audit rules are expected to significantly increase audits for partnerships and raise \$9.3 billion over the next 10 years. The new rules provide for the assessment and collection of tax deficiencies at the partnership level rather than from the partners themselves. However, the tax rate for a partnership can be much higher than that of the individual partners, which is one of the downsides.

Under the old rules of the Tax Equity and Fiscal Responsibility Act of 1982 or TEFRA, all partnerships were required to designate one partner as the Tax Matters Partner. The Tax

Matters Partner was a liaison between the IRS and the partners and had limited power to bind the partners to a resolution in an audit. The new rules replace the Tax Matters Partner with a *Partnership Representative* (“PR”) who has much greater authority. The PR has the sole authority to act on behalf of the partnership in an audit and all partners are bound by the actions of the PR. The partners have no right to receive notice of or participate in the partnership-level audit.

The PR is designated by the partnership on its annual tax return. The PR can be a different person from year to year. The PR is not required to be a partner of the partnership. The PR must have a substantial presence in the United States, have a US address and a tax ID number.

A partnership may elect to opt-out of the new audit rules by timely filing its tax return. This is called a *BBA electing partnership*. If a partnership is an electing partnership, any deficiencies will apply to the existing partners and those partners would need to amend their tax returns to elect the

changes. The opt-out election is only available to partnerships under the following conditions:

1 – Partnerships that issue 100 or fewer Schedule K-1s annually;

2 – Partnerships that are owned by:

- Individuals;
- Estates of deceased partners;
- C corporations;
- Foreign entities that would be C corporations if they were US entities; and
- S corporations.

3 – Partnerships must timely file Form 1065 and check the election box on the tax return.

Partnerships and LLCs where one or more members are trusts or other partnerships (including LLCs that are taxed as partnerships) cannot be BBA electing partnerships. Single-member LLCs classified as disregarded entities cannot be considered an electing partnership either, so a multi-member LLC with a single-member LLC as a member cannot be an electing partnership.

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COVID-19 AFFECTS VARIOUS AREAS OF LAW

New Court Orders

Chief Justice Cheri Beasley issued an order on April 2, 2020 allowing the use of a sworn statement under penalty of perjury rather than notarization for court filings and oaths. Emergency Directive 5 states as follows:

When it is required that any pleading, motion, petition, supporting affidavit, or other document of any kind to be filed in the General Court of Justice be verified, or that an oath be taken, it shall be sufficient if the subscriber affirms the truth of the matter to be verified by an affirmation or representation in substantially the following language:

“I (we) affirm, under the penalties for perjury, that the foregoing representation(s) is (are) true. (Signed) _____”

This emergency directive does not apply to wills to be probated, conveyances of real estate, or any document that is not to be filed in the General Court of Justice.

Chief Justice Cheri Beasley issued an order on April 14, 2020 further extending filing and other court-related deadlines to June 1st. The order states that documents due to be filed from March 16 to June 1 will be deemed timely filed if received before the close of business on June 1, 2020, and that any actions required to be done during that time can also be postponed until June 1, 2020. The order also includes a stay of pending bail bond forfeiture proceedings.

Temporary Emergency Video Notarization Authorized

Pursuant to Senate Bill 704, in consultation with and at the recommendation of Secretary of State Elaine F. Marshall, all Notaries Public as public officers of the State of North Carolina may temporarily perform emergency video notarizations until Aug. 1, 2020 so that notarial acts will not impede crucial business transactions, real estate transactions, medical documents, court documents, and most other important document notarizations. The following temporary emergency video notarization requirements were passed by the General Assembly and signed by Governor Cooper on May 4, 2020. They take effect immediately and will sunset on August 1, 2020.

This temporary authorization specifically excludes video notarizations of: a. Documents under Article 20 of Chapter 163 of the General Statutes, which includes absentee ballots b. Proofs or Verifications as defined in G.S. 10B-3(28).

For more information and guidelines for video notarization, see Senate Bill 704, Section 4.1.(c). Also see: https://www.sosnc.gov/divisions/notary/Emergency_Video_Notarization

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SCOTLAND COUNTY COURTHOUSE

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Scotland County, which lies adjacent to South Carolina in the southeastern part of North Carolina, was formed on February 20, 1899 from Richmond County and named for the ancestral home of the Highland Scots, the earliest European settlers. The Highland Scots migrated to the area as early as 1729 when North Carolina became a royal colony. The largest influx of Highlanders to the area occurred between the late 1760s and 1774 when it is estimated that as many as 20,000 Highlanders migrated to America. Laurinburg, the county seat, was incorporated in 1877. Laurinburg was named for the McLaurin family, one of Scotland County's early Scottish settlers. Groups of Quakers also migrated to the area in the eighteenth century.

In 1840, the town of Laurinburg only had a saloon, a store and a few shacks. Laurinburg High School, a private school, was established in 1852. A line of the Wilmington, Charlotte and Rutherford Railroad was built through Laurinburg in the 1850s, with the first train reaching Laurinburg in 1861. The railroad's repair and machine shops were moved to

Laurinburg in 1865 in the hope that they would be safe from a Union Army attack; however, in March of 1865, Union forces reached Laurinburg and burned the railroad depot and shops.

After a number of attempts to create Scotland County, an act was introduced to the General Assembly in 1899 by Hector McLean, who is sometimes called the Father of Scotland County. In the act establishing the county, the legislature designated Laurinburg as the county seat and required that the county commissioners select a site for a jail within a mile of the center of town. The county began to function in December 1900.

The first courthouse in Scotland County was built in Laurinburg in 1901. It was designed by architects Oliver D. Wheeler and James M McMichael. The contractor was L.W. Cooper. The original courthouse existed for 63 years until it was replaced by a new one-story courthouse in 1964, which was designed by the architect firm W.E. Matthews Co. This courthouse was extensively remodeled in 1991 and remains the courthouse today.



**Scotland Courthouse
Original Courthouse**



PRESIDENT'S MESSAGE (continued)

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severe or critical cases due to the virus moving down the windpipe and entering the lower respiratory tract where it targets the lungs. As the virus enters the lungs, it can cause more respiratory problems like bronchitis and pneumonia. The virus is thought to spread mainly from person-to-person through respiratory droplets produced when an infected person coughs or sneezes. These droplets can land in the mouths or noses of people who are nearby or possibly be inhaled into the lungs.

There is no vaccine to prevent coronavirus disease, although scientists are currently working on a vaccine and treatments. Scientists believe that drugs which treat malaria and Ebola can be effective against COVID-19. A drug called remdesivir, which was developed to treat Ebola, was effective against Mers-CoV by blocking the enzymes that allow the virus to replicate. It has shown similar promise with COVID-19 patients. In a study of 1,063 people who were hospitalized with COVID-19, remdesivir shortened recovery time by 31%.

So why is COVID-19 getting more attention than the flu? Mostly because the virus hasn't been seen in humans before. Coronaviruses are zoonotic, meaning they can be transmitted between animals and people. SARS-CoV is believed to have been transmitted from bats to civet cats to humans and MERS-CoV from dromedary camels to humans. It appears that COVID-19 has been caused by human interaction with wildlife such as bats or pangolins (conspiracy theorists believe the virus was created in a lab in China). Humans' lack of prior exposure to the virus means that no one has had the chance to develop an immune response to protect against it.

As we have seen in New York, COVID-19 has a higher potential to overwhelm our health care system. The coronavirus is about twice as contagious as the flu, maybe more. Epidemiologists are estimating that 21 – 46 percent of the US population could end up catching COVID-19. Some of those infected may not show any symptoms.

Biologically, COVID-19 behaves differently than the flu. It takes around five days for an infection to develop symptoms. For the flu, it's

two days. That potentially gives people more time to spread the illness asymptotically before they realize they are sick. Since no one knows much about the virus, there is no way of knowing if it will spread less once the heat of summer kicks in.

Good news for most of the general population. The virus appears to only have a mild or moderate effect on most people, including children who have a more vigorous immune system. The virus seems to more severely affect the elderly (those 65 and over) and people who have other diseases (lung disease, asthma, diabetes, heart conditions) or general health conditions that make them immunocompromised. A study published in the Chinese Medical Journal found that those COVID-19 patients with a history of smoking were 14 times more likely to develop pneumonia than their nonsmoking counterparts.

*Because influenza surveillance does not capture all cases of flu that occur in the U.S., CDC provides these estimated ranges to better reflect the larger burden of influenza. These estimates are calculated based on CDC's weekly influenza surveillance data.

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BEWARE OF THE CURSE OF THE ETERNALLY URGENT (continued)

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Instead, competence and diligence on the client's behalf means planning for the deadline by determining steps necessary to complete the work by the deadline...taking the time to do the job that is required instead of throwing something together willy nilly just to get by.

Break your work into chunks. Once you determine what has to be done to meet the deadline, you have broken your work down into chunks. Looking at the main deadline (such as 'complete discovery') can be overwhelming. This overwhelm may stop you from even starting the work.

Taking one step at a time, knowing when each one will be finished, will allow you to meet your goal of finishing the entire project by the due date. You must take further, though, and determine when each step should be taken. Each step is then put on your calendar as an appointment. Each time you have an 'appointment' to get something done, you focus on that step until completion. You will reach your deadline before it becomes time critical.

Forget perfectionism. Quality work should always be your goal...just remember that done is good enough. You can make endless revisions but is that really a good use of your time? Do what is absolutely necessary and do it well (notice I didn't say 'do it perfectly') but stop when the product is good enough to get the job done. Never do work just to be doing work. That's a total waste of time. In-

stead, do only what really has to be done to finish the project.

Determine who will do the work. Never think you are absolutely the only one in the office who can do a job. Look at the individual steps that must be taken to reach a deadline and decide who is best suited to do it. This may be the attorney, the paralegal, the secretary...each person has specific skills so be sure to utilize those skills.

Your challenge: Don't let The Curse of the Eternally Urgent rule your life. Break the curse by getting your work in perspective. Ask yourself if it is really time critical. Then follow up with planning what has to be done and when, setting up 'appointments' with yourself to do the work, and delegating whenever possible. Last, do quality work but only to the point where what you've done is good enough...avoid perfectionism.

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**Vicki Voisin, "The Paralegal Mentor", delivers simple strategies for paralegals and other professionals to create success and satisfaction by setting goals and determining the direction they will take their careers. Vicki spotlights resources, organizational tips, ethics issues, and other areas of continuing education to help paralegals and others reach their full potential. She is the co-author of *The Professional Paralegal: A Guide to Finding a Job and Career Success*.**

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## UPCOMING CPES AND RECOMMENDATIONS

### UPCOMING SEMINARS



**May 12, 2020**

*The Importance of a Team*

Presented by Bryce O. Thomas Jr., Esq.  
(via teleconference)

**June 9, 2020**

*Ethics of Legal Advertising*

Presented by Molly S. Gross  
Patrick, Harper & Dixon L.L.P.

**July 14, 2020**

*SCRAM Monitoring Device*

Presented by Charity Longworth  
Advantage Monitoring, LLC

**August 11, 2020**

*TBD*

Presented by the Honorable Clifford H. Smith  
District Court Judge for the 25<sup>th</sup> Judicial District

**September 8, 2020**

*TBD*

Presented by Investors Title Insurance Company



Visit the Paralegal Voice at <https://legaltalknetwork.com/podcasts/paralegal-voice/>, a monthly podcast. The Paralegal Voice covers the latest issues and trends specifically for paralegals and legal assistants.

### Recommended Reads:

**Too Close to Home**

By Lynette Eason

**The Autobiography of Mrs. Tom**

**Thumb: A Novel**

By Melanie Benjamin

**Me Before You**

By Jojo Moyes

**If you have read an interesting book recently, please share that information for the next ParaSight.**

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## CVPA ROSTER OF COMMITTEE MEMBERS

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#### Membership

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