

Ohnstad Twichell, P.C., is a full service law firm having a general and trial practice in all state and federal courts and offering services in the fields of probate, real estate, estate planning, corporate, employment law, family law, municipal finance and bonding, personal injury, criminal, negligence, commercial, insurance defense, water rights and automobile law.

SELLING YOUR FARMLAND



David L. Wanner works in the West Fargo office and devotes his practice to real estate, estate planning, probate and commercial law.

Ohnstad Twichell helps our clients sell their farmland, when the need or desire to do so arises, in the usual course of the practice of law. This representation includes farmland sales by an individual, a personal representative of an estate, a trustee of a trust, and partnerships, corporations and other business entities. The sale of real estate in such situations has been part of and incident to the practice of law at Ohnstad Twichell for many years.

Unlike other professionals, the attorneys at Ohnstad Twichell provide a full range of legal services and advice from the beginning of a land sale through the completion of the sale. These services include the following:

- Review of income tax ramifications
- Tax-free exchanges
- Review of abstracts and title opinions
- Resolution of title issues prior to sale
- Determination of sale procedures with client
- Preparation of bidder's information packet
- Arranging advertisements for sale
- Direct mailing of sale information to prospective buyers

- Review of bids
- Scheduling and conducting final bidding as directed by client
- Preparation of purchase agreement
- Title work as required
- Closing of sale transaction
- Tax basis investigation and determination

Ohnstad Twichell works with each individual client to structure each sale in accordance with the client's directions and requirements.

Ohnstad Twichell attorneys in West Fargo, Hillsboro and Mayville help clients with their land sales. Bob Rosenvold, Marshall McCullough and Dave Wanner assist clients with land sales from the West Fargo office. John Juelson and Ross Keller help clients with land sales from our Hillsboro office. Bill Brudvik, Lee Vinje and Brett Brudvik assist with land sales from our Mayville office.

The attorneys at Ohnstad Twichell are available to consult with clients concerning land sales, and assist clients in the various aspects of land sales from beginning to end.

There has been a recent upturn in like-kind exchanges (or tax-free exchanges) of farmland or other real estate held as investment property or held for productive use in a trade or business, and there has been a new development affecting these exchanges. For a considerable period of time, there was an open question as to the circumstances under which vacation property or a second home (such as a

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*A legal
newsletter from
Ohnstad Twichell, P.C.,
with offices in
West Fargo,
Hillsboro,
Mayville, Page,
Hope, Finley,
and Hatton
North Dakota.*

*New IRS Revenue
Procedure sets forth
safe harbor regarding
tax-free exchanges.*

lake home) will qualify as part of a tax-free exchange. A recent IRS Revenue Procedure effective March 10, 2008, provides guidance regarding when a vacation home can be considered investment property, and thus qualify to be part of a trade in a tax-free exchange. The ruling provides that a vacation home qualifies for a tax-free exchange if the investor owns the home for at least 24 months, rents out the property for at least 14 days for each 12-month period, and uses the property for his or her own use no more than the greater of 14 days per year or 10 percent of the number of days during the year that the home is rented out to others. These requirements apply to a vacation home or second home which is sold as part of the tax-free exchange or purchased as replacement property as part of a tax-free exchange. In the past, there was a reluctance to proceed with a tax-free exchange involving a vacation home or second home, because the rules and requirements were uncertain. The new Revenue Procedure sets forth a safe harbor under which farmland or other investment property can be part of a tax-free exchange in which a vacation home or second home (at the lake, or perhaps in Arizona) can be transferred or acquired as exchange property.

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SARA K. SORENSON NAMED A SHAREHOLDER WITH THE OHNSTAD TWICHELL LAW FIRM



Sara K. Sorenson works in the West Fargo office and devotes her practice to employment law, criminal law, and business litigation.

Ohnstad Twichell is pleased to announce that Sara K. Sorenson was named shareholder effective January 1, 2008. Sara grew up on a farm and ranch near White Earth, North Dakota. In 1998, she received a Bachelor of Science degree, with honor, from North Dakota State University. She graduated from the

University of North Dakota School of Law, with distinction, in 2001.

Prior to joining the Ohnstad Twichell law firm, she served as a law clerk to Judge Rodney S. Webb of the U.S. District Court for the District of North Dakota.

She maintains a general practice of law concentrating in litigation in North Dakota and Minnesota, particularly the areas of estate and trust litigation, employment law, criminal law, and business litigation. Sara practices in the West Fargo office.

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EMPLOYEE HANDBOOKS



Susan L. Ellison works in the West Fargo office and devotes her practice to employment law, family law, and elder law.

Employers and human resource specialists have many resources at their fingertips from which to gather information to compile an employee handbook. You must be careful in copying and pasting sample policies into your handbook. The handbook should not be quickly prepared without sufficient thought and review by an attorney.

Each state has its own set of laws and regulations that govern employee and employer conduct in the workplace. If you access a national website to receive sample language for workplace policies, that sample language may not be consistent with your state's laws and regulations. An attorney can assist you in determining the appropriate language to conform to your state laws and regulations.

A starting point for preparation or update of your employee manual may be the North Dakota or Minnesota Departments of Labor. Generally, each state will have a website offering

various information and tools useful to employers. You may find sample language from these websites to incorporate into your employee handbook. While the website may be helpful, you must also be mindful of how sample language fits into your business operations.

When creating or maintaining an employee manual, you may wish to consider incorporating the following topics: equal employment, work hours, work breaks, overtime, performance, compensation procedures, training, personnel records, attendance, confidentiality, harassment and discrimination, rules of conduct, drug-free workplace, grievance procedures, reporting accidents, worker's compensation, employee benefits, family and medical leave, personal leave, discipline and termination, flex time, tele-commuting, job sharing, employment contracts, use of company property, and cell phone use. These are only some of the areas you may wish to address in your employee handbook.

Ohnstad Twichell has experienced attorneys who can assist you in preparing and updating employee handbooks. It is advisable that once you create your employee handbook that you review it periodically for appropriate updates.

Please call us for assistance in creating and maintaining a useful, current employee handbook to provide consistency in your workplace and avoid litigation.

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FAMILY LAW MEDIATION PILOT PROJECT UNDERWAY IN NORTH DAKOTA



Erin A. Muldoon Haug works in the West Fargo office and devotes her practice to family law, real estate law and estate planning.

There is a growing trend in the nation that states are experimenting with alternatives to the traditional

adversarial approach used to resolve family law disputes relating to custody and visitation. This year North Dakota is joining this trend by experimenting with a family law mediation project. The 2007 North Dakota Legislature gave the Northeast Central Dakota Supreme Court funding for two family law mediation projects. The two projects will be tested in the Northeast Central (Grand Forks) and South Central (Bismarck) Judicial Districts. If successful, similar family law mediation services will likely be offered throughout the State of North Dakota.

The goal of the project is “to improve the lives of families and children who appear before the court by trying to resolve custody and visitation disputes through mediation in order to minimize family conflict, encourage shared decision making and support healthy relationships and communication among family members.” The family law mediation project will provide up to six hours of mediation orientation and mediation sessions at no cost to the family with a custody or visitation dispute. Some of the main objectives of the family law mediation project are to promote agreement and compromise between families verses traditional litigation and improve access to mediation services by providing funding.

Although mediation services funded by the court are not available in Cass County and the surrounding counties at this time, there are mediators who provide their services in our region at the family's expense. Ohnstad Twichell has experienced attorneys who are available to consult with clients about family law issues. Ohnstad Twichell attorneys will review with the client whether mediation is the best approach in attempting to reach a resolution. If mediation is an approach a client chooses, we will assist them in finding a mediator, review the resolution reached in mediation with them, and finalize the agreement by drafting the necessary legal documents.

*Ohnstad Twichell
offers assistance in
preparing or updating
employee handbooks.*



Ohnstad Twichell attorneys

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OFFICE ADMINISTRATOR & EDITOR
PEG BUCHHOLZ, PLS

BUSINESS CORNER!!! **FMLA EXPANDED**

The federal Family and Medical Leave Act of 1993 (FMLA) was enacted generally to allow an eligible employee to take up to 12 weeks of unpaid leave over a period of 12 weeks for the birth of a newborn child, for adoption of a child, to care for an immediate family member with a serious health condition or for the employee's own serious health condition.

The FMLA has recently been amended to permit a "spouse, son, daughter, parent, or next of kin" to take up to 26 workweeks of leave to care for a "member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness.

NEWS FROM OHNSTAD TWICHELL!!

Attorney Dave Wanner will be a presenter on June 9, 2008, at the *Title Law in North Dakota* seminar in Fargo, North Dakota (sponsored by the National Business Institute).

Dave was also selected for inclusion in the 25th anniversary edition of *The Best Lawyers in America* in the specialties of Real Estate Law and Trusts and Estates.

Attorney Bob Rosenvold was recently selected for inclusion in the 25th anniversary edition of *The Best Lawyers in America* in the specialties of Estate Planning and Estate Administration. This is Bob's 12th year for being nominated as one of *The Best Lawyers in America*.

Brenda Defoe, legal administrative assistant in the West Fargo office, was recently elected Vice President of NALS of Fargo-Moorhead, the association for legal professionals.

Janae Kragero, legal administrative assistant in the West Fargo office, was recently elected Corresponding Secretary and Parliamentarian/NALS Liaison of NALS of Fargo-Moorhead, the association for legal professionals.

The information provided in this letter is of a general nature and should not be acted upon without prior discussion with your Ohnstad Twichell, P.C., attorney.

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