



Michael K. Slattery

Of Counsel

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Practice Areas

- Bankruptcy
- Property Tax Disputes

Bar Admission

- California

Education

- University of Southern California, J.D.
 - Southern California Law Review, Member
- Princeton University, B.A. *magna cum laude*

Experience

Michael Slattery specializes in property tax disputes and bankruptcy law. He represents counties in property tax disputes in the Superior Courts and Courts of Appeal. Mr. Slattery and his colleague Thomas Kelch have had four published Court of Appeal opinions on property tax disputes over the past two years. His disputes include assessments of the Microsoft Theatre, the hotels at the LA Live complex and the personal property at Paramount Studios.

Mr. Slattery provides counsel to an ad hoc committee of 17 California counties in a PG&E bankruptcy case. He has published various articles on the topic of bankruptcy law. Mr. Slattery also co-authored a book entitled, "Real Property Issues in Bankruptcy".

Mr. Slattery was also a Deputy City Attorney at the San Francisco City Attorney's Office. During his tenure, Mr. Slattery represented the Assessor in disputed assessments of the Bank of America Building, One Market Plaza, the Giants baseball stadium, the Ferry Building, and the Mirant Potrero power plant property tax disputes. He also wrote local tax legislation for the City

LEGAL SCHOLARSHIP

Treatise

- *FIRREA Receivership and Conservatorship Law* (Clark Boardman Callaghan, 1992, 2d ed. 1993, 3d ed. 1994, 4th ed. 1995)
- *Real Property Issues in Bankruptcy*, co-authored with Thomas G. Kelch (Clark Boardman Callaghan 1995).

Journal Articles

- "*Update on California Finance Lenders Law*," with Andrew Noble, State Bar of California, Business Law News, Annual Review 2017, pg. 26.

- *"In Further Defense of the 'Rushmore Approach' to Account For Intangible Property in Real Property Assessments,"* California Real Property Law Journal V. 37 No. 3/California Tax Lawyer V. 28, No. 2 (California Lawyers Association 2019).
- *"The Mythology of Waivers of Bankruptcy Privileges,"* co-authored with Thomas G. Kelch, 31 Indiana Law Review 897 (1998).
- *"How Does the Bankruptcy Process Affect the Rights of Municipalities as Regulators and Creditors?,"* 23 CURRENT MUNICIPAL PROBLEMS 1 (No. 1, 1996).
- *"How Long Can the Maturity of a Loan Be Extended in a 'Cramdown' Bankruptcy Plan of Reorganization,"* 10 COMMERCIAL DAMAGES REPORTER (Issue 5, June, 1995).
- *"The Rights of 'Owners' of Lost or Stolen Instruments Under Uniform Commercial Code § 61479;3-804: Can They Be Holders In Due Course?,"* co-authored with Ronald Martinetti, 98 COM.L.J. 328, 328 (No. 3, Fall 1993).
- *"The Allowability and Priority of Tax Claims in Bankruptcy Cases,"* 1992 ANN.SURV.BANKR.L. 153 (Clark Boardman Callaghan).

Chapters

- *"Breakdown of the Bargain,"* Chapter 10 of Sales And Leases in California Commercial Law Practice," (California Continuing Education of the Bar).
- *"Conflicts Between the Special Rights and Powers of the Banking Regulators and the Bankruptcy Trustee,"* co-authored with Mary Santandrea, published as a chapter of B. Dunaway and D. Dunaway, FIRREA: Law and Practice (Clark Boardman Callaghan 1992) and as a chapter of B. Dunaway, The Law of Distressed Real Estate (Clark Boardman Callaghan 1993).

Legal Newspaper Articles

- *"All Mixed Up,"* Los Angeles Daily Journal, California Law Business, July 8, 1996, p. 26
- *"Government Can't Legislate Its Way Out of Contracts,"* Los Angeles Daily Journal, Adviser, July 29, 1996, p. 5
- *"Debt Defense, Fair Value Protection for Guarantors,"* Los Angeles Daily Journal, The Practitioner, November 11, 1996, p. 7
- *"To the Letter, Lenders Rights and Retroactivity,"* Los Angeles Daily Journal, The Practitioner, June 5, 1997, p. 7

TEACHING/ CONTINUING LEGAL EDUCATION PROGRAMS

- Western State University College of Law
- Adjunct Professor
- Bankruptcy Law: summer sessions 1987, 1988
- Commercial Law: summer session 1989

- Contracts: fall semester 1989
- Civil Procedure: spring semester, 1990
- Panelist, 1992 State Bar Convention Real Property Section program "Caesar Giveth, Caesar Taketh Away: Governmental Involvement in Real Estate Transactions"
- Program coordinator and panelist, August 1993 Los Angeles County Bar Association Commercial Law and Bankruptcy Section program "Dueling Superpowers: Conflicts Between the Special Rights of the Bankruptcy Trustee and the Banking Regulators"
- Panelist, 1994 California Continuing Education of the Bar Real Property Symposium
- Panelist, Western securities Transfer Association 1995 Annual Conference program "The Orange County Bankruptcy"
- Panelist, 1995 Orange County Bar Association Hawaii Seminar, "Current Issues in Bankruptcy"
- Program coordinator and a panelist, Orange County Bar Association Financial Practices Section, February 1996 program "The Ever-Evolving World of Secured Lending"
- Program coordinator and panelist, Orange County Bar Association Business and Corporate Law Section, August 1996 program "Pitfalls in Secured Lending"
- Program coordinator and panelist, Orange County Bar Association Financial Practices Section, August 1997 program "Pre-Bankruptcy Stipulations for Relief from Stay: What the Law Is and Should Be"
- California County Counsels Association conference presentations:
 - Tax Sales (2002)
 - Treatment of state and local of tax claims after 2005 bankruptcy legislation (2005)
 - Escape and Supplemental Assessments (2006)
 - Taxation of Intangible Property (2006)
 - Primer on Proposition 218 [California law that requires voter consent for increased taxes, assessments, property related fees] (2007, 2008)
 - Treatment of Municipalities' Retirement Obligations in Chapter 9 Bankruptcy (2010)
 - Taxation of Embedded Software (2017)
 - "PG&E Bankruptcy: Updates and Conflicting Policy Goals", with Thomas Kelch, (2019) [Northern California County Counsel's Association]
- Panelist, July 2011 FDIC Loss Sharing Conference; topic was assertion of FDIC Special Powers under Loss Sharing Agreements.
- Panelist, September 2012 meeting of Financial Institutions Committee, a subsection of the Business Law Section of the California State Bar; topic was assertion of FDIC Special Powers under Loss Sharing Agreements

- Panelist 2012 "Raising the Bar on Bankruptcy" training program (spoke on Chapter 9 municipal bankruptcy), United States Bankruptcy Court for the Central District of California, June 2012.
- Program coordinator and panelist, December 2015 meeting of Financial Institutions Committee "Community Reinvestment Act: Overview and Practical Suggestions for Good Grades," with Francisco Lopez.
- Panelist, State Bar of California Business Law Section July 2017 webinar "Recent California Appellate Cases that Affect Real Estate Secured Lenders," with Monique Jewett-Brewster
- Panelist and program coordinator, "Virtual Currency: What It Is, How Is It/Can It Be Regulated," State Bar of California Annual Meeting, September 2008, with Dan Wheeler and Josh de Larios-Heiman