

Jeneé Hilliard

Special Counsel

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Jeneé (Gifford) Hilliard’s practice encompasses the fields of real estate, tax, and general business law. During law school, Jeneé worked as a law clerk at Gruber & Associates, PC. Before attending law school, she worked as a trust assistant in the investment management and trust services department at Baker Boyer National Bank in Walla Walla, Washington.

Professional Activities

- Multnomah Bar Association, Member
- Oregon State Bar Business, Taxation, and Real Estate and Land Use sections, Member
- American Bar Association, Member
- National Association of College and University Attorneys (NACUA), Member

Civic Activities

- Meadow Glade Adventist Elementary School, School Board Member, 2023-present
- Serendipity Center, Inc.
 - Board Member (2010-2016)
 - Member, Executive Committee (2011-2016)
 - Board Chair (2013-2015)
 - Board Vice Chair (2012-2013)
 - Board Treasurer (2011-2012)
 - Chair, Finance Committee (2011-2012)
 - Member, Audit Subcommittee (2010-2016)
 - Member, Finance Committee (2010-2016)

Representative Experience

Purchase and Sale of Real Estate

- Draft and negotiate purchase and sale agreements, review titles, surveys, and title insurance, prepare and review closing documents, title objection letters, and responses to title objection letters, prepare seller-financing documents, assist with closing, and draft and negotiate option agreements, rights of first refusal, and rights of first offer.
 - Represented sellers in sale of undeveloped real estate in phased closings with an aggregate purchase price of over \$60 million.

Education

J.D., Lewis & Clark Law School, 2005

B.S., Walla Walla University, biology, 2000

Bar Admissions

Oregon, 2006

- Represented seller of shopping center.
- Represented buyer in purchase of multi-family housing project with a purchase price of over \$21 million.
- Represented seller in a phased closing of sale of 40+ acres of undeveloped real estate, including negotiating partial releases with the lender
- Represented lender in sale of bank-owned commercial property
- Represented purchaser in asset acquisition, including acquisition of industrial real estate
- Represented school district in real estate acquisitions
- Represented a higher education institution in \$26,000,000 acquisition of property
- Represented a nonprofit corporation in the sale of commercial real property

Tax-Free Exchanges

- Structure and close 1031 exchanges, including deferred exchanges, related-party exchanges, reverse exchanges, and improvement exchanges, and consult with clients and accountants on discrete 1031 issues, including related-party exchanges, taxable boot, and 45-day designations.

Lease Agreements

- Draft and negotiate lease agreements for office space, retail space, industrial space, bare land, and warehouse space, and consult with property owners and brokers on discrete lease issues such as indemnity provisions, representations and warranties, work agreements, and guaranties.
 - Represented landlord in drafting and negotiating an office lease and amendments to lease for 50,000+ square feet of office space in downtown Portland, Oregon
 - Represented publicly-traded sublandlord in drafting and negotiating six subleases of a total of over 90,000 square feet of office space in Bellevue, Washington
 - Represented landlord in resolution of office lease dispute
 - Represented tenant in lease negotiations for 35,000 square feet of office space

Entity Formations, Dissolutions, and Operations

- Choice-of-entity and formation issues, set up new business entities, review and update existing-entity documents, and dissolve entities, including corporations, S corporations, partnerships, limited partnerships, limited liability companies, and nonprofit corporations.

General Business Agreements

- Review, draft, and negotiate general business agreements for clients, including lease agreements, photocopier service agreements, food-service agreements, promissory notes and trust deeds, releases, shareholder agreements, partnership and limited liability company agreements, listing agreements, option agreements, rights of first refusal and first offer, asset purchase agreements, easements, license agreements, and service agreements.

Finance and Financial Institutions

- Prepare loan documents for lenders, assist lenders with loan modifications and real estate secured loans, including title and title insurance issues, subordination agreements, and review and negotiate loan documents for borrowers and assist borrowers with real estate loan closings.

Charter School Issues

- Advise school districts on all aspects of charter schools, including review and evaluation of charter school applications, drafting and negotiating charter school agreements, oversight of charter schools, and termination of nonperforming charter schools.

Condominiums

- Consult with developers regarding creating residential and commercial condominiums, condominium conversions, phased condominiums, condominium subdivisions, and condominium association issues, prepare condominium formation documents and work with the Oregon Real Estate Agency to obtain approval for condominium formation, and form condominium owners' association.

Easements

- Draft and negotiate easements, including utility easements, access easements, sign easements, parking easements, drainage easements, construction easements, slope easements, and encroachment easements.
 - Represented drainage district with respect to easement issues

General Business Agreements for Educational Institutions

- Review, draft, and negotiate general business agreements for school districts, colleges, and universities, including lease agreements, promissory notes and trust deeds, releases, waivers, policies, purchase and sale agreements, easements, intergovernmental agreements, license agreements, affiliation agreements, co-branding agreements, and services agreements.
 - Represented a university in a lease and multi-year service contract for photocopiers, mail room services and copy room services.
 - Represented a school district in documenting rights and obligations in a long-term collaboration with a nonprofit university.
 - Represented a university in evaluating a potential merger, affiliation, or asset acquisition of another nonprofit organization.
 - Represented a university in documenting the affiliation with another nonprofit organization.

License Agreements

- Negotiate license agreements for temporary uses of space, including classrooms, libraries, gymnasiums, and boat docks.

Tenant-in-Common Transactions

- Advise with respect to tax-deferred exchange issues and prepare documentation related to formation of TICs and sales and purchases of TIC interests.

Title and Survey Review

- Review title reports, title documents, and surveys to evaluate title risk and consult with clients regarding title insurance issues.

Publications

- "Please Look Your Gift Horse in the Mouth—Due Diligence and Other Considerations When Accepting Real Property Donations," Nonprofit Association of Oregon, Member Exclusive Newsletter (Oct. 2017)
- "For Related-Party Exchanges, Simple Is Better, and Other Lessons Learned From North Central Rental & Leasing," *NW Tax Wire* (Dec. 2015)
- "Like-Kind Exchanges," Oregon State Bar BarBooks™ (Supp 2015), co-author (2015)
- "More Flexibility for Reverse Exchanges," *NW Tax Wire* (Dec. 2014)
- "Exchanges and Single-Member LLCs," *Tax-Free Exchange Advisor* (Oct. 2014)
- "Successor Tenant Liable for Unpaid Wages of Former Tenant," *GroundBreaking News* (Apr. 2014)
- "The Tax Man Cometh for Your Real Estate Income," *GroundBreaking News* (Sept. 2012)
- "How Long Must I Hold It?" *Tax-Free Exchange Advisor* (Jan. 2012)
- "Tax Hawks: What Constitutes "Charitable" for Purposes of Oregon's Property Tax Exemption?" *NW Tax Wire* (Dec. 2011)

- “Subleases, Assignments Differ Significantly,” *Portland Business Journal* (Nov. 2011)
- “The Tax Man Cometh, and He’s Got His Eyes on Your Investment,” *GroundBreaking News* (Sept. 2011)
- “The IRS Eases Up on Related-Party Exchanges,” *Tax-Free Exchange Advisor* (Nov. 2010)
- “Should I Sell it or Donate it? Tax and Other Implications of Donating Real Estate to Charities,” *Vancouver Business Journal* (Sept. 2010)
- “What’s Worse Than Losing Your Real Estate to Foreclosure, Short Sale, or Deed in Lieu of Foreclosure? Owing Taxes as a Result,” *GroundBreaking News* (June 2009)
- “Sold Your Oregon Real Estate Without Paying Oregon Income Tax? Not Anymore!” *GroundBreaking News* (July 2008)

Presentations

- “1031 Exchanges,” Oregon State Bar, Broadbrush Taxation Seminar (Oct. 2017)
- “Hot Topics in 1031 Exchanges,” Eugene-Springfield Tax Association, Seminar (Apr. 2017)
- “Advanced 1031 Topics: Related-Party Exchanges, Improvement Exchanges, and Reverse Exchanges,” Oregon State Bar, Real Estate and Land Use Section, Annual Summer Conference (Aug. 2015)
- “Related-Party Exchanges,” Federation of Exchange Accommodators, 2014 Northwest Regional Meeting (May 2014)
- “Real Estate Workouts,” Oregon State Bar, CLE seminar (Oct. 2013)
- “Legal Issues for Small Businesses,” Albina Opportunities Corporation, Quarterly Connect (May 2013)
- “Entity Selection and Corporate Formalities,” Multnomah Bar Association, Young Lawyers Section, Business Law CLE (Apr. 2013)
- “Charter Schools: Issues and Updates,” Confederation of Oregon School Administrators, Oregon School Law Conference (Dec. 2011)
- “Charter Oversight,” Confederation of Oregon School Administrators, 30th Annual Oregon School Law Conference (Dec. 2010)
- “Tax Consequences of Foreclosures, Cancellation of Indebtedness and Loan Workouts,” Oregon Society of Certified Public Accountants, Real Estate Conference (June 2010)
- “Choosing the Right Business Entity,” Oregon Law Institute, Representing Family and Closely Held Businesses CLE (Mar. 2010)
- “Tax Planning for Troubled Real Estate,” Oregon State Bar Taxation Section (Nov. 2009)
- “Bad Debt/Foreclosure/Short Sales/1099-A and 1099-C Issues,” IRS Stakeholder Liaison Division, Town Hall Meetings & Tax Forum Seminars (Oct. 2009)

Recognition & Honors

- Selected for inclusion as an Oregon Super Lawyer
- Received Miller Nash Graham & Dunn’s Clifford N. Carlsen Jr. Award for Outstanding Pro Bono Achievement, 2009

Personal Activities

Jeneé enjoys spending time with her family and photography.