



Marilyn L. Jacobs
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Marilyn L. Jacobs

Ms. Jacobs, a shareholder in the firm, represents private and public sector clients in the areas of business law, public finance, construction and facility matters. Ms. Jacobs holds a Masters of Law in Taxation from New York University and applies her in-depth knowledge of tax law in advising her clients. Another significant area of emphasis is her work with international clients—Ms. Jacobs advises several international clients regarding the establishment of their business offices in California and other states.

Legal Experience

Ms. Jacobs assists her clients with a wide range of business and legal advice, including:

- Business formation, including corporations, limited liability companies and partnerships
- General corporate and tax advice
- Commercial transactions, including mergers and acquisitions and joint ventures
- Business purchase and sales
- Real estate transactions, including the purchase and sale of real property and tax deferred like-kind exchanges
- Non-profit corporations, including formation and obtaining federal and state tax-exempt status
- Taxpayer representation in controversies involving the Internal Revenue Service and Franchise Tax Board
- Property lease financing

Ms. Jacobs also has experience assisting school districts with public finance matters. She has served as bond counsel and disclosure counsel on the following types of transactions:

- Build America Bonds
- Certificates of Participation
- General Obligation Bonds
- Mello-Roos Bonds
- Qualified Energy Conservation Bonds
- Qualified School Construction Bonds
- Qualified Zone Academy Bonds
- Revenue Bonds
- Refunding Bonds
- Special Benefit Assessment Bonds
- Tax and Revenue Anticipation Notes
- Bond Anticipation Notes

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Before joining the firm, Ms. Jacobs served as foreign legal advisor for a Tokyo law firm where she focused on international corporate and commercial transactions, including mergers and acquisitions, distributorships and joint ventures. Her background also includes serving as legal advisor to a Japanese international trading company where she advised partners regarding security interests, joint ventures, and major business transactions, including acquisitions and sale of machinery.

She also worked as an associate for a large Texas law firm whose client base included domestic and international public and private corporations and major financial institutions. During her tenure with this firm, Ms. Jacobs provided legal services for her clients including:

- Negotiated compensation issues and employee retirement and welfare benefits
- Advised corporate executives regarding severance agreements
- Prepared retirement plans, plan amendments and summary plan descriptions

Practice Examples

- Ms. Jacobs serves as corporate counsel to both domestic and international corporations. Ms. Jacobs advises corporate clients regarding a variety of corporate and commercial transactions, including the stock acquisition of a landscaping company and an environmental consulting firm, the purchase and sale of an orchard, the restructuring of retail businesses, the refinancing of a local television station, and the formation and dissolution of nonprofit public benefit corporations.
- Ms. Jacobs serves as bond counsel and disclosure counsel to school districts, community college districts, county offices of education and other public agencies. Ms. Jacobs' experience includes assisting her clients with local bond election and the formation of assessment districts, school facilities improvement districts and Mello-Roos community facilities districts.
- Ms. Jacobs serves as legal advisor to multiple non-profit organizations. Ms. Jacobs advises her non-profit clients regarding a variety of issues, including governance and fiduciary duties; federal, state, sales, use and property tax issues; and federal and state reporting and other compliance issues.
- Ms. Jacobs' experience with commercial transactions and financial matters is diverse and far-reaching. As legal advisor to a Japanese international trading company, Ms. Jacobs was instrumental in advising partners on their security interests, potential exposure in a \$120 million energy plant joint venture, the consignment of goods to an Indonesian company, a \$4 million acquisition of a U.S. division, and a \$20 million sale of machinery to China.
- Ms. Jacobs works closely with a community college district rendering general business advice and reviewing and drafting agreements and leases between the district and other private/public agencies, e.g., fire fighter practicum agreement and cosmetology agreement.
- Ms. Jacobs advises school districts and county offices of education with respect to general facility and construction issues, including the negotiation of construction contracts and projects delivered pursuant to Education Code Section 17406.



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Professional Activities & Affiliations

Ms. Jacobs' professional activities include giving formal presentations on the formation of business entities to a variety of business organizations and participating on panel discussions regarding the "lease-lease back" construction delivery method for the Western Council of Construction Consumers. Ms. Jacobs actively participates in community organizations such as:

- California Chamber of Commerce, International Trade Committee
- Californians for School Facilities

Other professional activities and affiliations include:

- Admitted to practice in California and Texas
- Member, National Association of Bond Lawyers
- Member, American Bar Association
- Member, Sacramento County Bar Association
- Member, California State Bar Association

Academic Background

B.S. University of Houston, 1974
— *Graduated Magna Cum Laude*

M.Ed. University of Houston, 1977

J.D. St. Mary's University, 1986
— *Graduated with Distinction*