STATE OF MINNESOTA



TIM WALZ GOVERNOR

NOTICE OF APPOINTMENT Jenny Starr

690 Parkview Avenue St. Paul, Minnesota 55117 County of Ramsey Congressional District 4

Because of the special trust and confidence I have in your integrity, judgment, and ability, I have appointed and commissioned you to have and to hold the office of:

CHIEF ADMINISTRATIVE LAW JUDGE

OFFICE OF ADMINISTRATIVE HEARINGS

Effective: September 3, 2019

Term Expires: June 30, 2025

This appointment carries with it all rights, powers, duties, and emoluments granted by law and pertaining to this position until this appointment is superseded or annulled by me or other lawful authority or by any law of this State.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Minnesota to be affixed at the State Capitol in the City of Saint Paul, July 30, 2019.

Governor

Secretary of State

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Replacing: The Honorable William J. Marshall

JENNYSTARR

690 Parkview Avenue * Saint Paul, Minnesota 55117 * 651.216.0157 * jennyleestarr@gmail.com

May 29, 2019

Lola Velazquez-Aguilu
Chair of the Commission on Judicial Selection
Office of Governor Tim Walz and Lieutenant Governor Peggy Flanagan
130 State Capitol
75 Reverend Dr. Martin Luther King Jr. Blvd
St. Paul, MN 55165

President of the Senate

Re: Application for Chief Administrative Law Judge

Dear Ms. Velazquez-Aguilu:

I am a leader whose integrity, proven dedication to public service, and advocacy for inclusion, make me a valuable asset in the pursuit of fair and equitable government action and delivery of quality government service.

As an Assistant Commissioner, I manage more than 50% of Department of Revenue across five divisions, more than 700 employees, and an operational budget of over \$80 million. I am highly regarded as a leader who ensures the delivery excellent government services:

- Increased customer satisfaction with over 97% of businesses report being treated fairly during a sales tax audit.
- Increased efficiency with over 80% of business income tax field audits completed within one year, compared to less than 50% in 2014.
- Advanced innovation with our new, Sales Tax Rate Interactive Map. This web-based application received a 2019 North America ClearMark Award for the successful use of plain-language principals to delivery high quality government service.

Further, as in-house counsel, I took pride in my ability to provide clear, concise, and comprehensive legal analysis, guiding Revenue's actions to ensure a fair, lawful, and equitable enforcement of our tax laws. In this role, I advised auditors and administrative appeals officers, responded to subpoenas and data practices requests, produced answers to interrogatories and discovery requests, prepared witnesses for trial testimony, and supported negotiations and mediations to bring multi-million dollar cases to final resolution.

Finally, as an advocate, I revel in opportunities to transform government, solve problems, and serve people. I began my career fighting for access to judicial systems for low-income families in Dakota County. This work required strong legal skills: research, writing, motion practice, discovery, evidentiary hearings, and negotiations. It also required the ability to secure, time and again, free professional services ranging from attorneys to custody

evaluators, parenting time mediators, and mental health providers. Most importantly, it required a high level of intercultural competency and the ability to adapt my delivery of service to the different needs, goals, and priorities of each client and their family.

To do this work well – to solve problems and serve people – I brought to my family law practice intercultural skills honed while promoting universal human rights for the Roma Gypsy of Northern Ireland and securing medical assistance for people living HIV/AIDS in Los Angeles, California.

Today, I draw from all of this experience, as I champion Revenue's Diversity and Inclusion Strategic Plan and sponsor our employee-led diversity and inclusion leadership program. Here, I work in collaboration with employees and managers to:

- Create a shared vision of respect and inclusion for which all employees are accountable.
- Increase the diversity of Revenue's workforce.
- Expand engagement opportunities for employees, taxpayers, and our stakeholders.
- Ensure accessible and equitable services that meet the needs of diverse communities.

I look forward to continuing to solve problems, serve people, and provide access to high-quality government services as the Chief Administrative Law Judge at the Office for Administrative Hearings.

Sincerely,

Jenny Starr

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STATE OF MINNESOTA APPLICATION for CHIEF ADMINISTRATIVE LAW JUDGE

	Applica	ant Data		
Name Starr Jenn (Last) (First)	у	Lee (Middle)	034462X (Attorney License Number)	
Address of residence 690 Parkview A (Street)	venue			
Saint Paul (City)	Minnesota (State)	55117 (Zip Code)	Ramsey (County)	
Cell telephone (<u>651</u>) <u>216</u> - <u>0157</u>				
	Current E	mployment		
Position <u>Assistant Commissioner</u>				
Employer Minnesota Department of R	evenue			
Dates of Employment From 10/2007	To <u>present</u>			•
Employer address 600 Robert Street N	orth (Street)			
Saint Paul (City)	Minnesota (State)	55101 (Zip Code)	Ramsey (County)	
Office telephone (<u>651</u>) <u>556</u> - <u>4090</u> Fa	acsimile ()			
F-mail address ienny starr@state mn	116			

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Past Employment History

List employment and other professional positions (including military service) since college

Position	Employer	Location	Dates of Employment
Legal Assistant	Mavity & Associates	Bloomington, Minnesota	10/1999 - 9/2000
Law Clerk	Equality Commission	Belfast, Northern Ireland	Summer 2001
Law Clerk	Bet Tzedek Legal Services	Los Angeles, California	Summer 2002
Research Assistant	Professor Susan Wolf University of Minnesota Law School	Minneapolis, Minnesota	9/2002 - 5/2003
Law Clerk	Minnesota Court of Appeals	St. Paul, Minnesota	8/2003 - 8/2005
Attorney	Legal Assistance of Dakota County	Apple Valley, Minnesota	8/2005 - 10/2007
Adjunct Professor	William Mitchell College of Law	Saint Paul, Minnesota	9/2007 - 6/2014
Attorney	Minnesota Department of Revenue	Saint Paul, Minnesota	10/2007 - 12/2013
Senior Manager for Tax Policy	Minnesota Department of Revenue	Saint Paul, Minnesota	12/2013 - 6/2014
Assistant Commissioner	Minnesota Department of Revenue	Saint Paul, Minnesota	6/2014 - present

Education

	School	Degree	Graduate Date
Undergraduate	University of Minnesota	B.A.	1999
Law School	University of Minnesota	J.D.	2003
Executive Education	Harvard University	Certificate RECE	TWED

List any awards, scholarships, or other recognitions you received

Undergrad	duate	Law School	AUG 0 6 2019
Honors	 summa cum laude President's Leadership and Service Award Honors Division Senior Thesis Grant Pat Hasselmo Scholarship Waller Scholarship 	Honors	 cum laude Presidie in Grant nate Howard Liebhaber Human Rights Award MN Justice Foundation Public Interest Award Royal A. Stone Memorial Scholarship Uncommon Legacy Foundation Scholarship Walter H. Judd International Graduate & Professional Fellowship
Activities	 Women's Center, Student Director Chrysalis Center for Women, L.A.W. Clinic Advocate 	Activities	 Tax Clinic, Student Director South Texas Asylum Representation Project, Student Attorney Wagner Labor Law Moot Court, Member Lambda Law Students Association, President Lambda Legal, Volunteer

Professional History

Describe the nature of your law practice.

Advocate

I began practice providing free representation to low-income people in family law matters: marriage dissolution, child custody, child support, and orders for protection. I carried a challenging caseload, averaging thirty active civil cases with significant motion practice. I successfully negotiated and mediated to resolution a majority of cases, litigated through trial a third-party custody matter that could not settle, and successfully defended a dissolution judgment twice at the Minnesota Court of Appeals.

Counsel

Later, at the Department of Revenue, I developed an expertise in state and local tax laws, serving the department as counsel in areas of corporate franchise tax, estate and gift taxes, pass-through entities, unrelated business income tax, and other administrative law areas. I provided written guidance, describing complex tax statutes and rules in clear, concise and understandable terms, for use by auditors and appeals officers. I advised in the writing of accessible and understandable information for taxpayers, including forms, instructions, fact sheets, notices and rules. I ensured that services, procedures, and tax processing systems administered existing laws accurately and provided taxpayers with due process, including the opportunity to appeal and to be represented.

Manager

Today, as an Assistant Commissioner, I provide executive leadership through delegated authority to administer Minnesota's corporate income, pass-through entity income, fiduciary and trust income, estate and gift, sales and use, insurance, cigarette, alcohol, tobacco, and petroleum taxes. I also oversee our tax-related criminal investigations program and our program for collecting tax and other agency debt. I manage an operational budget of over \$80 million across five divisions and more than 700 employees. We work together to ensure that everyone reports, pays, and receives the right amount: no more, no less. This includes ensuring our customers have the information, education, and services they need to comply with Minnesota's tax laws; enforcing the tax laws by identifying and addressing patterns of non-compliance; and fostering a productive, innovative, and healthy work environment that promotes and includes a diverse workforce.

What percentage of your practice is devoted to civil matters? 100% criminal matters? 0%

How many cases have you tried to a verdict? 1 tried to verdict, 2 appeals to Minnesota Court of Appeals

How many were jury trials? 0

Court trials? 1

Describe the general nature of those cases

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All courtroom experience at the district and appellate level is in family law matters.

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Describe your pro bono legal activities in the last five (5) years, the nature of the work, and the number of hours devoted annually to the activities

At Legal Assistance of Dakota County, I managed a county wide, pro bono program increasing in two years active participation of volunteer attorneys from 30 to 75. After leaving Legal Assistance of Dakota County, I volunteered as a pro bono attorney in appellate matters, successfully defending a dissolution judgment twice at the Minnesota Court of Appeals.

Later, my wife and I obtained a license to foster children and adopted our now 15-year old son at age 8, after he experienced significant early childhood trauma. Since adopting our son, we have dedicated our efforts to parenting and tirelessly advocating for a child with significant disability and mental health needs.

List all jurisdictions in which you have been admitted to practice law State or federal jurisdiction

Date of admission

State of Minnesota

State of California

2005 2005 - 2018 (no longer paying dues)

List current and past memberships/activities in law and/or professional associations

Professional Recognition for Pro Bono Program Management

- Dakota County HEROES Award (2006)
- Dakota County Spreading the Cheer Award (2006)

Professional Leadership Roles

- Board of Directors, Minnesota Lavender Bar Association (2007-2009)
- Secretary, National Lesbian, Gay, Bisexual, Transgender Bar Association (2007-2009)
- Chair, Minnesota Lavender Bar Association (2009-2011)
- Streamlined Sales Tax, Governing Board Delegate (2014-present)

Professional Memberships

- Minnesota State Bar Association (2007-present)
- Ramsey County Bar Association (2007-present)
- Minnesota Lavender Bar Association (2003-present)
- National Lesbian, Gay, Bisexual Transgender Bar Association (2007-2011)

Describe any teaching you have done in law school, continuing legal education, or other professional education programs

Adjunct Professor, William Mitchell College of Law

Planned, developed, and taught legal writing curriculum for students at risk of not completing three years of legal studies. Curriculum developed the analytical skills necessary to succeed in law school while also focusing on the relationships, self care, and mentoring that supports students of color, women, students with disabilities, and students from lower-income families. Student evaluations rated teaching as "outstanding" in areas of respect, style, clarity, usefulness, and overall experience.

Note: Please see additional experience as a lecturer and public speaker below.

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List any articles or publications you have written since law school

Continuing Legal Education • (Lecturer)

- Minnesota State Bar Association Tax Section Judges Conference
- Minnesota State Bar Association Annual Tax Institute (2018, 2017)
- Minnesota State Bar Association Tax Law Town Hall (2018, 2017, 2014)
- Advanced Employee Benefits Workshop (2009)

Continuing Professional Education (Lecturer)

Minnesota Society of Certified Public Accountants Annual Tax Conference (2018, 2017)

Other Public Speaking

- Minnesota Center for Fiscal Excellence, Annual Meeting (2018)
- Council on State Taxation, Tax Seminar (2018, 2015)
- New Businesses and the Minnesota Department of Revenue (2016)
- Association of Minnesota Counties, Annual Policy Conference (2017)
- Minnesota Chamber of Commerce, Business Day at the Capitol (2014)
- Minneapolis Pension Council, Minnesota State Source Tax Law Seminar (2008)

Identify the lawyer adversaries in the last five matters you have completed, including telephone numbers when possible

Note: As Assistant Commissioner, Senior Manager for Tax Policy, and Attorney (in-house) at the Minnesota Department of Revenue, I am the "client" in tax controversies and the department is represented by the Attorney General. Thus, I do not have "lawyer adversaries" in the traditional sense. Professionals who have interacted with me as an administrator of tax laws and in "tax controversies" broadly speaking include:

- Gina DeConcini, Managing Director, KPMG LLP (612-305-5995)
- Heather Broneak, Assistant Tax Director, University of Minnesota (612-626-6174)
- Joe Huddleston, Executive Director of Tax Services, Ernst & Young (202-327-7785)
- Susan Haffield, Partner, PwC (612-596-4842)
- Ward Einess, Einess Strategies LLC (612-741-7959)

Identify the last two judges before whom you made significant appearances

Note: As Assistant Commissioner, Senior Manager for Tax Policy, and Attorney (in-house) at the Minnesota Department of Revenue, I no longer appear in court. Nevertheless, I make significant appearances at both House and Senate Tax Committees:

- Representative Paul Marquart, Tax Committee Chair (651-296-6829)
- Representative Greg Davids, Tax Committee Ranking Minority Lead (651-296-9278)
- Senator Roger Chamberlain, Tax Committee Chair (651-296-1253)
- Senator Ann Rest, Tax Committee Ranking Minority Member (651-296-2889)

List your residences for the last 10 years Address (street, state, city, ZIP code)

- 690 Parkview Avenue, Saint Paul, MN 55117
- 1176 Edmund Avenue, Saint Paul, MN 55104

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4/2016 - present 2/2006 - 4/2016

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List significant community activities Offices held

President of the Senate Dates of involvement

Minnesota Fringe Festival, Volunteer

Lambda Legal Defense Fund, Volunteer

University of Minnesota, GLBTQA Programs Office, Mentor Galtier Community School, Parent Teacher Organization, Chair

League of Women Bowlers, Team Captain

2001 - 2011 2007 - 2009 2013 - 2014

2000 - 2013

2017- present

(Signature of applicant)	(Date)
5	May 29, 2019
I certify that the information contained in this application appointment may become public knowledge.	is true and accurate. I understand that my candidacy for judicial
If no to any of the above questions, please attac	
functions of this job include but are not limited to, p communicating clearly and effectively, both orally a court? Yes No	erforming legal resparch, attending court wherever necessary, and in writing, and expeditioutalyodetiding dissues coming before the
Yes No Can you perform the essential functions of a judge,	AUG 0.6 2019 , with or without reasonable accommodation? The essential
Do you currently hold an active attorney license wh	ich authorizes you to practice law in the state of Minnesota?
	are now due, and are you current in payment of all taxes?
If yes to any of the above, please attach an expl	anation.
Have you ever been convicted of a crime? Yes ⊠ No	
Have you ever been sanctioned under Rule 11 of the M.S. §549.211? Yes ⊠ No	he Minnesota or federal Rules of Civil Procedure or under
Have you ever been sued either in your capacity as were engaged? Yes ⊠ No	s a lawyer or in conjunction with any other business in which you
Are there any pending complaints against you? Yes ⊠ No	
	inded, or otherwise disciplined by a bar association ethics ility Board (or the corresponding ethics board of another state)?
Have you ever been involuntarily discharged or ten Yes ⊠ No	minated from a job?
Have you ever been suspended, expelled, or other which you were enrolled? Yes ☒ No	wise discharged from a college, graduate or professional school
Yes 🛛 No	

*The Office of Governor Tim Walz and Lt. Governor Peggy Flanagan is committed to providing equal access to the judicial selection process for all interested individuals. If you need alternative formats or services because of a disability, please contact Carl Dennis at (651) 201-3433 or via email at carl.dennis@state.mn.us with your request.

JENNYSTARR

690 Parkview Avenue * Saint Paul, Minnesota 55117 * 651.216.0157 * jennyleestarr@gmail.com

Assistant Commissioner. Provide executive leadership for the administration of corporate income, pass-through entity income, fiduciary and trust income, estate and gift, sales and use, insurance, cigarette, alcohol, tobacco, and petroleum taxes. Oversee our tax-related criminal investigations program and our program for collecting tax and other agency debt. Manage an operational budget of over \$80 million across five divisions and more than 700 employees. Recognition: 2015, 2016 and 2017 Achievement Awards.

Minnesota Department of Revenue, Saint Paul, Minnesota 12/2013-6/2014 Senior Manager for Tax Policy. Strategically planned, designed, developed, and pursued tax policy law changes to make the broad revenue system fair, simple, and competitive. Provided executive leadership and oversight for the department's legal staff, administrative appeals officers, tax research division, and property tax division. Oversaw an operational budget of more than \$10 million across three divisions and 100 employees.

Minnesota Department of Revenue, Saint Paul, Minnesota 10/2007-12/2013 Attorney. Provided legal advice in areas of corporate income tax, estate and gift taxes, pass-through entities, unrelated business income tax, and other administrative law areas. Drafted legislation and developed tax policy and legislative initiatives in collaboration with executive leadership. Recognition: 2013 Achievement Award.

William Mitchell College of Law, Saint Paul, Minnesota 9/2007-6/2014 Adjunct Professor. Planned, developed, and taught legal writing curriculum for students at risk of not completing three years of legal studies. Curriculum developed the analytical skills necessary to succeed in law school while also focusing on the relationships, self care, and mentoring that supports students of color, women, students with disabilities, and students from lower-income families. Recognition: Student evaluations rated teaching as "outstanding" in areas of respect, style, clarity, usefulness, and overall experience.

Legal Assistance of Dakota County, Apple Valley, Minnesota 8/2005-10/2007 **Attorney.** Provided free representation to low-income people in family law matters: marriage dissolution, child custody, child support, and orders for protection. Managed a countywide *pro bono* program, growing the number of active volunteers from 30 to over 75. Recognition: 2006 Dakota County HEROES and Spreading the Cheer Awards.

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Minnesota Court of Appeals, Saint Paul, Minnesota

8/2003-8/2005

Law Clerk. Assisted The Honorables Harriet Lansing, Robert H. Schumacher, and James C. Harten in all aspects of appellate review, including research and writing of pre-argument memoranda; synthesizing voluminous trial records; and researching, editing, and evaluating legal analysis in drafts of written opinions.

Bet Tzedek Legal Services, Los Angeles, California

Summer 2002

Law Clerk. Reached successful outcomes through research, writing, and representation at administrative appeal hearings in disability benefits cases. Worked with diverse clients, including veterans, transgender sex workers, people living with HIV/AIDS, and people with mental illness. <u>Recipient</u>: Dorot Foundation Grant.

Equality Commission, Belfast, Northern Ireland

Summer 2001

Law Clerk. Consulted with Irish Travelers, researched international human rights laws establishing a fundamental right to culture and drafted legislation to secure cultural rights for Irish Travelers in the Northern Ireland Bill of Rights. Recipient: Walter H. Judd International Graduate & Professional Fellowship.

John F. Kennedy School of Government at Harvard University Certificate, 2017 Executive Education Certificate Program

Comparative Tax Policy and Administration

University of Minnesota Law School

J.D., 2003

Honors:

cum laude

Howard Liebhaber Human Rights Award

Minnesota Justice Foundation Public Interest Award

Uncommon Legacy Foundation Scholarship

Royal A. Stone Memorial Scholarship

Activities:

Tax Clinic, Student Director

South Texas Asylum Representation Project, Student Attorney

Wagner Labor Law Moot Court, Member Lambda Law Students Association, President

Lambda Legal Volunteer

University of Minnesota College of Liberal Arts

B.A., 1999

Major: Honors: Women's Studies (with minors in Mathematics and Japanese)

iors: summa cum laude

President's Student Leadership and Service Award ECEIVED

Honors Division Senior Thesis Grant

Pat Hasselmo Scholarship

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Waller Scholarship
Activities: Minnesota Women'

Minnesota Women's Center, Student Director

Chrysalis Center for Women, L.A.W. Clinic Advortesident of the Senate

Public Speaking

- Minnesota State Bar Association, Tax Section, Tax Law Town Hall (January 28,
- Council on State Taxation, Mid-West Regional State Tax Seminar (November 12, 2015)
- Minnesota Chamber of Commerce, Business Day at the Capitol (March 3, 2014)
- Minnesota State Bar Association, Tax Section, Tax Law Town Hall (January 22, 2014)
- Minnesota State Bar Association, Advanced Employee Benefits Workshop (January 22, 2009)
- Minneapolis Pension Council, Minnesota State Source Tax Law Seminar (December 18, 2008)
- Hennepin County Bar Association Tax Section, Annual Minnesota Tax Roundup and Tax Development Seminar (June 16, 2008)

Publications

- Jenny Ryan et al., Notes and Trends: Tax, Bench & Bar, May/June 2003, at 56.
- Jenny Ryan & Kathryn Sedo, Notes and Trends: Tax, Bench & Bar, Dec. 2002, at 32.
- Jenny L. Ryan, Cecelia Razook: Six decades of activism in the labor movement, Union Advocate, June 17, 1998, at 5.

Recognition for Pro Bono Program Management

- Dakota County HEROES Award (2006)
- Dakota County Spreading the Cheer Award (2006)

Leadership

- Streamlined Sales Tax, Governing Board Delegate (2014-present)
- Chair, Minnesota Lavender Bar Association (2009-2011)
- Secretary, National LGBT Bar Association (2007-2009)
- Board of Directors, Minnesota Lavendar Bar Association (2007-2009)

Memberships

- Minnesota State Bar Association (2007-present)
- Ramsey County Bar Association (2007-present)
- Minnesota Lavender Bar Association (2003-present)
- National LGBT Bar Association (2007-2011)

Activities

- Leauge of Women Bowlers, Team Captain (2017-present)
- Galtier Community School Parent Teacher Organization, Chair 2013 2014
 University of Minnesota, GLBTQA Programs Office, Mentor (2007-2009)
- Lambda Legal Defense Fund, Volunteer (2001-2011)
- Minnesota Fringe Festival, Volunteer (2000-2013)

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Licensure

The Supreme Court of the State of Minnesota, admitted 200 Fresident of the Senate