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March 29, 2019

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VIA CERTIFIED MAIL, R.R.R. & REGULAR MAIL

Stephen N. Severud 40 Baldwin Road, Suite 5 Parsippany, NJ 07054

Re: In the Matter of Stephen N. Severud

Docket No. 18-419
District Docket No. XA-2017-0017E
LETTER OF ADMONITION

Dear Mr. Severud:

The Disciplinary Review Board has reviewed your conduct in the above matter and has concluded that it was improper. Following a review of the record, the Board determined to impose an admonition for your violation of <u>RPC</u> 1.1(a) (gross neglect) and <u>RPC</u> 1.3 (lack of diligence).

Specifically, in March 2014, Benson Ross retained you to appeal the 2014 tax assessment on his Bernardsville, New Jersey home. You filed the tax appeal with the Somerset County Tax Board, which was denied. Thereafter, you timely filed an appeal of the assessment with the Tax Court, as well as a direct appeal of Ross's 2015 tax assessment, which by then had been levied by the borough.

Although you negotiated a settlement with the borough attorney for a reduction of the 2016 and 2017 assessments, you failed to prepare the settlement documents or to dismiss the pending 2014 and 2015 appeals, which was a condition of the settlement. Thereafter, you negotiated another settlement that moved the lowered assessments forward by one year, but you failed to comply with the terms of the agreement. You also failed to adequately communicate with the borough attorney to finalize the settlements.

Ross terminated your services. Dealing directly with the borough, he was able to resolve his tax appeal problems. Your conduct was unethical and violated RPC 1.1(a) (gross

I/M/O Stephen N. Severud, DRB 18-419

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neglect) and <u>RPC</u> 1.3 (lack of diligence). The panel dismissed the charges of <u>RPC</u> 8.4(a) and <u>RPC</u> 8.4(d) as not pleaded properly.

In imposing only an admonition, the Board considered, in mitigation, your absence of a disciplinary history, your expressed remorse, your willingness to discuss returning a portion of the fee to Ross, and your attendance at Alcoholics Anonymous. The Board further determined that you should be subject to alcohol monitoring by the Office of Attorney Ethics.

Your conduct has adversely reflected not only upon you as an attorney but also upon all members of the bar. Accordingly, the Board has directed the issuance of this admonition to you. R. 1:20-15(f)(4).

A permanent record of this occurrence has been filed with the Clerk of the Supreme Court and the Board's office. Should you become the subject of any further discipline, it will be taken into consideration.

The Board has also directed that the costs of the disciplinary proceedings be assessed against you. An invoice of costs will be forwarded under separate cover.

Very truly yours,

Ellen A. Brodsky Chief Counsel

EAB/jm

c: Chief Justice Stuart Rabner

Associate Justices

Heather Joy Baker, Clerk

Supreme Court of New Jersey

Bonnie C. Frost, Chair

Disciplinary Review Board (e-mail)

Gail G. Haney, Deputy Clerk

Supreme Court of New Jersey (w/ethics history)

Charles Centinaro, Director

Office of Attorney Ethics (interoffice mail and e-mail)

Diana C. Manning, Chair

District XA Ethics Committee (e-mail)

Caroline Record, Secretary

District XA Ethics Committee (regular mail and e-mail)

Benson T. Ross, Grievant (regular mail)