

Susan A. Feeney, Distinguished Tax Attorney and Leader, Receives NJSBF 2020 Medal of Honor



When Morristown Medical Center's nonprofit tax-exempt status was challenged by the municipality, Susan A. Feeney, one of the foremost authorities on New Jersey state and local taxes, was brought in to help settle the case, which was closely watched around the country. Feeney's expertise helped settle the decades-long property tax dispute in 2015 and paved the way for other not-for-profits to settle similar challenges in New Jersey.

Over the course of an illustrious career, Feeney, a partner at McCarter & English in Newark, has become one of the state's go-to property tax appeal lawyers. She has litigated numerous cases in the New Jersey Tax Court and the New Jersey Supreme Court, and some of these precedent-setting decisions have helped forge new tax law.

Joseph Lubertazzi Jr., McCarter & English chairman, said Feeney's track record at the firm "reflects her extraordinary skill and the tremendous trust she has inspired in clients in all sectors. Through Susan's efforts, hospitals, health-care providers and commercial real estate developers throughout our area have sought and achieved fair taxation, and thus helped drive our state and regional economies."

For Feeney's exemplary contributions to the justice system, marked by a career of professionalism and enhancing New Jersey's legal legacy, she will be honored with the New Jersey State Bar Foundation's (NJSBF) 2020 Medal of Honor.

"The Foundation is proud to award its highest honor to Susan for her distinguished career and dedication and commitment to the organized bar. The legal profession, bar and community have been the beneficiaries of her leadership, energy and vision," said Norberto A. Garcia, president of the NJSBF.

"I am extremely humbled to receive the Medal of Honor," Feeney said. "When I was NJSBF president, I had the honor to present the past recipients with a special commemorative medal. I have a picture of all the past Medal of Honor recipients from that ceremony in my office, and I am so honored now to be included with such a distinguished group."

Feeney added that when she was New Jersey State Bar Association (NJSBA) president, she met many lawyers and judges at events across the state "who are engaged in serving their communities in so many special ways that we never read about. They are deserving of the Medal of Honor and that is why I am very humbled to receive this honor."

A lifelong passion

Those who know Feeney say the award is richly deserved, and praised her legal skills, experience and commitment to giving back to the legal profession and community.

Feeney and her family lived in Cedar Grove, her mother was a nurse and her father was an engineer. She studied secondary education at Seton Hall University, where she graduated *summa cum laude*. Instead of pursuing a career in the classroom, though, Feeney followed a childhood passion to go to law school.

She attended Fordham Law School, where she discovered an interest in tax law. After graduation, she clerked for Judge Richard M. Conley in the newly created New Jersey Tax Court. She spent several years working at what was then Lowenstein, Sandler, Kohl, Fisher & Boylan in Roseland, before becoming a founding partner with Conley in a small firm. She joined McCarter & English in 1991, and shortly thereafter became an equity partner.

An authoritative source on state and local taxes, Feeney has written and lectured extensively on the subject, including as an adjunct professor at Fairleigh Dickinson University and for the New Jersey Institute for Continuing Legal Education.

She enjoys the challenges of litigation, and particularly recalled one case early in her career when she litigated an issue surrounding the applicability of the New Jersey sales tax on discount coupons for a fast-food franchise.

"I won the case and the then-director of the New Jersey Division of Taxation told me, in jest, that he always had indigestion when he ate at a fast-food establishment after that," she said.



Giving back

Feeney has been dedicated to serving not only the legal community but the wider community at home and abroad. She said her personal belief in service to others derives from her Catholic faith. She has been involved in mission work in marginalized communities overseas. In her career as a lawyer, Feeney said, “service to others and providing access to justice also comes from the privilege of having a law degree and having a moral obligation to help those who are less fortunate and who cannot navigate the judicial system themselves.”

Joseph T. Boccassini, managing partner at McCarter & English, said Feeney’s dedication to the service of others, “even in the most difficult circumstances, has inspired her friends and colleagues throughout this firm, and likewise earned her recognition as a leader in social justice initiatives.”

Feeney is a founding member of the Legal Services Foundation of Essex County and the Volunteer Lawyers for Justice. Richard J. Badolato, a former president of the NJSBF and NJSBA, noted that after the tragedy of the Sept. 11 attacks, Feeney mobilized hundreds of lawyers to volunteer their legal talents at Liberty State Park to assist the survivors and their families.

He said the endeavor was emblematic of her service to others and her ability to lead and accomplish what she sets out to do. “She is a doer. She is somebody who gets it done before you can even blink your eyes.”

Ralph J. Lamparello, treasurer of the NJSBF and a former president of the NJSBA, said Feeney “represents the paradigm of what every lawyer should aspire to achieve. While practicing in the top tier of our profession, she managed to give back to the legal profession with her deep commitment to the bar association and community. And she is a humble person.”

Feeney’s involvement with the NJSBA has spanned four decades, and she has served on numerous committees. Wayne J. Positan, a former president of the NJSBA and former trustee of the NJSBF, said Feeney helped put the NJSBF on firm financial footing when IOLTA funding decreased.

“She’s a great leader and she sees things through,” he said.

Feeney describes herself as a perfectionist who strives to be the best at what she does. “I try to learn from every experience I have. I also love what I do, which helps motivate me. I look forward to a new challenge every day,” she said.

Feeney has also maintained a longstanding commitment to mentoring and guiding women in the law. When she started practicing in 1981 there were just a handful of women at the large firms.

“We were generally left on our own to figure things out. We tried to ‘fit in’ by dressing like the men and acting like the men. I was fortunate to have a few mentors, both women and men, to give me advice,” Feeney said. “Once I was established in my career, I wanted to help the women coming after me become leaders. Through my bar association work I also expanded my interest to help promote diversity on all levels. I have been very impressed with the young lawyers of today. They are insisting on diversity across the practice, and that is a good thing.”

Lynn Fontaine Newsome, a former president of the NJSBA and NJSBF, said Feeney has gone above and beyond for the profession. “She has given her all and pretty much done it all,” Newsome said, “between her commitment to the bar on every level and chairing or sitting on professional committees. And she’s done so much for charities. She doesn’t just talk the talk, she lives it. It’s woven into her life, it’s exactly who she is, and that’s the beauty of it. There is nothing she’s ever done in all the years I have known her without giving 100 percent. It’s integrated into her life. That’s who she is.”

