

The Probate Team 2021

Probate Power Hour

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I. YOUR FLORIDA LAW LICENSE

- A. Do you have an Inventory Attorney designated with The Florida Bar?
 - 1. If not, you are in violation of the Rules Regulating The Florida Bar.¹
- B. Designate (or change) your inventory attorney in your portal at FloridaBar.Org.
 - 1. “Inventory Attorney Link” on the left side of the homepage.

II. GETTING PAID AS PERSONAL REPRESENTATIVE

- A. An attorney who prepared or supervised the execution of a will may serve as personal representative.
- B. But, if the attorney wants to be paid as personal representative, then the attorney must make certain disclosures. The disclosures are:
 - 1. “Subject to certain statutory limitations, most family members, regardless of their residence, and any other persons who are residents of Florida, including friends and corporate fiduciaries, are eligible to serve as a personal representative;
 - 2. Any person, including an attorney, who serves as a personal representative is entitled to receive reasonable compensation for serving as a personal representative; and
 - 3. Compensation payable to the personal representative is in addition to any attorney fees payable to the attorney or the attorney's firm for legal services rendered to the personal representative.”²

¹ Rule 1-3.8(e).

² Florida Probate Code §733.617(8)(a).

- C. Making the disclosures is not enough; the testator must also acknowledge receiving the disclosures.
 - 1. “The testator must execute a written statement acknowledging that the disclosures required [] were made prior to the execution of the will. The written statement must be in a separate writing from the will but may be annexed to the will. The written statement may be executed before or after the execution of the will in which the attorney or related person is nominated as the personal representative.”³
- D. Attribution rules apply.
 - 1. “An attorney is deemed to have prepared or supervised the execution of a will if the preparation or supervision of the execution of the will was performed by an employee or attorney employed by the same firm as the attorney at the time the will was executed.”⁴
- E. Nomination and power to nominate if so nominated.
 - 1. “An attorney or a person related to the attorney is deemed to have been nominated in the will when the will nominates the attorney or the person related to the attorney as personal representative, copersonal representative, successor, or alternate personal representative in the event another person nominated is unable to or unwilling to serve, or provides the attorney or any person related to the attorney with the power to nominate the personal representative and the attorney or person related to the attorney was nominated using that power.”⁵
- F. Not applicable to relatives.⁶

³ Florida Probate Code §733.617(8)(b).

⁴ Florida Probate Code §733.617(8)(c)(1).

⁵ Florida Probate Code §733.617(8)(c)(3).

⁶ Florida Probate Code §733.617(8)(a).

G. Forms for Compliance.

1. Statute creates a safe harbor if the written statement signed by the testator is in substantially the form provided in the statute.
2. See Appendix 1 for sample form.⁷

III. KEEPING THE PRESUMPTION, THE PRESUMED REASONABLE PRESUMPTION, THAT IS!

A. For an attorney representing a personal representative in an estate administration and an attorney representing a trustee in an initial trust administration, the law establishes an amount of compensation that is presumed to be reasonable.⁸

1. The law does NOT create a statutory fee.
2. The law does NOT create an amount as a matter of right.
3. The law creates a presumption, and that's all. We are lucky the presumption still exists. But as we all know, a presumption can be rebutted.

B. An attorney representing a personal representative or a trustee in an initial trust administration who intends to charge a fee based upon the reasonable compensation schedule shall make certain disclosures, in writing, to the personal representative or trustee.⁹ The required disclosures are:

1. There is not a mandatory statutory attorney fee.
2. The attorney fee is not required to be based on the size of the estate or trust, and the presumed reasonable fee may not be appropriate in all instances.
3. The attorney fee is subject to negotiation between the attorney and the personal representative or trustee.

⁷ The sample form is provided for the reader's consideration. In case any of you would be silly enough to think you could rely upon that disclosure, or anything else in these materials, Laird A. Lile and Laird A. Lile, PLLC expressly adopt the exclusionary language required for negating all warranties by assuring you that these materials are "as is" and "with all faults." See, e.g., F.S. 672.316. In other words, while your reference to these materials is encouraged, think for yourselves as you counsel your clients. And, send any ideas for improving the disclosure or any mistakes you note to LLile@Laird A. Lile.com.

⁸ Florida Probate Code §733.6171 and Florida Trust Code §736.1007.

⁹ Florida Probate Code §733.6171(2)(b) and Florida Trust Code §736.1007(1)(b).

4. The selection of the attorney is made by the personal representative or trustee, who is not required to select the attorney who prepared the will or trust instrument.
 5. The trustee shall be entitled to a summary of ordinary and extraordinary services rendered for the fees agreed upon at the conclusion of the representation. The summary shall be provided by counsel and shall consist of the total hours devoted to the representation or a detailed summary of the services performed during the representation.
 6. The attorney shall obtain the timely signature acknowledging the disclosures from the personal representative or trustee.
- C. Consequences of a failure to make the disclosure:
1. The attorney may not be paid for legal services without prior court approval of the fees or the written consent of the personal representative and interested parties¹⁰ or the trustee and qualified beneficiaries.¹¹
- D. Factors in determining a reasonable fee now include:
1. Any agreement related to the attorney's compensation and whether written disclosures were timely made to the personal representative or trustee.¹²
- E. Effective date:
1. "Initial estate and initial trust administrations commenced on or after October 1, 2021."
- F. See Appendix 2 for sample form.

IV. THE LOOK THROUGH RULE

- A. Please, please, don't forget this rule!
- B. "Beneficiary" means heir at law in an intestate estate and devisee in a testate estate. The term "beneficiary" does not apply to an heir at law or a devisee after that person's interest in the estate has been satisfied. In the case of a devise to an existing

¹⁰ Parties, not persons. Cf., Florida Probate Code §731.201(23).

¹¹ Florida Probate Code §733.6171(2)(d) and Florida Trust Code §736.1007(1)(d).

¹² Florida Probate Code §733.6171(5)(i) and Florida Trust Code §736.1007(6)(i).

trust or trustee, or to a trust or trustee described by will, the trustee is a beneficiary of the estate. Except as otherwise provided in this subsection, the beneficiary of the trust is not a beneficiary of the estate of which that trust or the trustee of that trust is a beneficiary. **However, if each trustee is also a personal representative of the estate, each qualified beneficiary of the trust as defined in s. 736.0103 shall be regarded as a beneficiary of the estate.**”¹³

- C. Think about this rule before:
 - 1. Filing a petition for administration; and
 - 2. Accepting an appointment as successor trustee of a trust to which the residuary of the estate is devised.

V. FLORIDA UNIFORM DIRECTED TRUST ACT

- A. This is a big deal to some planners.
 - 1. New Part XIV to the Florida Trust Code.¹⁴
- B. Adoption of a uniform act, the Uniform Directed Trust Act.
 - 1. With some Florida twists.
- C. Directed trusts give a person other than a trustee a power over some aspect of the administration of the trust.
- D. New terms:
 - 1. Directed trust - a trust with a power of direction.
 - 2. Directed trustee - the trustee receiving the direction.
 - 3. Powers of direction - the power given to the trust director.
 - 4. Trust director - the person directing the trustee.
 - a. This term includes the position often referred to as a “trust protector” or “protector” in a trust instrument.
- E. Expanded terms:

¹³ Florida Probate Code §731.201(2) (emphasis added).

¹⁴ Florida Trust Code §736.1401, et seq.

1. The definition of “terms of a trust” is expanded to include the provisions as established, determined, or amended by a trustee or trust director, court order, or nonjudicial settlement agreement.

F. Protections are significant for trust directors.

VI. HOMESTEAD - FINALLY SOME CLARITY!

A. Dispositions under trusts now on parity with those under wills.¹⁵

1. Down with *Elmowitz v. Estate of Zimmerman*.¹⁶

- a. Trust beneficiaries were not afforded the same protections available to estate beneficiaries because the transfer, through a trustee, caused property to lose homestead status for creditor protection purposes according to at least some authority.
- b. Yet, a contrary holding was reached in *HCA Gulf Coast Hosp. v. Estate of Downing*¹⁷ and *Engelke v. Estate of Engelke*.¹⁸
- c. So, who knew what the law was in a particular situation.
- d. The new legislation eliminates the difference, adopting the concept that the disposition of a decedent’s homestead through a formerly revocable trust is to be treated the same as if that homestead was disposed of in a will.

B. Jurisdiction for trust property.

1. Some judges sitting in a probate division were reluctant to consider any proceedings involving a decedent’s homestead when titled in a formerly revocable trust.
 - a. See Circuit Courts, *supra*.

¹⁵ Florida Trust Code §736.1109.

¹⁶ 647 So. 2d 1064 (Fla. 3rd DCA 1994).

¹⁷ 594 So2d 744 (Fla. 1st DCA 1991).

¹⁸ 921 So.2d 693 (Fla. 1st 2006).

2. As a result of the new legislation, a proceeding to determine homestead status of real property owned by a trust may now be filed in the probate proceeding of the settlor, and the rules of Civil Procedure do not apply.
- C. Leaseholds
1. As a result of the new legislation, a homestead unit is treated as an interest in real property.
 - a. Accordingly, all of the homestead protections will apply.
- D. Retroactive application as “clarifications” of existing law.
1. The statutory changes include the clarification concept and expressly apply to “administration of trusts and estates of decedents who die before, on, or after July 1, 2021.”

VII. CIRCUIT COURTS

- A. There is no such thing in Florida as a probate court.
- B. **“The judicial power shall be vested in a supreme court, district courts of appeal, circuit courts and county courts.** No other courts may be established by the state, any political subdivision or any municipality. The legislature shall, by general law, divide the state into appellate court districts and judicial circuits following county lines. Commissions established by law, or administrative officers or bodies may be granted quasi-judicial power in matters connected with the functions of their offices. The legislature may establish by general law a civil traffic hearing officer system for the purpose of hearing civil traffic infractions. The legislature may, by general law, authorize a military court-martial to be conducted by military judges of the Florida National Guard, with direct appeal of a decision to the District Court of Appeal, First District.”¹⁹

VIII. CHILDREN DOES NOT INCLUDE GRANDCHILDREN; OR READ THE DOCUMENTS

- A. Estate planners know about the challenges that can be presented by pay on death and similar designations on assets that would otherwise pass through probate.

¹⁹ Florida Constitution Article V, Section 1 (emphasis added).

B. Add interests in partnerships and other entities to the list of what keeps you awake at night.

1. The plain language of a partnership agreement (i.e., a contract) that limited devisees of the partnership interests to “children” was not complied with when the deceased partner devised his interest to a grandchild.²⁰

C. A similar rule applies for interests in limited liability companies.²¹

IX. WHOSE JOB IS IT, ANYWAY; CONFIDENTIAL INFORMATION

A. The co-existent duties on the filer and on clerks to keep information in court filings confidential was eliminated in certain types of cases.²²

B. Instead, the new rule places the responsibility solely on the filer.

C. The impacted case types do not include guardianship and probate cases.

1. At least, not yet.

X. HOW LONG IS THE LONG ARM?

A. Some practitioners, and even some courts, seemed to think personal jurisdiction could be obtained by formal notice. Not only was that not the intent, that interpretation may have even violated due process principles. To recognize the intended limitations when using formal notice, the probate code was changed.²³

1. Formal notice does not create personal jurisdiction.

2. Formal notice does create in rem jurisdiction.

XI. NOTICE OF ADMINISTRATION, OR A FORM THAT TRIES TO DO TOO MUCH

A. The content of the Notice of Administration is set forth in the Florida Probate Code.²⁴

B. The notice must now include additional language regarding an elective share.

1. The addition is: “Unless an extension is granted pursuant to s. 732.2135(2).”

²⁰ *Finlaw v. Finlaw*, 46 Fla. L. Weekly D882a (Fla. 2d DCA 2021).

²¹ *Blechman v. Estate of Blechman*, 160 So. 3d 152 (Fla. 4th DCA 2015).

²² *In re Amendments to Florida Rule of Judicial Admin. 2.420*, 46 FLW S22.

²³ Florida Probate Code §731.301.

²⁴ Florida Probate Code §733.212(2).

- C. The notice must also now include a paragraph that addresses a situation illustrated in a 2012 decision.²⁵
 - 1. The addition is: “That, under certain circumstances and by failing to contest the will, the recipient of the notice of administration may be waiving his or her right to contest the validity of a trust or other writing incorporated by reference into a will.”
- D. The currently mandated form is just that, mandated.
 - 1. Even if the decedent was unmarried.
 - 2. Even if the will does not incorporate by reference a trust.

XII. EASY LISTENING - RETREAD #1

- A. ACTEC Trust and Estate Talk offers professionals best practice advice, insights, and commentary on subjects that affect the profession and clients. ACTEC, a professional society of peer elected trust and estate lawyers, is passionate about estate and trust issues including elder law, estate planning, wealth management, probate law, wills, living wills, powers of attorney, guardianship, medical powers of attorney, revocable trusts, irrevocable trusts, special needs trusts, charitable trusts, trust funds, Rockefeller trusts, marital trusts, asset protection, family partnerships, estate taxes, gift taxes, tax legislation, tax law, and tax reform.
 - 1. 70 episodes (and more being added every week).
 - a. Balancing Independence and Vulnerability of Older Adults
 - b. Charitable Giving
 - c. Marriage, Divorce, and Asset Protection
 - d. Lawyers as Trustees
 - 2. Length varies from 6 to 20 minutes.
- B. Or, the Ed Scales Show, most Sundays from 11 a.m. to 2 p.m.
 - 1. Classic Rock and Roll, with a health does of music trivia.
 - 2. 104.1 on your FM dial in the Florida Keys, or www.us1radio.com.

²⁵ *Pasquale v. Loving*, 82 So.3d 1205 (Fla. 4th DCA 2012).

XIII. PDF/A, NOT PDF, EH - RETREAD #2

- A. PDF/A is the official and required format for documents submitted through the e-filing portal.
 - 1. Not a Canadian's reference to portable document format.
- B. PDF/A is an ISO-standardized subset of PDF that eliminates certain risks to the future reproducibility of the content.
 - 1. Unlike normal PDF, PDF/A requires that everything necessary to precisely render the document is contained in the PDF/A file, including fonts.
 - 2. PDF/A forbids dynamic content to ensure that the user sees the exact same content both today and in years to come.
- C. Administrative Order 19-23 (Corrected), dated June 10, 2019
- D. Create a PDF/A document by:
 - 1. Save "As Other" from a PDF document
 - 2. Print from a native document or a PDF document.

XIV. COMMUNITY PROPERTY TRUST ACT

- A. Florida's long standing respect for community property at death.
 - 1. *Quintana v. Ordone*²⁶
 - 2. Florida's Uniform Disposition of Community Property Rights at Death Act²⁷
- B. Florida's newest effort - a race to the bottom²⁸ or something useful?
 - 1. Assistance to couples relocating from community property jurisdictions.
 - a. Not sure this is needed in light of *Quintana* and Florida Uniform Disposition for Community Property Rights at Death Act.
 - (1) Some suggest that the application of the Act is subject to uncertainty because of the *Johnson v. Townsend* decision in which a surviving wife's rights under the Act were determined to be in the nature of a creditor claim and subject

²⁶ 195 So. 2d 577 (Fla. 3d DCA 1967), aff'd 202 So. 2d 178.

²⁷ Florida Statutes §732.216, et seq.

²⁸ In addition to Florida, other contestants in this leg of the race are Alaska, Tennessee, South Dakota, and Kentucky.

to that process.²⁹ Rather than acknowledge that courts make mistakes, on occasion, and fix that decision legislatively, the decision is being touted as a source of ambiguity that creates risks for the uninformed.

2. Converting non-community property of Florida residents to community property.
 3. Obtaining full step-up at first spouse's death?
- C. Risks - acknowledged and otherwise
1. Less creditor protection than tenancy by the entireties property.
 2. The trust agreement must provide at the beginning:³⁰

THE CONSEQUENCES OF THIS COMMUNITY PROPERTY TRUST MAY BE VERY EXTENSIVE, INCLUDING, BUT NOT LIMITED TO, YOUR RIGHTS WITH RESPECT TO CREDITORS AND OTHER THIRD PARTIES, AND YOUR RIGHTS WITH YOUR SPOUSE DURING THE COURSE OF YOUR MARRIAGE, AT THE TIME OF A DIVORCE, AND UPON THE DEATH OF YOU OR YOUR SPOUSE. ACCORDINGLY, THIS TRUST AGREEMENT SHOULD BE SIGNED ONLY AFTER CAREFUL CONSIDERATION. IF YOU HAVE ANY QUESTIONS ABOUT THIS TRUST AGREEMENT, YOU SHOULD SEEK COMPETENT AND INDEPENDENT LEGAL ADVICE. ALTHOUGH NOT A REQUIREMENT, IT IS STRONGLY ADVISABLE THAT EACH SPOUSE OBTAIN THEIR OWN SEPARATE LEGAL COUNSEL PRIOR TO THE EXECUTION OF THIS TRUST.

XV. SLAYER STATUTE 2.0

- A. A person convicted of “abuse, neglect, exploitation, or aggravated manslaughter of a older person or a disabled adult for conduct against the decedent or another person on whose death such beneficiary’s interest depends” is not entitled to financial benefits.³¹
- B. A final judgment of conviction creates a rebuttable presumption that the new law applies.

²⁹ 259 So.3d 851 (Fla. 3rd 2018).

³⁰ The legislation expressly states that this warning label is required to be in capital letters.

³¹ Florida Probate Code §732.8031; Florida Trust Code §736.1104(3).

1. If no conviction, a court may determine that the death was caused by the abuser's, neglector's, exploiter's or killer's conduct.
 - a. By the greater weight of the evidence.
- C. Benefits to which the new law applies includes: under a will, pursuant to the probate code, by survivorship for jointly owned property, by beneficiary designation, and by exercise of power of appointment.
- D. Bona fide purchases from the bad person are protected.
- E. The new law does not apply if, by clear and convincing evidence, after the conviction the benefactor ratifies an intent that the bad person retain the rights otherwise by in jeopardy.
 1. The new law seems to require the clear and convincing evidence to be in the form of "a valid written instrument, sworn to and witnessed by two person who would be competent as witnesses to a will, that expressed a specific intent to allow the convicted person to retain" the rights otherwise removed.³²

XVI. RESTRICTED ACCOUNTS

- A. One size does not fit all.³³
- B. Legislative solution - a bonding alternative
 1. "Notwithstanding the foregoing, in probate proceedings and in accordance with s. 733.402, the court shall allow the officer at any time to elect to post and maintain bond for the value of the personal property, or such other reasonable amount determined by the court, whereupon the court shall vacate or terminate any order establishing the depository."³⁴

XVII. FOR BETTER OR WORSE, BUT NOT FOR TESTAMENTARY GIFTS AFTER DIVORCE³⁵

- A. Long-standing legislative presumed intent that a testator would not want a former spouse to benefit under the testator's estate plan.

³² Florida Probate Code §732.8031(7); Florida Trust Code §736.1104(3)(c).

³³ *Goodstein v. Goodstein*, 263 So.3d 78 (Fla. 4th DCA 2019).

³⁴ Florida Statutes §69.031

³⁵ *Gordon v. Fishman*, 253 So. 3d 1218 (2d DCA 2018)

1. Solution: Void any testamentary gift to a spouse upon divorce.
- B. Expansion of presumed intent:
 1. Same result even if the testamentary gift was in an instrument predating marriage.³⁶

XVIII. LIABILITY OF DIRECTORS, OFFICERS, EMPLOYEES OF TRUSTEE

- A. Statutes of limitation should protect those acting on behalf of a trustee to the same extent as the trustee is protected.³⁷

XIX. ELDERCARE COORDINATING

- A. ElderCaringCoordination.com³⁸
- B. Effective date July 1, 2021

XX. SELECTION OF TRUSTEE AS A MATERIAL PURPOSE

- A. Is a particular trustee a material purpose of the trust?
 1. Maybe.³⁹
- B. So what?
 1. “No cause” removal may not be unavailable.⁴⁰

XXI. APPEALS

- A. If the circuit court judge has made a mistake, try to correct the mistake there.
 1. Reconsideration
 2. Rehearing
 - a. Motion must be served not later than 15 days after the date of the filing the order or judgment with the clerk as shown on the face of the order or judgment.
 - (1) In probate proceedings.⁴¹

³⁶ Florida Probate Code §732.507(2); Florida Trust Code §736.1105(2).

³⁷ Florida Trust Code §736.1008.

³⁸ Florida Statutes §44.407

³⁹ Devisse, Koester, and Lile, Florida Bar Journal, Vol 95, No 4, July/August 2021, pg 42.

⁴⁰ Florida Trust Code §736.0706(2)(d).

⁴¹ Florida Probate Rule 5.020(d).

(2) In proceedings subject to rules of civil procedure.⁴²

B. Only then appeal.

XXII. TANGIBLE OR INTANGIBLE?

A. Tangible property are touchable, physical property.

1. The FLEA bags.

B. Intangibles are not, generally.

1. The trademark for The Probate Team.

C. So, the 2015 quarter in my pocket is intangible property.

1. That's easy!

D. Now for some harder ones:

1. A quarter that was minted in 1965 without a mint mark and is on my desk in a glass case with security cameras and motion detectors attached?

2. Gold coins or bullion?

E. "For the purposes of the code, precious metals in any tangible form, such as bullion or coins kept and acquired for their historical, artistic, collectable, or investment value apart from their normal use as legal tender for payment, are tangible personal property."⁴³

1. Once again, the "clarification" concept is deployed to make this "change" apply to "all written instruments executed before, on, or after July 1, 2020, as well as all proceedings pending or commenced before, on, or after July 1, 2020, in which the disposition of precious metals in any tangible form has not been finally determined."⁴⁴

F. Why does it matter?

1. Devises of tangible personal property.

2. Separate writings.⁴⁵

⁴² Fla.R.Civ.P. 1.530(b).

⁴³ Florida Probate Code §731.1065(1).

⁴⁴ Florida Probate Code §731.1065(2).

⁴⁵ Florida Probate Code §732.515.

XXIII. THE OMNIPOTENT PERSONAL REPRESENTATIVE

- A. A personal representative is the proper party to pursue actions to recover property wrongfully taken from the decedent.
- B. “Property” is defined to include causes of action of the estate and causes of action the decedent had at the time of death.⁴⁶
- C. The duty to pursue claims include claims of the decedent’s property.⁴⁷
- D. No longer may interested persons pursue those claims directly.
- E. What if an interested person believes that the personal representative was the wrongdoer?
 - 1. Administrator Ad Litem to the rescue!

XXIV. INCOME TAX REIMBURSEMENT, AN OBSOLETE PROVISION?

- A. Revenue Ruling 2004-64 authorized reimbursement of income taxes paid by the grantor under the so-called grantor trust rules.
- B. Florida law prior to 2020 authorizes the reimbursement only if the trust instrument provided for reimbursement.⁴⁸
- C. Florida law now goes further and allows an independent trustee to make reimbursement (or to pay directly).⁴⁹

XXV. UNIFORM PARTITION OF HEIRS PROPERTY ACT

- A. An intersection of probate law and real property law.
 - 1. New part in Chapter 64⁵⁰
- B. Protections for co-tenants by creating a statutory right of first refusal.
- C. National movement.
 - 1. Federal consequences if not passed in Florida that included placing federal farm funding at risk.

⁴⁶ Florida Probate Code §731.201(32).

⁴⁷ Florida Probate Code §733.612(20).

⁴⁸ Florida Trust Code §736.0505(1)(c).

⁴⁹ Florida Trust Code §736.08145.

⁵⁰ Florida Statutes §64.201, et seq.

XXVI. SMALL CHANGE?

A. To facilitate the collection of funds from certain accounts after the death of the owner, a new section was added to the probate code. This section applies only to qualified accounts, which are accounts in the sole name of the decedent without a pay on death designation.⁵¹

1. This provision is only available to family members, as defined in this new law.
2. The new law is not available if accounts at any one financial institution exceed an aggregate total of \$1,000.

XXVII. CONCLUSION

A. WOW - we need this seminar at least once a year!

⁵¹ Florida Probate Code 735.303.

Appendices

1. Sample form for Fiduciary Appointment Declaration.
2. Sample form for Disclosures Regarding Compensation of Attorney

Declaration Regarding Appointment of Attorney
(Form Provided for in Florida Statutes §733.617(8) and §736.0708(4))

I, **John Client**, declare that I have designated my attorney, an attorney employed in the same law firm as my attorney, or a person related to my attorney as a nominated personal representative in my will or codicil dated the same date as this Declaration.

Before executing the will or codicil, I was informed that:

1. Subject to certain statutory limitations, most family members, regardless of their residence, and any other individuals who are residents of Florida, including friends and corporate fiduciaries, are eligible to serve as a personal representative.

2. Any person, including an attorney, who serves as a personal representative is entitled to receive reasonable compensation for serving as a personal representative.

3. Compensation payable to the personal representative is in addition to any attorney fees payable to the attorney or the attorney's firm for legal services rendered to the personal representative.

Date: _____

John Client, testator

I, **John Client**, declare that I have designated my attorney, an attorney employed in the same law firm as my attorney, or a person related to my attorney as a trustee in my trust instrument dated the same date as this Declaration.

Before executing the trust instrument, I was informed that:

1. Unless specifically disqualified by the terms of the trust instrument, any person, regardless of state of residence and including family members, friends, and corporate fiduciaries, is eligible to serve as a trustee.

2. Any person, including an attorney, who serves as a trustee is entitled to receive reasonable compensation for serving as trustee.

3. Compensation payable to the trustee is in addition to any attorney fees payable to the attorney or the attorney's firm for legal services rendered to the trustee.

Date: _____

John Client, settlor

Estate of Dead Person
Administrative Trust under the Revocable Trust of Dead Person
dated October 29, 2021

Disclosures Regarding Compensation of Attorney
(Florida Statutes §733.6171 and §736.1007)

I, **John Client, as the personal representative of the Estate of Dead Person**, acknowledge by signing below that Laird A. Lile, Esq. and Laird A. Lile, PLLC has disclosed to me:

1. There is not a mandatory statutory attorney fee for estate administration.

2. The attorney fee is not required to be based on the size of the estate, and the presumed reasonable fee provided in subsection (3) of Florida Statutes §733.6171 may not be appropriate in all estate administrations.

3. The fee is subject to negotiation between the personal representative and the attorney.

4. The selection of the attorney is made at the discretion of the personal representative, who is not required to select the attorney who prepared the will.

5. The personal representative shall be entitled to a summary of ordinary and extraordinary services rendered for the fees agreed upon at the conclusion of the representation. The summary shall be provided by counsel and shall consist of the total hours devoted to the representation or a detailed summary of the services performed during the representation.

Date: _____

John Client, personal representative

I, **John Client, as the trustee of the Administrative Trust the Revocable Trust of Dead Person dated October 29, 2021**, acknowledge by signing below that Laird A. Lile, Esq. and Laird A. Lile, PLLC has disclosed to me:

1. There is not a mandatory statutory attorney fee for trust administration.

2. The attorney fee is not required to be based on the size of the trust, and the presumed reasonable fee provided in subsection (2) of Florida Statutes §736.1007 may not be appropriate in all trust administrations.

3. The fee is subject to negotiation between the trustee and the attorney.

4. The selection of the attorney is made at the discretion of the trustee, who is not required to select the attorney who prepared the trust.

5. The trustee shall be entitled to a summary of ordinary and extraordinary services rendered for the fees agreed upon at the conclusion of the representation. The summary shall be provided by counsel and shall consist of the total hours devoted to the representation or a detailed summary of the services performed during the representation.

Date: _____

John Client, trustee