Fiducies, testaments et planification successorale

DLA Piper's Wills, Estates and Trusts practice has a wide range of experience in all aspects of wills, trusts and estates and related litigation.

SERVICES RELIÉS

- Litiges, arbitrage et enquêtes
- Fiscalité

Planning

We work closely with the firm's Tax group to provide individuals, families and business clients with comprehensive advice tailored to their specific needs to ensure the orderly succession of assets to the next generation including reducing or eliminating probate fees and minimizing or deferring tax on capital gains, to meet any philanthropic desires and to prepare for the possibility that those individuals may become unable to take care of themselves or manage their assets.

Areas of experience include the following:

- Complex estate planning, including wills, alter ego, joint partner or other trusts
- Planning for potential incapacity including powers of attorney tailored to specific individual and corporate needs, nominations of committee and representation agreements
- Post-mortem tax planning
- Corporate and share structures, shareholder arrangements, and trusts for shares
- Estate planning for families of persons with disabilities and special needs and advising organizations which assist the disabled community
- Estate planning for disabled individuals
- Adult guardianship, including the appointment of a committee (personal or property guardian)
- End-of-life decision making
- Representing and advising charities as beneficiaries of an estate or trust
- Passing of executor, trustee or committee accounts
- All aspects of trust and estate administration.

If you wish our help probating a will or administering an estate in BC, please contact a member of our group for our comprehensive estate questionnaire.

Litigation

We represent beneficiaries, trustees, executors and other personal representatives in disputes relating to wills and estates, including:

- *Wills Variation Act* actions
- The validity of a will, including allegations of undue influence or incapacity of the deceased

- Court applications to interpret the provisions of a will
- Contested passing of executor, trustee or committee accounts
- Breach of trust actions

Emerging Issues

- Family-run businesses seeking orderly succession planning to smoothly transition their businesses to the next generation
- Newly created opportunities to defer income tax and avoid probate fees through joint partner, alter ego and other trusts
- Longer life spans increase the risk of a loss individuals' cognitive faculties, increasing the need for living wills, powers of attorney, nominations of committee and representation agreements
- Second marriages and common-law relationships lead to sometimes-forgotten yet critical changes in wills, trusts and other estate or personal planning documents
- Mentally or physically challenged adults require plans for ongoing care when their primary caregivers can no longer care for them.

Our Clients

- High-net-worth families and individuals
- Owners of family-run businesses
- Individuals as executors and trustees, and trust companies in that capacity
- Charities and not-for-profit organizations
- Parents of disabled children
- Disabled individuals as beneficiaries

Experience

Our group has authored various texts on trusts, wills and estates for the Continuing Legal Education Society of British Columbia (CLE). Two of our lawyers co-authored *Will Precedents: An Annotated Guide*, updated in 2014, as well as the chapter entitled "Planned Charitable Giving" in the *British Columbia Estate Planning & Wealth Preservation* publication, updated in 2014. *The British Columbia Probate & Estate Administration Practice Manual*, Second Edition, was co-authored and edited by three of our lawyers with updates made in 2014. Our group authored the "WESA Annotated" chapter in the *Wills, Estates and Succession Act Transition Guide*, and three of our group members co-authored the WESA annotations and Estate Administration Act annotations in the *Annotated Estates Practice 2014* publication.

Additionally, Associate Counsel Mary Hamilton is a member of the Continuing Legal Education Society of British Columbia's Editorial Committee for the *British Columbia Probate & Estate Administration Practice Manual, Second Edition*, and the *British Columbia Estate Planning & Wealth Preservation* practice manual.

Our Wills, Estates and Trusts group members have received recognitions as leaders in their field, with six of our members ranked by *Martindale-Hubbell*, five members recognized by *Best Lawyers in Canada* for Trusts and Estates, and three of our members having received *Lexpert* rankings.

In Canada

- Best Lawyers in Canada, 2012-2018