

# Florida Wills, Trusts, and Estates



# Florida Wills, Trusts, and Estates

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## Cases and Materials

FOURTH EDITION

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CAROLINA ACADEMIC PRESS

Durham, North Carolina

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ISBN 978-1-5310-0884-0  
e-ISBN 978-1-5310-0885-7  
LCCN 2020935776

Carolina Academic Press  
700 Kent Street  
Durham, North Carolina 27701  
Telephone (919) 489-7486  
Fax (919) 493-5668  
E-mail: [cap@cap-press.com](mailto:cap@cap-press.com)  
[www.cap-press.com](http://www.cap-press.com)

Printed in the United States of America

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# Preface

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## Overview

Wills, trusts, and estates is a dynamic and exciting area of the law. Since our last edition, there have been critical changes in this ever-developing area. Statutes have been enacted, and cases have been decided, affecting the rights parties may have in the context of estates, trusts, or other methods for transmitting property. In addition, the Uniform Law Commission (ULC) drafted and approved several new uniform acts relating to wills, trusts, and estates, including the Uniform Electronic Wills Act (E-Wills Act) and the Uniform Fiduciary Income and Principal Act (UFIPA). This book reflects these changes to offer students current information, together with the challenge of considering questions not yet answered by statutes or case law.

In revising this book for the fourth edition, we were careful to retain the features from the earlier editions that made it a success. Thus, we maintained the breadth and depth of its coverage. The book covers trusts as extensively as it does wills. That coverage recognizes modern trends in wills and trusts planning. The book also goes beyond wills and trusts and includes several related topics, such as durable powers of attorney, designations of health care surrogates, and principal and income allocations. It also discusses estate planning and the probate process. These topics are a useful bridge to such advanced courses as Elder Law, Estate Planning, and Probate Practice.

The fourth edition maintains the book's unique focus on Florida law. Despite widespread adoptions of uniform acts and codes, the rules governing wills and trusts continue to be state-law driven. We believe that there is much to be gained by studying the laws of one jurisdiction as a whole. Florida is particularly well-suited for studying this area of the law. Florida has a well-developed probate code and an extensive trust code. Moreover, case decisions in Florida address wills and trusts issues in fascinating factual situations that students find engaging. Although Florida law is the focus, this book includes discussions of the common law from other states (including excerpts from the Restatements) and of uniform codes (including the Uniform Probate Code (UPC) and the Uniform Trust Code (UTC)), particularly when they differ significantly from Florida law. Although case or statutory law differs from state to state, the concepts and issues students will encounter and

ponder are the same. Knowledge of the rules governing Florida wills and trusts is thus important for attorneys practicing in Florida or elsewhere. We have designed this book to encourage students to think about the cases from the standpoint of both planners and litigators. Accordingly, we include numerous questions and problems that require students to think about ways to draft or plan around issues to avoid litigation while accomplishing clients' goals.

In this fourth edition, we include new laws, such as recently enacted Florida statutes permitting the execution of wills, trusts, and other related documents electronically by means of audio-video communication technology. We have also added numerous new problems, notes, and questions. Several of these highlight best practices for drafting estate planning documents. These problems, notes, and questions are also designed to stimulate discussion of statutory interpretation and policy. This fourth edition expands the coverage of wealth management, asset protection planning, estate counseling, and changing family dynamics. This edition continues our endeavor to introduce students to the depth and breadth of wills, trusts, and estates practice.

This book can be used in separate Wills and Trusts courses or in a course that combines both topics. Although it covers wills before trusts, these topics can be addressed in a different order.

Chapter 1 introduces some of the terminology encountered in intestacy, wills, trusts, and certain related areas. Chapter 1 also addresses property interests that are not subject to probate. Finally, Chapter 1 introduces the difference between the probate estate and the gross estate. Chapter 2 covers the rules for intestate succession. The intestacy rules apply to probate property that is not effectively disposed of by the decedent's will.

Chapters 3 through 11 cover property passing by will. Topics include the requirements for a valid will and for amending and revoking a will. These chapters also address rules designed to implement a testator's presumed intent, such as the rules for pretermitted children or spouses, rules of construction of will provisions, and rules dealing with situations where beneficiaries predeceased the testator. They also cover various types of misconduct, such as undue influence and fraud.

Chapters 12 through 16 consider topics that apply to both testate and intestate estates. These include homestead, family allowance, elective share, simultaneous death, disclaimer, and issues concerning nonresidents.

Chapters 17 through 25 focus on express trusts as a particular tool used to manage property for the benefit of one or more individuals, charities, or other beneficiaries. Topics include the necessary substantive elements and formalities to establish a trust, spousal elective share trusts, creditor access to trusts, charitable trusts, trusts for animals, modification and termination of trusts, and issues that affect both wills and trusts, such as mistake, undue influence, killers, and divorce.



Chapter 26 introduces powers of appointment, which are another flexible estate planning tool. Chapter 27 covers future interests and the Rule Against Perpetuities.

Chapter 28 addresses the very important topic of trustees' powers, duties, and liabilities. Chapter 29 considers constructive and resulting trusts and distinguishes them from express trusts.

The concluding chapters cover an array of related topics. Chapter 30 covers the allocation of trust and estate property between principal and income. Chapter 31 includes materials on such documents as designations of health care surrogates, living wills, and durable powers of attorney. Chapter 32 provides an introduction to the tax aspects of estate planning. Finally, Chapter 33 provides an overview of the probate process, by which assets are transferred from the decedent to beneficiaries.

## Editorial Comments

Some editorial notes are in order. We follow casebook conventions and liberally omit footnotes from cases and excerpted materials without disclosure. Footnotes that are included from cases and materials include Editors' Notes indicating their number from the original source. In addition, Editors' Notes may also indicate changes in the laws. When we omit citations from cases, we demonstrate those omissions by way of ellipses. Asterisks (\* \* \*), and sometime ellipses, indicate substantive omissions, but concurring and dissenting opinions may have been omitted without a specific notation that such an omission was made. This book assumes that the students will also study the Florida statutes assigned in each chapter. The Florida statutes are available on the official website of the Florida Legislature, referred to as Online Sunshine, at <http://www.leg.state.fl.us/welcome/index.cfm>. All statutes were current as of the date this book went to press. The Uniform Codes referred to throughout this book may be found at <https://www.uniformlaws.org/home>.

## Acknowledgments

We wish to acknowledge with appreciation the following authors, publishers, and journals who have graciously granted permission to reprint excerpts from their publications.

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We continue to be grateful for the support we received on the first edition of the book from Professors Lisa Smith-Butler and Angela Gilmore. We also continue to appreciate the excellent research assistance we received on the first edition from Lourdes Abalia, Kathryn Ebel, Aubrey Giraldez, Vanessa Peñaranda, Elisabeth Reid, and Michelle Shabo. For the second edition, we continue to appreciate the research assistance we received from Katie Kochina, Nicole Maron, Isabel Marrero, Janelle Polzer, Giulia Proietti, Christie Wohlbrandt, and the unfailing support and sense of humor of Joseph Baldelomar. For the third edition, we continue to acknowledge with gratitude the dedication and excellent research assistance we received from Erin Farrington Finlen. For this fourth edition, we appreciate the excellent research assistance and dedication of Jesus Caro, Anna Fitzpatrick, Liza Guben, Noah Leopold, and Carmen Ortega-Rivero.

We are grateful to professors who have adopted our book and have generously shared their insights with us. We are particularly grateful to Gordon T. Butler, Professor of Law at St. Thomas University School of Law, Miami, Florida. Professor Butler's continued contributions have been invaluable and have enhanced the book.

We also appreciate, and have benefited from, the lively discussions we have had with our wills and trusts students over our decades of teaching. Lastly, we would like to thank our families for their encouragement, and patience, while we were working on the first, second, third, and fourth editions of the book.

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Eloisa C. Rodriguez-Dod  
Gail Levin Richmond  
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May 2020