

LEGEND — NA = Not applicable L = Lawyer LA = Legal assistant ACTION TO BE CONSIDERED	NA	L	LA	DATE DUE	DATE DONE
<p style="text-align: center;">INTRODUCTION</p> <p>Purpose and currency of checklist. This checklist is designed to be used with the CLIENT IDENTIFICATION, VERIFICATION, AND SOURCE OF MONEY (A-1), CLIENT FILE OPENING & CLOSING (A-2), and PROBATE AND ADMINISTRATION PROCEDURE (G-5) checklists. It is written primarily from the perspective of a lawyer acting for an executor or administrator. This checklist is current to September 1, 2023.</p> <p>New developments:</p> <ul style="list-style-type: none"> • COVID-19 pandemic. Counsel should keep apprised of developments related to COVID-19 (and response measures) that may affect wills and estates practice. • Virtual witnessing and electronic wills. In response to the COVID-19 pandemic, amendments were made to the <i>Wills, Estates and Succession Act</i>, S.B.C. 2009, c. 13 (“WESA”) to allow witnessing of wills by videoconference (s. 35.2). • Probate forms. Forms under Part 25 of the Supreme Court Civil Rules, B.C. Reg. 168/2009, have undergone several recent updates. Ensure you are using the latest versions of the forms. <p>Of note:</p> <ul style="list-style-type: none"> • Probate rules. Part 25 of the Supreme Court Civil Rules includes forms and procedures for all estate proceedings, both contested and uncontested. References in this checklist to “Rules” are to the Supreme Court Civil Rules, unless otherwise specified. • Aboriginal law. Special considerations apply to wills made by Indigenous persons. The <i>Indian Act</i>, R.S.C. 1985, c. I-5 applies to wills made by First Nations persons who ordinarily reside on First Nations land and to their estate. The Minister of Indigenous Services has broad powers over testamentary matters and causes (<i>Indian Act</i>, ss. 42 to 50.1). Sections 45 and 46 of the <i>Indian Act</i> govern the formalities of execution of a will. Also see the Indian Estates Regulations, C.R.C., c. 954 (s. 15). The Minister may accept a document as a will even if it does not comply with provincial laws of general application. It is good practice, however, to ensure that a will or testamentary document governed by the <i>Indian Act</i> is executed in the presence of two witnesses, with those witnesses signing after the will-maker in the will-maker’s presence. <p>A will governed by the <i>Indian Act</i> is of no legal effect unless the Minister accepts it, and property of the deceased cannot be disposed of without approval (<i>Indian Act</i>, s. 45(2) and (3)). The Minister also has the power to void a will, in whole or in part, under certain circumstances (<i>Indian Act</i>, s. 46(1)(a) to (f)). If part or all of a will is declared void, intestacy provisions in the <i>Indian Act</i> will apply (<i>Indian Act</i>, ss. 46(2) and 48). Should an executor named in a will be deceased, refuse to act, or be incapable of acting, a new executor can be appointed by the Minister (<i>Indian Act</i>, s. 43; Indian Estates Regulations, s. 11). The Minister has similar powers in intestacy situations. A provincial probate court may be permitted to exercise jurisdiction if the Minister consents in writing (<i>Indian Act</i>, ss. 44 and 45(3)). The Minister is also vested with exclusive jurisdiction over the estates of Indigenous persons with mental and/or physical incapacity.</p> <p>The <i>Family Homes on Reserves and Matrimonial Interests or Rights Act</i>, S.C. 2013, c. 20, applies to married and common-law spouses living on First Nations land where at least one spouse is a First Nations person. Sections 13 to 52 apply to First Nations who have not enacted their own matrimonial real property laws. Sections 14 and 34 to 40 pertain to the consequences of the death of a spouse or common-law partner.</p>					

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<p>Other statutory restrictions may apply to estates governed by the <i>Indian Act</i>. For example, a person who is “not entitled to reside on a reserve” (still defined as “reserve” under the <i>Indian Act</i>) may not acquire rights to possess or occupy land on that First Nation under a will or on intestacy (<i>Indian Act</i>, s. 50), and no person may acquire certain cultural artifacts situated on First Nations land without written consent of the Minister (<i>Indian Act</i>, s. 91). As some First Nations have entered into treaties (e.g., the <i>Nisga’a Final Agreement Act</i>, S.B.C. 1999, c. 2, and the <i>Tsawwassen First Nation Final Agreement Act</i>, S.B.C. 2007, c. 39) that may have governance, property, and other related implications, consider the status of an Indigenous person instructing on a will and that of the First Nation in which a deceased was a member.</p> <p><i>WESA</i>, Part 2, Division 3 allows for the intervention of the Nisga’a Lisims Government and treaty first nations where the will of a Nisga’a or treaty first nation citizen disposes of cultural property. Further information on Aboriginal law issues is available on the “Aboriginal Law” page in the “Practice Areas” section of the Continuing Legal Education Society of British Columbia website (www.cle.bc.ca) and in other CLEBC publications. If acting with respect to will or estate governed by the <i>Indian Act</i>, consider seeking advice from a lawyer who has experience in Aboriginal law matters.</p> <ul style="list-style-type: none"> • Additional resources. For more detailed information about probate and estate administration practice, refer to annual editions of <i>Annotated Estates Practice</i> (CLEBC) and <i>British Columbia Probate and Estate Administration Practice Manual</i>, 2nd ed. (CLEBC, 2007–). • Law Society of British Columbia. For changes to the Law Society Rules and other Law Society updates and issues “Of note”, see LAW SOCIETY NOTABLE UPDATES LIST (A-3). <p style="text-align: center;">CONTENTS</p> <ol style="list-style-type: none"> 1. Initial Contact 2. Interview 3. After the Interview <p style="text-align: center;">CHECKLIST</p> <ol style="list-style-type: none"> 1. INITIAL CONTACT <ol style="list-style-type: none"> 1.1 Arrange the initial interview. 1.2 Conduct a conflicts of interest check. Complete the CLIENT FILE OPENING AND CLOSING (A-2) checklist. Conflict provisions specific to wills and estates are found in the <i>Code of Professional Conduct for British Columbia</i> (the “BC Code”), rules 3.4-37 to 3.4-39. Also consider <i>BC Code</i>, rules 3.4-26.1 to 26.2. 1.3 Confirm compliance with Law Society Rules 3-98 to 3-110 for client identification and verification and the source of money for financial transactions, and complete the CLIENT IDENTIFICATION, VERIFICATION, AND SOURCE OF MONEY (A-1) checklist. Consider periodic monitoring requirements (Law Society Rule 3-110). 1.4 Ask the client to bring to the initial interview all available documents respecting the estate. Where information is not available, consider how it will be obtained. Consider what identification documents may be required by financial institutions for the purposes of the <i>Personal Information Protection and Electronic Documents Act</i>, S.C. 2000, c. 5. 					

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<p>1.5 Discuss and confirm the terms of your retainer and the calculation of your fee. Refer to the CLIENT FILE OPENING AND CLOSING (A-2) checklist.</p> <p>1.6 If you or another lawyer with your firm is the executor, determine whether the will contains a charging clause enabling your firm to be retained, and ensure that none of the partners in the firm have witnessed the will.</p> <p>1.7 Check whether the executor is a U.S. citizen or resident and if so, recommend that the executor seek U.S. tax advice before undertaking any executor functions.</p> <p>1.8 Give such preliminary advice as is appropriate; for example:</p> <ul style="list-style-type: none"> .1 Responsibility for disposal of the deceased’s body. .2 Responsibility for funeral costs. .3 Renunciation of executorship (see item 6.1 of the PROBATE AND ADMINISTRATION PROCEDURE (G-5) checklist). .4 Loss of right to renounce executorship if the executor has intermeddled (that, is, has undertaken some of the responsibilities of an executor, such as taking control of the deceased’s estate). .5 Searching for and preserving any “record” which may show the will-maker’s testamentary intentions (see item 1.10 in this checklist). .6 Safeguarding the deceased’s assets (see item 1.9 in this checklist). .7 Duty to keep accounts of assets, liabilities, receipts, and disbursements, and entitlement to be reimbursed for all proper and reasonable expenses. .8 Listing of contents of the deceased’s safety deposit box: <ul style="list-style-type: none"> (a) The client should contact the custodian (but note that the custodian will normally not allow removal of contents, except wills, until production of probate). (b) The personal representative or authorized agent must attend to list the box’s contents in the presence of the custodian. (c) The client should catalogue the contents: certificate numbers of securities, number and kind of shares, registered owner, dates of maturity, expiry date of warrants and conversion rights, transfer agents of stocks and bonds, unclipped coupons, date of issue of certificates. (Note: ask the client to obtain photocopies of any security documents at the time of the listing.) (d) Leave a copy of the listing with the custodian. .9 Contacting all financial institutions the deceased dealt with, informing them of the death and requesting lists of assets and liabilities, including interest accrued to the date of death. The client may instruct you to do this. .10 Contacting all insurers, informing them of the death and requesting claim forms and written confirmation of benefits. The client may instruct you to do this. <p>1.9 Advise the client of the executor’s responsibility to safeguard the assets of the deceased. Consider using a standard form for this purpose. It may include advice to:</p>					

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<p>.1 Search for cash, securities, jewelry, and other valuables, and arrange for safekeeping. Note: cash found among the deceased’s assets may not be deposited in a lawyer’s trust account unless the amount is \$7,500 or less. See Law Society Rules 3-59 and 3-70.</p> <p>.2 Retrieve all keys for the residence and consider changing the locks if keys cannot be collected.</p> <p>.3 Check the insurance on the deceased’s assets (e.g., motor vehicle, residence, furniture), including expiry date; notify the deceased’s insurance company (note that a 30-day vacancy limit applies in most policies insuring residential property) and arrange for vacancy binder, where needed.</p> <p>.4 Arrange for interim management of the deceased’s business.</p> <p>.5 Advise banks of the death, and deposit any outstanding cheques (e.g., pensions, dividends, interest, salary). (Note: bank accounts will be frozen until probate issues, but banks may directly pay deceased’s testamentary and other debts, such as funeral expenses, income taxes, strata fees, and property taxes and insurance. Banks will not generally directly reimburse the executor for these expenses before a grant of probate, and the executor should be reminded to present unpaid invoices to the bank for direct payment.)</p> <p>.6 Arrange for redirection of mail.</p> <p>.7 Check mortgages and agreements for sale; arrange for payment of instalments.</p> <p>.8 Check leases and tenancies, arrange for payment of rent, and give notice if necessary.</p> <p>.9 Check that utilities are paid to date, and arrange for ongoing payment.</p> <p>.10 Review cheques drawn by the deceased before their death if there is any question of incapacity. (Note: cheques drawn by the deceased that are not negotiated prior to death may not be honoured.)</p> <p>.11 Check with the employer regarding death benefits. Where the deceased held shares in a private company, consider entitlement to death benefit.</p> <p>.12 Notify and cancel CPP, Old Age Security, and other pensions and annuities.</p> <p>.13 Conduct a land title office search to confirm ownership of properties and identify any encumbrances, including any property tax deferment agreement.</p> <p>1.10 Ask the client to collect documents and information and bring them to the interview. Consider using a standard form for this purpose. Documents and information should include:</p> <p>.1 Original will and codicils, prior wills and codicils, any electronic will, and any document or record (including electronic records) that appears testamentary in nature. Documents not meeting formal validity requirements may nevertheless be held valid in B.C. pursuant to s. 58 of WESA, which gives the court power to order that “a record or document or writing or marking on a will or document” is fully effective as a will. The executor must be diligent in identifying documents or records that may express testamentary intention.</p>					

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<p>(a) Do not unstaple the will for photocopying. Although Part 25 of the Rules does not refer specifically to stapling, the better practice is to ensure that the will is filed with the court in its original condition. Probate registries will usually require an affidavit to explain any visible staple holes.</p> <p>.2 Letters, memoranda, or other notes regarding the funeral or giving information relevant to a possible application for variation of the will under Part 4, Division 6 of <i>WESA</i>.</p> <p>.3 Personal documents: the deceased’s birth, marriage, and death certificates, social insurance number.</p> <p>.4 Bank statements to the date of death.</p> <p>.5 List of outstanding debts and other liabilities, as well as funeral expenses.</p> <p>.6 Income tax returns for the past three years, account books, records of adjusted cost base of capital assets, and the name(s) of accountants and financial advisers.</p> <p>.7 Particulars of the deceased and other parties:</p> <p>(a) Names, dates of birth, addresses, domicile, residence, occupation, and citizenship of deceased, executor, beneficiaries, and persons entitled to apply under <i>WESA</i>.</p> <p>(b) Particulars of any minors or mental incompetents.</p> <p>(c) Particulars of any common-law relationship.</p> <p>(d) Names and addresses of persons who would be entitled on an intestacy or a partial intestacy (<i>WESA</i>, ss. 20 to 24).</p> <p>(e) Birthplace and birthdate of the deceased, and their marital status.</p> <p>(f) Particulars of any ties to a First Nation or Aboriginal community, to see whether the <i>Indian Act</i> applies (see the “Of note” section in this checklist).</p> <p>(g) Whether the executor or deceased, or one of the deceased’s parents, was a U.S. citizen. (If so, seek tax advice.)</p> <p>(h) Where beneficiary information is required for the purposes of s. 12.13 of the <i>Property Transfer Tax Act</i>, R.S.B.C. 1996, c. 378, and s. 9 of the Information Collection Regulation, B.C. Reg. 166/2018, the social insurance number or foreign individual tax number of each individual beneficiary and of each director of a corporate beneficiary.</p> <p>.8 Copy of any marriage or cohabitation agreement.</p> <p>.9 Legal description of real estate and interests therein; also value, charges, mortgages, agreements for sale.</p> <p>.10 Details regarding motor vehicles, boats, and other chattels, such as:</p> <p>(a) Motor vehicle description, year, serial number.</p> <p>(b) Boat registration or licence number.</p> <p>(c) Particulars of encumbrances.</p> <p>(d) Consider whether any assets require immediate attention.</p> <p>(e) Values of above.</p> <p>.11 Stocks, bonds, term deposits.</p>					

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<p>.12 Details regarding safety deposit box, including list of contents, if available (see item 1.8.8 in this checklist).</p> <p>.13 Book debts and promissory notes.</p> <p>.14 Debts and other liabilities.</p> <p>.15 Agreements or orders to which the deceased was a party, or under which they were liable: e.g., a decree of divorce or nullity, a support order, orders under the <i>Family Law Act</i>, S.B.C. 2011, c. 25 or the former <i>Family Relations Act</i>, R.S.B.C. 1996, c. 128, a separation agreement, a guarantee, a buy-sell agreement, a partnership agreement, a lease, or an employment contract.</p> <p>.16 Financial statements of businesses and private companies in which the deceased was interested and any shareholders' agreements.</p> <p>.17 Annuities, pensions and death benefits such as: CPP, Old Age Security pension, pension plan, RRSP, RRIF, or deferred profit sharing plan.</p> <p>.18 Insurance on the deceased's life, including any insurance held with a credit card company, and accident insurance where applicable. Also, claim forms; written confirmation of benefits, including dividends and loans; name of designated beneficiary, if any.</p> <p>.19 Insurance owned by the deceased on the lives of others.</p>					
<p>1.11 Arrange to attend the listing of the safety deposit box contents (see item 1.8.8 in this checklist), if requested.</p>					
<p>2. INTERVIEW</p>					
<p>2.1 Discuss the terms of your retainer and the calculation of your fee. Refer to the CLIENT FILE OPENING AND CLOSING (A-2) checklist. Confirm the division of responsibility between the executor and the lawyer. Have the client sign an engagement letter or agreement. Remind the client that the engagement is not with the "estate" but with the client personally, as the executor of the will or proposed administrator of the estate. The legal expenses are proper estate expenses, provided that they are reasonable and approved by the beneficiaries or the court.</p>					
<p>2.2 Review the will and advise the client regarding the following matters:</p>					
<p>.1 Validity. Determine whether B.C. law applies. If it does not, consult the law of the relevant jurisdiction and consider getting legal advice in that jurisdiction. For formal requirements of a will in B.C., ensure that:</p> <p>(a) The will is in writing (<i>WESA</i>, s. 37(1)(a)), which may include an electronic will (<i>WESA</i>, s. 37(4)).</p> <p>(b) The will is signed at the end by the will-maker or in their name by another person, in their presence and by their direction (<i>WESA</i>, s. 37(1)(b)). In the case of an electronic will, this requirement is satisfied by an electronic signature in, attached to, or associated with the will (<i>WESA</i>, s. 35.3(3))</p> <p>(c) The signature was made or acknowledged by the will-maker in the presence of two or more witnesses present at the same time (<i>WESA</i>, s. 37(1)(c)). "Present" includes electronically present (<i>WESA</i>, s. 35.2(1)).</p>					

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<p>(i) Where the will-maker was on active service as a member of the armed forces of Canada or an ally, or was a mariner or seaman at sea or in the course of a voyage, attestation is not required unless the will is signed by another person at the will-maker's direction (in this case, one witness is required (<i>WESA</i>, s. 38)).</p> <p>(d) Two or more witnesses subscribed the will in the presence (including electronic presence) of the will-maker (<i>WESA</i>, ss. 37(1)(c), 35.2(1)).</p> <p>(e) The will-maker was at least 16 years of age, or was on active service as a member of the Canadian Forces under the <i>National Defence Act</i>, R.S.C. 1985, c. N-5, or was on active service as a member of the naval, land, or air force of any member of the British Commonwealth of Nations or any ally of Canada (<i>WESA</i>, ss. 36 and 38).</p> <p>(f) If there is no attestation clause, an affidavit as to due execution should be obtained from one of the subscribing witnesses (Rule 25-3(15)), or an application under <i>WESA</i>, s. 58 should be considered (see item 1.10.1 in this checklist).</p> <p>(g) If the will was executed in counterparts with one or both witnesses remote from the will-maker, ensure the signed counterparts are complete and identical copies of the will (<i>WESA</i>, s. 35.2(3)). Non-substantive formatting differences may be ignored (<i>WESA</i>, s. 35.2(4)).</p> <p>.2 Where there appears to be any other deficiency in the formalities of the will consider an application under <i>WESA</i>, s. 58; see item 1.10.1 in this checklist).</p> <p>.3 Codicil, attachments, and other memoranda. Ensure that you have them all.</p> <p>.4 Check that the will is still in force, and that it has not been revoked by:</p> <p>(a) A later valid will (<i>WESA</i>, ss. 55(1)(a), 55.1(c)). Check for a revocation clause.</p> <p>(b) A declaration executed in accordance with the Act showing an intention to revoke (<i>WESA</i>, s. 55(1)(b), 55.1(c)).</p> <p>(c) Destruction of a physical will by the will-maker, or by some person in the will-maker's presence and by the will-maker's direction, with the intention of revoking the will (<i>WESA</i>, s. 55(1)(c)). There is a rebuttable presumption that a physical will last known to have been in the hands of the will-maker but which cannot be found at the will-maker's death has been destroyed with this intention.</p> <p>(d) A witnessed destruction of a paper copy of an electronic will by the will-maker, or by another person in the will-maker's presence and by the will-maker's direction, with the intention of revoking the will (<i>WESA</i>, s. 55.1(1)(b))</p> <p>(e) The deletion by the will-maker of one or more electronic versions of an electronic will with the intention of revoking it (<i>WESA</i>, s. 55.1(1)(a)). Inadvertent deletion of an electronic version will not be evidence of an intention to revoke the will (<i>WESA</i>, s. 55.1(3)).</p> <p>.5 If the will or a part of it has been revoked, check whether there has been a revival by a valid will or codicil showing an intention to revive the will or a part of it (<i>WESA</i>, s. 57).</p>					

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<p>.6 Check that any alterations made after execution of the will are valid (i.e., the whole will has been re-executed or the alterations have been signed by the will-maker and two witnesses in the margin or near the alteration, or at the end of, or opposite to, a memorandum referring to the alteration and written in some part of the will; <i>WESA</i>, s. 54). Alterations are presumed to be made after execution, in the absence of contrary evidence, and blanks are presumed to be completed before execution. Electronic wills cannot be altered except by the making of a new will or codicil (<i>WESA</i>, s. 54.1(1)).</p> <p>.7 Check that erasures and obliterations are valid (i.e., capable of being proved to have existed at the time of execution, properly executed and attested, or rendered valid by re-execution of the will or the subsequent execution of a codicil). If not, the erased or obliterated words may still be admitted to probate if there is sufficient evidence (see Rule 25-3(21) and (22)).</p> <p>.8 Check that there is a proper attestation clause.</p> <p>.9 Check whether there is any gift to an attesting witness or their spouse. If so, check whether the gift is valid (i.e., there were more than two witnesses, or it was validated by a later codicil not witnessed by the original witness or their spouse, and the witness can prove execution of the will and can act as executor (<i>WESA</i>, s. 43)). If not, the court has the power under <i>WESA</i>, s. 43(4) to cure the gift if satisfied that the gift was intended even though the beneficiary was a witness.</p> <p>.10 If there has been a separation or termination of relationship causing a person to cease to be a spouse of the will-maker for the purposes of <i>WESA</i>, s. 2(2) after the will was made, check whether a gift or power of appointment to their spouse is still valid (i.e., that the will indicates that revocation is not to occur). Otherwise, <i>WESA</i>, s. 56 provides that the gift or power of appointment is revoked and the gift must be distributed as if the spouse had died before the will-maker.</p> <p>.11 Check whether there is a gift to issue or siblings who have predeceased the will-maker, and consult <i>WESA</i>, s. 46 to determine whether the gift has lapsed.</p> <p>.12 If no one is named as executor, check whether some person is instructed by the will to perform some duties of the executor, such that the person may apply for probate as an “executor according to the tenor of the will”.</p> <p>.13 Check whether the will devises or bequeaths property to an “heir” or “next of kin” of any person, or to the will-maker’s “issue” or “descendants” and, if so, consult <i>WESA</i>, s. 42(2) and (4).</p> <p>.14 Check whether the will contains the words “die without issue”, “die without leaving issue”, “have no issue”, or other similar words, and, if so, consult <i>WESA</i>, s. 42(3).</p> <p>.15 In construing a devise of land, consult <i>WESA</i>, ss. 41, 162, and 163.</p> <p>.16 In construing a devise of personal property, consult <i>WESA</i>, s. 41.</p> <p>.17 If the gift contains lapsed or voided specific gifts, the gifted property must be, subject to a contrary intention appearing in the will, distributed in the manner described in <i>WESA</i>, s. 46.</p>					

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<p>.18 If the will fails to carry out the will-maker’s intentions because of an error arising from an accidental slip or omission, a misunderstanding of the will-maker’s instructions, or a failure to carry out the will-maker’s instructions, an application for rectification may be made under <i>WESA</i>, s. 59.</p> <p>2.3 Advise regarding intestacy, where there is no will or where the will does not dispose of the entire estate (see <i>WESA</i>, Part 3). Note, as well, that for intestate succession the definition of “spouse” includes legally married spouses who have not separated, and any couple where the parties lived together for at least two years in a marriage-like relationship immediately before the deceased’s death and who have not terminated their relationship (see <i>WESA</i>, s. 2).</p> <p>2.4 Review the other documents and information collected by the client, giving advice where appropriate. Your review should include the following matters:</p> <p>.1 Check the accuracy of the death certificate. If there is an error, advise the registrar of deaths (i.e., Vital Statistics Agency).</p> <p>.2 Check income tax information. Find out when the last return was filed and whether any tax installments are due. See if prior income tax returns disclose the existence of additional assets.</p> <p>.3 Check claims for annuities, pensions (including CPP), insurance, and voluntary payments by the deceased’s employer (e.g., death benefits). Ensure that all required notices have been given and appropriate claims have been made. Note the <i>Pension Benefits Standards Act</i>, S.B.C. 2012, c. 30, applies to survivor rights and transferability of pension assets. Note <i>WESA</i>, Part 5 (Benefit Plans) and Part 6, Division 13 (Deceased Worker’s Wages).</p> <p>.4 Review liabilities:</p> <p>(a) Check dates when they are due. A tax return for the year of death must be filed within six months of the date of death or on April 30, whichever is later.</p> <p>(b) Discuss payment arrangements.</p> <p>(c) Advise the client regarding the liability of the estate for obligations incurred by the deceased under a court order, separation agreement or other contract.</p> <p>.5 Review shareholders’ agreements and option agreements for time limitations and any restrictions on the transfer of shares.</p> <p>.6 If there are assets outside British Columbia, consider whether it is necessary to get legal advice in the other jurisdiction.</p> <p>.7 Consider issues relating to probate taxes (e.g., which assets are subject to the taxes and which are not). Advise the client how fees are calculated (<i>Probate Fee Act</i>, S.B.C. 1999, c. 4). Note that probate fees apply differently depending on the residence of the will-maker.</p> <p>(a) If the will-maker was ordinarily resident in British Columbia, probate fees apply to the value of all real and tangible personal property in British Columbia and to the value of intangible personal property, wherever situated.</p>					

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<p>(b) If the will-maker was not ordinarily resident in British Columbia, probate fees apply to the value of all real and tangible personal property in British Columbia but not the value of intangible personal property, such as bank accounts and investments, regardless of their location.</p> <p>2.5 Advise regarding the devolution of assets not passing by will or intestacy, such as:</p> <p>.1 Joint tenancies intended by the deceased to pass beneficial ownership. Consider <i>Pecore v. Pecore</i>, 2007 SCC 17. Where there is uncertainty about the deceased’s intention, further investigations may be necessary.)</p> <p>.2 Life insurance, noting:</p> <p>(a) That a designation in a will is ineffective as against a designation made later than the will (<i>Insurance Act</i>, S.B.C. 2012, c. 1, s. 61(2)).</p> <p>(b) The difference between revocable and irrevocable designations (<i>Insurance Act</i>, ss. 59(2) and 60).</p> <p>(c) That the insured may designate a successor to own the policy, in which case it will not form part of the estate (<i>Insurance Act</i>, s. 68).</p> <p>(d) The rule applicable when the insured and the beneficiary die virtually simultaneously (<i>Insurance Act</i>, s. 83).</p> <p>(e) That the law with respect to resulting trusts may apply and should be considered: <i>Neufeld v. Neufeld</i>, 2004 BCSC 25.</p> <p>.3 Pension plans, RRSPs, RRIFs, and TFSA’s (see Part 5 of <i>WESA</i> and note that these sections do not apply to plans to which the <i>Insurance Act</i> applies; see also <i>Pension Benefits Standards Act</i>, which deals with preretirement survivor benefits. If the will contains a designation of a person as a beneficiary under a plan, ensure that such designation is permitted by the terms of the plan). The law on resulting trusts may apply and should be considered (<i>Neufeld v. Neufeld</i>, 2004 BCSC 25; <i>Calmusky Estate v. Calmusky</i>, 2020 ONSC 1506; <i>Mak Estate v. Mak</i>, 2021 ONSC 4415; <i>Fitzgerald Estate v. Fitzgerald</i>, 2021 NSSC 355; and <i>Simard v. Simard Estate</i>, 2021 BCSC 1836.).</p> <p>.4 Community property (e.g., where the deceased was domiciled or married in a jurisdiction in which the laws provided for community of property between spouses (consider whether it is necessary to obtain legal advice in that jurisdiction)).</p> <p>.5 “Family property” under <i>Family Law Act</i>, ss. 83 to 88. If the property division provisions of the <i>Family Law Act</i> or the former <i>Family Relations Act</i> were triggered between the deceased and their spouse before the deceased’s death, there may be a problem in determining the extent of the deceased’s interest in property in their name and in property in the spouse’s name. The obligations of the executor are unclear and it may be advisable not to proceed with the probate application pending resolution of the family law proceeding. Alternatively, the disclosure of the deceased’s property may be made subject to determining values at a later date. Under the <i>Family Law Act</i>, in general, the parties share equally the increase in property acquired during the relationship, and the increase in value of “excluded property” (which includes property owned prior to the beginning of the relationship, gifts and inheritances received by one</p>					

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<p>spouse before or during the relationship, and certain interests in trusts). A person who qualifies as a common-law spouse under the <i>Family Law Act</i> has the same rights as a legally married spouse to a division of property if their relationship ends.</p> <p>.6 Check whether organizations named in the will exist and, if charitable, have status as registered charities under the <i>Income Tax Act</i>, R.S.C. 1985, c. 1 (5th Supp.). (A search of Canada Revenue Agency’s “Charities Listings” will provide information about whether a charity is registered.) Note that charitable gifts must be paid to the charity within 60 months of death in order for the estate to benefit from the charitable donation credit provisions under the <i>Income Tax Act</i> (s. 118.1(5) and (5.1)). It may be beneficial to the estate to satisfy gifts to charities by making in-kind transfers of certain types of capital property, including public company securities, thereby eliminating the capital gains on those assets (<i>Income Tax Act</i>, s. 38(a.1) and (a.2)).</p> <p>.7 <i>Donatio mortis causa</i> (gifts made in expectation of imminent death and conditionally upon it occurring).</p> <p>.8 Special powers of appointment.</p> <p>.9 Statutory benefits, e.g., survivor’s benefits under the <i>Canada Pension Plan</i>, R.S.C. 1985, c. C-8; spouse’s entitlement to unpaid wages (<i>Estate Administration Act</i>, R.S.B.C. 1979, c. 114, ss. 120 to 126; <i>WESA</i>, ss. 175 to 180).</p> <p>.10 Consider whether any beneficiary or joint property owner did not survive the will-maker by five days (or any longer period specified in the will), and if so, see the survivorship rules in <i>WESA</i>, ss. 5 to 10.</p> <p>2.6 Advise with respect to who is entitled to administer the estate:</p> <p>.1 Where no one is willing and competent to administer the estate, advise of the option of having a creditor of the deceased or the official administrator do so. Note that there is no longer any statutory obligation for the official administrator to administer an estate.</p> <p>.2 Where the will names an executor, but that person does not wish to act, advise of the option of renunciation (see items 1.8.3 and 1.8.4 in this checklist and see the provisions for renunciation and deemed renunciation in Rules 25-1(4) and 25-11(5)).</p> <p>.3 Where more than one executor is named in the will and not all are willing to take out the grant at that time, the executors who wish to take out the grant may do so, reserving the right to the others to apply at a later date.</p> <p>.4 Where the deceased died intestate, letters of administration may be granted to:</p> <p>(a) The persons listed in <i>WESA</i>, s. 130, in the order of the priority listed. If none of the persons in paragraphs (a) through (f) is available, the court has discretion under s. 130(g) to appoint another “appropriate” person.</p> <p>(b) Another person, where there are special circumstances: this grant may involve limitations, conditions, and the requirement that the administrator give security (see <i>WESA</i>, s. 132).</p>					

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<p>.5 Where there is a will but no executor (e.g., no executor is appointed in the will, the executor predeceased the will-maker or died without proving, the executor renounced or has been cited and has not appeared, the appointment of the executor is void for uncertainty, the executor is a minor or incompetent, or the executor’s appointment is revoked by <i>WESA</i>, s. 56(2)), administration with the will annexed may be granted to another. The order of priority is set out in <i>WESA</i>, s. 131. First priority goes to a beneficiary who has the consent of beneficiaries (including the applicant) representing a majority in interest of the estate. In estates with more complex trust provisions, determining which beneficiaries constitute a “majority in interest” may be complicated.</p> <p>2.7 Advise a prospective administrator that while by default no security is required to be posted, the court may require a bond if the estate has minor or incapable beneficiaries without nominees representing their interest, or if an heir applies to the court for an order requiring security (<i>WESA</i>, s. 128).</p> <p>2.8 Discuss the duties and powers of an executor or administrator.</p> <p>2.9 Where the deceased was the sole remaining executor with probate of any unadministered estates, advise that on obtaining probate of the deceased’s will, the deceased’s executor will become the executor by representation of those estates.</p> <p>2.10 Where appropriate, discuss s. 155 of <i>WESA</i> and the general restriction on distributing any part of the estate in the 210 days following the date the grant of probate is issued (<i>WESA</i>, s. 155). Consider s. 155(1.1-1.3) for exceptions to this general restriction, including, but not limited to by court order; with consent of all beneficiaries and all persons who may commence a proceeding with respect to the variation of the will; or with consent of all intestate successors entitled to a share of the estate.</p> <p>2.11 Where appropriate, discuss the provisions of <i>WESA</i>, ss. 60 to 72, and the restrictions on distributing any part of the estate until the limitation period for commencing a proceeding has expired. The limitation period for commencing a proceeding is 180 days from the date the grant of probate issues (<i>WESA</i>, s. 61). Advise that a spouse entitled to claim for a variation of a will includes persons within the definition of “spouse” in <i>WESA</i>, s. 2.</p> <p>2.12 If you are not in a position to act, advise the client. Make a record of the advice given, and file your notes. Send a non-engagement letter (for samples, see the Law Society website at www.lawsociety.bc.ca/Website/media/Shared/docs/practice/resources/Ltrs-NonEngagement.pdf).</p>					
<p>3. AFTER THE INTERVIEW</p>					
<p>3.1 Confirm your retainer. Refer to the CLIENT FILE OPENING AND CLOSING (A-2) checklist.</p>					
<p>3.2 Open a document file. Complete the PROBATE AND ADMINISTRATION PROCEDURE (G-5) checklist and place it in the file.</p>					
<p>3.3 Conduct a will search by applying to the Vital Statistics Agency (<i>WESA</i>, s. 77 and Rule 25-3(2)(d)). The search must refer to all names proposed to appear in the grant of probate (i.e., the name used in the will, legal name as shown on birth certificate, and the name appearing on land title documents). A search may be conducted through BC OnLine (see www2.gov.bc.ca/gov/content/life-events/death/wills-registry).</p>					