

*The Florida Fellows Institute of the  
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**THE FLORIDA PROBATE CODE**  
*“A One-Hour Tour”*

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**Introduction**

Where does the Florida Probate Code come from? Why do we even have a “probate code”? Has Florida adopted the Uniform Probate Code (“UPC”)? What about the Florida Probate Rules? What’s the difference between the “Code” and the “Rules”? Why am I asking these questions? Does it even matter?

Although the UPC was intended for adoption by all 50 states, the original 1969 version of the code was adopted in its entirety by only the following sixteen states: Alaska, Arizona, Colorado, Florida, Hawaii, Idaho, Maine, Michigan, Minnesota, Montana, Nebraska, New Mexico, North Dakota, South Carolina, South Dakota, and Utah. You will notice that Florida is on that list – but that’s not the end of the story. A lot has changed since the Age of Aquarius in the probate world.

The Uniform Law Commission no longer lists Florida as one of the states that has adopted the UPC. Our *Florida-ized* version departs from the UPC in a myriad of ways. By way of example, consider *Payne v. Stalley*, 672 So. 2d 822 (Fla. 2d DCA 1995), in which a Michigan lawyer relied on the official text of the UPC and failed to check the statute as it had been adopted in Florida. As a result, the lawyer missed a filing deadline on a \$3,760,909.49 claim. As the Second DCA pointed out, “[w]e cannot rewrite Florida probate law to accommodate a Michigan attorney more familiar with the Uniform Probate Code.” Ouch.

How many of you have read the Florida Probate Code from beginning to end? Even if you have, I think you would be surprised to find things that you forgot were in there. With apologies to the Skipper and Gilligan, the goal of these materials is to give you a “one-hour tour” of the Florida Probate Code.

## Chapter 731 – Probate Code: General Provisions

### **I. Statutes, Substantive Rights, and Procedures**

A. Statutes. The Florida Probate Code, which is found in Florida Statutes Chapters 731-735 (“Code”), sets forth the basic substantive law that applies to a probate proceeding. F.S. § 731.105. The legislature enacts the laws that govern substantive rights. F.S. § 731.011.

B. What Provisions Apply? The Code originally became effective on January 1, 1976. F.S. § 731.011. The Code was revamped effective January 1, 2002. F.S. § 731.155 provides that substantive rights that vested prior to January 1, 2002 are determined as provided by the former provisions of the Code. Thus, if a decedent died before January 1, 2002, you must be careful to apply the proper provisions.

C. Rules. The Florida Probate Rules (“Rules”) govern the procedural aspects of a probate proceeding. The Florida Constitution vests the Florida Supreme Court with the power to adopt rules for practice and procedure in all courts. Thus, the Rules are promulgated by order of the Florida Supreme Court. If there is a conflict between the Code and the Rules, the Rules control over any procedural provisions located in the Code.

1. General Rule. The Florida Rules of Civil Procedure only apply as provided in the Rules. The Rules provide that the Florida Rules of Civil Procedure apply with respect to discovery and the issuance of a subpoena. Rule 5.010, Rule 5.080.

2. Exception. If a proceeding is an adversary proceeding or declared an adversary proceeding, as set forth in Rule 5.025, then the proceeding is conducted similar to suits of a civil nature, and the Florida Rules of Civil Procedure apply.

D. Construction against implied repeal. The Code is intended as a unified coverage of its subject matter. No part of it shall be impliedly repealed by subsequent legislation if that construction can be reasonably avoided. F.S. § 731.102.

### **II. Evidence as to death or status -- F.S. § 731.103; Rule 5.171**

A. Death Certificate. An authenticated copy of a death certificate is prima facie proof of the death. F.S. § 731.103(1); Rule 5.171(a).

B. Governmental Documents. A copy of any record or report of a governmental agency, domestic or foreign, evidencing that a person from the facts related is presumed dead, is prima facie evidence of the status of death. F.S. § 731.103(2); Rule 5.171(b).

C. Lapse of Time. A person who is absent from the place of his or her last known domicile for a continuous period of 5 years and whose absence is not satisfactorily explained after diligent search and inquiry, is presumed dead. His or her death is presumed to have occurred at the end of the period unless there is evidence establishing that death occurred earlier. F.S. § 731.103(3); Rule 5.171(c).

D. Circumstantial Evidence. In *Woods v. Estate of Woods*, 681 So.2d 903 (Fla. 4th DCA, 1996), the decedent was a member of a crew whose ship sank during a hurricane. The Coast Guard conducted an extensive search and found some survivors, but the decedent was not among the survivors. The Fourth DCA held that the death could be proven by circumstantial evidence. The standard of proof to be applied is “whether the circumstantial evidence amounts to a preponderance of all reasonable inferences that can be drawn from the circumstances in evidence to the end that the evidence is not reasonably susceptible to two equally reasonable inferences.” This concept was codified in 2007, as F.S. § 731.103(4) statutorily permits proof of death by direct or circumstantial evidence.

### **III. Application of the rules of evidence -- F.S. § 731.1035; Rule 5.170**

The rules of evidence in civil actions apply unless the Code or Rules provide otherwise.

### **IV. Verification of documents -- F.S. § 731.104; Rule 5.020; Rule 5.330**

A. Verification. If a document is required to be verified it must include the following oath or affirmation provided in Rule 5.020 (e): “Under penalties of perjury, I declare that I have read the foregoing, and the facts alleged are true, to the best of my knowledge and belief.” The following probate filings must be verified:

1. Petition for Appointment of Curator – Rule 5.122
2. Petition for Administration – Rule 5.200
3. Petition to Probate a Will Without Administration – Rule 5.210
4. Statement Regarding Creditors – Rule 5.241
5. Inventory – Rule 5.340
6. Safe Deposit Box Inventory – Rule 5.342
7. Petition for Order Authorizing Search of Safe Deposit Box – Rule 5.3425
8. All Accountings – Rule 5.345, 5.346
9. Petition to Continue Unincorporated Business or Venture – Rule 5.350
10. Petition to Sell Real Property Where No Power Conferred – Rule 5.370
11. Petition to Determine Homestead – Rule 5.405
12. Petition to Determine Exempt Property – Rule 5.406
13. Petition to Determine Family Allowance – Rule 5.407
14. Petition for Resignation of Personal Representative – Rule 5.430

15. Statement of Claim (Creditor) – Rule 5.490

16. Petition for Summary Administration - Rule 5.530

B. Documents that must be signed by the Personal Representative. Pursuant to Rule 5.330, the following documents must be signed by the personal representative:

1. inventory;
2. accountings;
3. petition for sale or confirmation of sale or encumbrance or real or personal property;
4. petition to continue business of decedent;
5. petition to compromise or settle claim;
6. petition for distribution and discharge; and
7. resignation of personal representative.

**V. In rem proceeding -- F.S § 731.105**

A. Exclusive jurisdiction over estates of decedents in Florida is vested in the Circuit Courts. Art. V. § 20(c)(3), Fla. Con.; F.S. § 26.012(2)(b).

B. Jurisdiction over a decedent’s estate is “in rem” jurisdiction. Thus, the Court has jurisdiction over the res (property of the estate) and, after reasonable notice, the court can also decide the rights of the person to the property.

C. “In personam” jurisdiction is needed in order to obtain a personal judgment or order of a person. Although probate proceedings are generally in rem, “in personam” jurisdiction may be acquired in several instances after some form of personal notice/service is provided or there is a waiver or voluntary appearance (i.e. elective share, exempt property, will contest, determination of beneficiaries, family allowance, or proceedings to compel the personal representative to account or distribute). Generally, the personal representative becomes subject to the “in personam” jurisdiction of the court upon filing the petition for appointment.

D. A personal judgment may not be entered against a person unless the court has “in personam” jurisdiction. However, a judgment affecting the property rights may be entered.

**VI. Assets of Nondomiciliaries – F.S. § 731.106**

A. Debts. A debt in favor of a nondomiciliary, other than one evidenced by investment or commercial paper or other instrument, is located in the county where the debtor resides or, if the debtor is not an individual, at the place where the debtor has its principal office. Commercial paper, investment paper, and other instruments are located where the instrument is at the time of death.

B. Florida Property. When a nonresident decedent, whether or not a citizen of the United States, provides by will that the testamentary disposition of tangible or intangible personal property having a situs within Florida, or of real property Florida, shall be construed and regulated by the laws of Florida, the validity and effect of the dispositions shall be determined by Florida law. The court may, and in the case of a decedent who was at the time of death a resident of a foreign country the court shall, direct the personal representative appointed in this state to make distribution directly to those designated by the decedent's will as beneficiaries of the tangible or intangible property or to the persons entitled to receive the decedent's personal estate under the laws of the decedent's domicile.

C. The Saunders Issue. When Florida adopted the Uniform Probate Code in 1975, it included section 731.106, which states, in subsection (2), that when a nonresident decedent provides by will that property located in Florida, including real property, shall be governed by Florida law, then Florida law shall apply. As it related to real property, the statute was merely restating the well-known common law principle of *lex loci rei sitae*. The way the statute was worded, however, gave rise to a possible negative implication: if a testator could mandate that Florida law govern the disposition of real property in Florida, then in the absence of such a direction the law of the decedent's domicile would apply.

The First DCA, in *Saunders v. Saunders*, 796 So.2d 1253, 1254 (Fla. 1st DCA 2001), applied that negative implication to reach its decision. The court held that the laws of the nonresident decedent's domicile govern the disposition of the Florida real property when the will of a nonresident testator does not provide that Florida law shall determine the validity and effect of the disposition of the nonresident testator's Florida property. In reaching its holding, the court stated that "[t]he common law is changed where a statute clearly, unequivocally, and specifically prescribes a different rule of law from a common law rule, as does section 731.106(2). *Saunders*, 796 So.2d at 1254.

House Bill 393/Senate Bill 540, which is currently pending before the 2015 Florida Legislature, includes a proposal which clarifies that Florida common law regarding the Florida real property of nonresident decedents was not changed, but rather codified, by the enactment of F.S. § 731.106(2). The proposal confirms that Florida law governs the validity and effect of the disposition of Florida real property, whether owned by resident or nonresident, and regardless of any directive in a will. The portion of F.S. § 731.106(2) regarding personal property would remain unchanged and, therefore, the statute would make it clear that Florida law will only govern the Florida sitused personal property of a nonresident testator when the testator's will directs the application of Florida law. As of early November, 2015, the discussions about this part of House Bill 393 suggest that this change might actually be placed in a new section (Section 731.1055), as opposed to incorporating this clarification only in F.S. § 731.106. Stay tuned.

## **VII. Caveat; proceedings – F.S. § 731.110; Rule 5.260**

A. Who May File. Any interested person, including a creditor, may file a caveat with the court. F.S. § 733.110(1); Rule 5.260(a).

B. When Can a Caveat be Filed? The caveat of an interested person, other than a creditor, may be filed before or after the death of a person for whom the estate will be, or is being, administered. The caveat of a creditor may be filed only after the person's death. F.S. § 733.110(1).

C. Effect of Filing.

1. Interested person. If a caveat is filed by an interested person (as opposed to a creditor) the court cannot admit the will to probate or appoint a personal representative until the interested person receives formal notice of the submission of a will for probate. Rule 5.260(f). If the will is challenged, the trial court is required to rule on the challenge to the will before proceeding to probate or appointing the personal representative designated by the contested will. *Grooms v. Royce*, 638 So.2d 1019 (Fla. 5th DCA 1994).

2. Creditor. If a caveator is a creditor, the clerk must notify the caveator in writing of the date of issuance of letters of administration. Rule 5.260(e).

D. Expiration of Pre-Death Caveat. A caveat filed before the death of the person for whom the estate will be administered expires 2 years after filing. F.S. § 731.110.

#### **VIII. *Select General Definitions – F.S. § 731.201***

A. Beneficiary. As a general rule, a beneficiary of a trust is not a beneficiary of the estate of which that trust is a beneficiary. However, if each trustee is also a personal representative of the estate, the beneficiary or beneficiaries of the trust are treated as beneficiaries of the estate.

B. Claim. The term claim includes funeral expenses. The term claim does not include expenses of administration or taxes.

C. Devisee. As a general rule, in the case of a devise to a trust, the trustee of the trust is considered the devisee for purposes of the Code. However, if each trustee is also a personal representative of the estate, then the beneficiaries of the trust are considered devisees of the estate.

D. Interested Persons. The meaning may vary from time to time during the estate proceeding. It is important to note that a creditor of the estate is an interested person to the extent the outcome of a particular proceeding may affect the creditor's rights.

E. Protected Homestead. Protected Homestead does not include real property that is owned as tenants by the entirety. It applies only to real property that at the death of the owner the exemption under the Constitution inures to the owner's surviving spouse or heirs. Thus, if the decedent is not survived by a spouse and the decedent devises the homestead to someone other than an heir at law the homestead is not "Protected Homestead".

#### **IX. *Notice F.S. § 731.301; Rule 5.040; 5.041; 5.042***

A. Formal Notice.

1. When required. Unless formal notice is specified by the Code or Rules, formal notice is not required. However, formal notice may be given in lieu of informal notice at the option of the person giving notice. Rule 5.040(d). If optional formal notice is used, then formal notice must be given to all interested persons entitled to notice. Rule 5.040(d)

2. Method. Formal notice is given by serving a copy of the pleading or motion on an interested person, or the person's attorney, if the person has appeared through an attorney or requested that notice be sent to his or her attorney. A notice must accompany the pleading or motion stating that the person served must file and serve written defenses within 20 days after service and informing the person served that failure to serve written defenses within the time required may result in a judgment or order being entered for the relief demanded, without any further notice. Rule 5.040(a)(1).

3. Manner of Service. Formal notice must be served by one of the following methods:

a. Any commercial delivery service requiring a signed receipt (i.e. FedEx).

b. Any form of mail requiring a signed receipt (i.e. certified mail).

c. As provided in the Florida Rules of Civil Procedure or as otherwise provided by Florida law for service of process (i.e. service of process).

4. Proof of Service. Proof of service is accomplished by filing a verified statement of the person giving the notice along with the signed receipt or other evidence of satisfactory proof of service. Service is complete upon receipt of the notice.

5. Effect. Formal Notice is sufficient to acquire jurisdiction over the person receiving formal notice to the extent of the person's interest in the estate. If the person fails to serve a written answer or defense within the 20-day period, the court is authorized to consider the pleading or motion *ex parte* as to that person. The failure to file a response does not allow for the entry of a default against the person. Formal notice also does not afford "in personam" jurisdiction. Formal notice is only a method of service.

## **X. Waiver and Consent – F.S. § 731.302**

Subsequent to the filing of a petition for administration, an interested person, including a guardian ad litem, administrator ad litem, guardian of the property, personal representative, trustee, or other fiduciary, or a sole holder or all coholders of a power of revocation or a power of appointment, may waive, to the extent of that person's interest or the interest which that person represents, subject to the provisions of F.S. §§ 731.303 and 733.604, any right or notice or the filing of any document, exhibit, or schedule required to be filed and may consent to any action or proceeding which may be required or permitted by the Code.

## **XI. Representation -- F.S. § 731.303**

A. Common-law Doctrine of Virtual Representation. Under common law, unknown, unborn, unascertained, and sometimes minor beneficiaries can be represented by one or more persons who have identical, similar, or greater interest with no disabling conflicts and who appear to the court to represent adequately the interests of the otherwise unrepresented person.

B. Representation Under the Code. The Code expands the definition of persons who can be bound by a court order that binds others who are not parties to the proceedings.

1. Under the Code, persons are bound by orders binding others in the following cases:

a. takers under a power of appointment or revocation are bound by orders binding the holders of the power, F.S. § 731.303(1)(a);

b. a ward is bound by orders binding the guardian of the property, F.S. § 731.303(1)(b)1;

c. beneficiaries of a trust are bound by orders binding the trustee, F.S. § 731.303(1)(b)2;

d. beneficiaries of an estate are bound by orders binding the personal representative F.S. § 731.303(1)(b)3;

e. unborn, or unascertained persons, or a minor or any other person under a legal disability, who is not otherwise represented, is bound by an order to the extent that person's interest is represented by another party having the same or greater quality of interest F.S. § 731.303(c); and

f. takers under a power of appointment or revocation are bound by agreements, waivers, consents, approvals, accounts, trust accounting and other written reports that adequately disclose matters set forth therein that are binding on the holders of the power. F.S. § 731.303(5)

2. Both common law and the Code recognize that a conflict of interest between the representative person and the represented person will disqualify the representative person from binding the interest of the represented person. In any case in which the court determines that representation of the interest would be inadequate, a guardian ad litem for the represented person may be appointed. F.S. § 731.303(4).

3. Notice must be given as prescribed by the Rules to every interested person or the representative person who can bind the interested person, or both. § 731.303(3)(a). Notice is given to unborn or unascertained persons who are not otherwise represented by giving notice to all known persons whose interest in the proceedings are the same as, or of a greater quality than, those of the unborn or unascertained persons. F.S. § 731.303(3)(b).

## **XII. Arbitration of Disputes – F.S. § 731.401**

A provision in a will or trust requiring the arbitration of disputes, other than disputes of the validity of all or a part of a will or trust, between or among the beneficiaries and a fiduciary under the will or trust, or any combination of such persons or entities, is enforceable. Unless otherwise specified in the will or trust, a will or trust provision requiring arbitration is presumed to require binding arbitration under chapter 682, the Revised Florida Arbitration Code.

### **Chapter 732 – Intestate Succession and Wills**

#### **I. Part I. - Intestate Succession – F.S. §§ 732.101 – 732.111**

This topic is being covered separately by Sarah Butters.

#### **II. Part II - Elective Share of Surviving Spouse -- F.S. §§ 732.201 - 732.2155; Rule 5.360**

This topic is being covered separately by Debra Boje.

#### **III. Part II -- Rights in Community Property - Florida Uniform Disposition of Community Property Rights at Death Act -- F.S. § 732.216 - 732.228**

A. Introduction. In 1992, Florida adopted its own version of the Uniform Disposition of Community Property Rights at Death Act (“Uniform Act”). The Florida act, known as the Florida Uniform Disposition of Community Property Rights at Death Act (“Florida Act”), is set forth in the F.S. §§ 732.216 – 732.228. The Florida Act is very similar to the Uniform Act, but there are differences.

B. Personal Property. Pursuant to F.S. § 732.217(1), the Florida Act applies to personal property, wherever located, if the property:

1. was acquired as, or became and remained, community property under the laws of another jurisdiction;
2. was acquired with rents, issues, or income of, or the proceeds from, or in exchange for, community property; or
3. is traceable to that community property.

Thus, under the above definition, if a couple lives in Texas and acquires personal property while domiciled in Texas, then sells the personal property, and moves to Florida where the couple subsequently buys new personal property in Florida with the proceeds from the Texas sale, then the new personal property would be considered community property.

C. Real Property.

1. The General Rule. Pursuant to F.S. § 732.217(2), the Florida Act applies to real property, except real property held as tenants by the entirety, which is located in this state, and which:

a. was acquired with the rents, issues, or income of, the proceeds from, or in exchange for, property acquired as, or which became and remained, community property under the laws of another jurisdiction; or

b. is traceable to that community property.

2. The Florida Act only pertains to real property “located” in the State of Florida. The rationale for this limitation is that the laws of the state in which real property is located generally govern the disposition of that real property.

3. Tenants By The Entirety Property.

a. The Florida Act does not apply to real property held as tenants by the entirety. This is one of the main deviations from the Uniform Act and has a sweeping impact. Thus, if real property (other than homestead property) is titled as tenants by the entirety, then the property loses any community property status it may have had. Or does it?

b. Arguably, community property can never become tenants by the entirety property in the first place. The two forms of ownership are mutually exclusive because community property rights do not maintain all five unities (time, title, interest, possession, and marriage) necessary to create tenants by the entirety property. “Interest” is missing and the unity of “title” is probably also missing from community property. Thus, community property never can be owned as tenants by the entirety in the first place unless there is an express, written, and informed waiver of community property rights.

4. Homestead Property.

a. Prior to 2003, F.S. § 732.217 also exempted “homestead” property from the Florida Act. The exclusion for homestead property in F.S. § 732.217 created an inconsistency within the Florida Act itself, as F.S. § 732.225 creates a conclusive presumption for homestead property. Thus, many questioned, “How does the Florida Act clarify the treatment of homestead property if the Florida Act does not apply to homestead property?” The solution was to remove the reference to homestead property from F.S. § 732.217, thus, making homestead property subject to the Florida Act.

b. F.S. § 732.225 of the Florida Act reads as follows:

Section 732.216-732.228 do not prevent married persons from severing or altering their interest in property to which these sections apply. The reinvestment of any real property to which these sections apply located in this state which is or becomes homestead property creates a *conclusive presumption* that the spouses have agreed to

terminate the community property attribute of the property reinvested. (emphasis added).

a. In Florida, the general consensus of practitioners is that the second sentence of F.S. § 732.225 defeats any community property rights that may otherwise attach to homestead property. Thus, if a husband and wife sell their community property residence in Texas and move to Florida and subsequently use the proceeds from the Texas sale to buy homestead property titled in the husband's sole name, then a conclusive presumption is created that the spouses have agreed to terminate the community property aspects of the property. Thus, when the husband dies, the wife receives a life estate in the homestead property as opposed to an outright one-half interest in the property and a life estate in the remaining one-half interest in the property. If the husband is not survived by minor children, then husband could devise the homestead property outright to the wife. The example assumes the husband is survived by either minor children or dies intestate survived by his wife and one or more lineal descendants.

b. Some practitioners, however, have opined that this conclusion is incorrect for two reasons:

(i) It is unconstitutional to attempt to defeat vested community property rights without due process; and

(ii) The language of the statute is meaningless in its application. If one reads the statute carefully, the statute applies to property that is characterized "at the time of death" as community property. F.S. § 732.217(2). The second sentence of F.S. § 732.225 proceeds to say that property to which the Florida Act applies (e.g. property that is determined to be community property at the time of death) which is reinvested in property which is or becomes homestead property creates a conclusive presumption that the spouses agreed to terminate the community property status of the property. Any reinvestment that occurs with respect to homestead property happens before the death of the first spouse. Thus, by its own terms, the conclusive presumption that is created does not apply to the homestead property on the death of the first spouse.

D. Rebuttable Presumptions Under the Florida Act. F.S. § 732.218 creates rebuttable presumptions that apply in determining whether property is subject to the Florida Act.

1. Presumption 1: If property is acquired during marriage by a spouse of that marriage while domiciled in a jurisdiction under whose laws property could then be acquired as community property, then that property is presumed to have been acquired as, or to have become and remained, property to which the Florida Act applies. F.S. § 732.218(1).

Example: Decedent acquires 100 shares of IBM stock in decedent's own name while decedent and decedent's surviving spouse are married and domiciled in Texas. Decedent and decedent's surviving spouse move to Florida where decedent subsequently dies still owning the 100 shares of IBM. There is a rebuttable presumption that the Florida Act applies to the 100 shares of IBM.

2. Presumption 2: Real property located in Florida (other than homestead real property held as tenants by the entirety) and personal property wherever located acquired by a married person while domiciled in a common law jurisdiction that is titled in a form which creates rights of survivorship is presumed not to be subject to the Florida Act. Thus, the property would pass to the survivor. F.S. § 732.218(2).

Example: Decedent while domiciled in Florida takes title to a piece of real property in decedent's and decedent's daughter's names with rights of survivorship. There is a rebuttable presumption that the Florida Act does not apply and the property would pass by operation of law to the decedent's daughter upon decedent's death.

E. Disposition of Community Property Upon Death Under the Florida Act

1. F.S. § 732.219 provides for the disposition of property to which F.S. §§ 732.216 – 732.228 applies. Pursuant to F.S. § 732.219, one-half of the property is the property of the surviving spouse and is not subject to testamentary disposition by the decedent or distribution under the laws of succession (“Surviving Spouse’s Interest”). The other one-half is property of the decedent and may be devised or descend by intestacy (“Decedent’s Interest”).

2. Elective Share. The Decedent’s Interest is not subject to the elective share. F.S. §§ 732.219, 732.2045(1)(f). However, to the extent the Decedent’s Interest is paid to or for the benefit of the surviving spouse, the Decedent’s Interest is applied toward satisfaction of the elective share. F.S. § 732.2075(1)(c).

F. Method of Perfecting Title.

1. Perfection of Title of Personal Representative or Beneficiary – F.S. § 732.221.

a. If title to the property is held by the surviving spouse, then the personal representative or a beneficiary of the decedent may institute an action to perfect title to the Decedent’s Interest.

b. The personal representative does not have a fiduciary duty to discover whether any property held by the surviving spouse is property to which the Florida Act applies unless a written demand is made by:

- a beneficiary within three months after service of a copy of the notice of administration on the beneficiary; or
- a creditor within three months after first publication of the notice to creditors.

2. Perfection of title of surviving spouse – F.S. § 732.223. If title to the property is held by the decedent, then the surviving spouse may perfect title in the Surviving Spouse’s Interest by:

- a. an order of the probate court; or
- b. by execution of an instrument by the personal representative or the beneficiaries of the decedent with the approval of the probate court.

3. The personal representative has no duty to discover whether property held by the decedent is subject to the Florida Act unless the surviving spouse makes a written demand within three months after service of a copy of the notice of administration.

G. Purchaser for Value or Lender – F.S. § 732.222. With respect to property in which the Florida Act applies, purchasers for value and lenders are protected in relying on apparent title of the surviving spouse, the personal representative or beneficiaries, as the case may be. Moreover, the purchaser for value or a lender need not inquire whether a vendor or borrower acted properly.

#### **IV. Part III -- Pretermitted Spouse and Children -- F.S. §§ 732.301; 732.302; Rule 5.025**

##### **A. Pretermitted Spouse -- F.S. § 732.301; Rule 5.025**

1. General Rule: If a testator marries *after* executing a valid will, the surviving spouse is referred to as a pretermitted spouse. As a general rule, the pretermitted spouse is entitled to receive a share in the estate equal in value to that which the spouse would have received if the testator had died intestate.

##### 2. Exceptions:

a. Provision has been made for, or waived by, the spouse by prenuptial or postnuptial agreement;

b. The spouse is provided for in the will (case law has expanded this exception to require the provision in the will to have been made in contemplation of marriage). See *Estate of Ganier*, 418 So.2d 256 (Fla. 1982); or

c. The will discloses an intention not to provide for the spouse.

3. Caution. If a testator executes a will after marriage, but that will is held to be invalid because of undue influence, thereby bringing back to life a prior will that was executed before the marriage, the spouse can become a pretermitted spouse. *Hoffman v Kohns*, 385 So.2d 1064 (Fla. 2d DCA 1980), *disapproved on other grounds* 460 So.2d 895.

4. Notice. A petition to determine status as a pretermitted spouse is listed as an automatic adversary proceeding under Rule 5.025. Thus, formal notice must be given to all interested person.

5. Deadline. There is no time deadline for filing a petition to determine pretermitted spouse. Thus, presumably the right can be asserted by the spouse anytime before the estate is closed.

B. Pretermitted Children -- F.S. § 732.302

1. General Rule. A child born or adopted after the execution of a will is considered to be a pretermitted child under F.S. § 732.302, which may entitle him or her to take a child's intestate share.

2. Exceptions.

a. By way of advancement, the child has received a part of the decedent's property equivalent to the child's intestate share;

b. It appears from the will that the omission was intentional; or

c. The testator had one or more children when the will was executed and devised substantially all the estate to the other parent of the pretermitted child and that other parent survived the testator and is entitled to take under the will.

3. Notice. A petition to determine status as a pretermitted child is listed as an adversary proceeding under Rule 5.025. Thus, formal notice must be given to all interested person.

4. Deadline. There is no time deadline for filing a petition to determine pretermitted child. Thus, presumably the right can be asserted by the child anytime before the estate is closed.

**V. Part IV. Exempt Property and Allowances**

A. Homestead - F.S. § 732.401 – 732.4015; Rule 5.405. This topic (which we could literally talk about for days) is being covered separately by Shane Kelley.

B. Exempt Property - F.S. § 732.402; Rule 5.406.

1. Prerequisites.

a. The decedent must be domiciled in Florida at the time of death.

b. The decedent must be survived by a spouse or children.

2. Who is entitled to claim the exemption?

a. If there is a surviving spouse, the spouse is entitled to claim the exemption.

b. If there is no spouse (or the spouse has waived his or her right), the children are entitled to claim the exemption.

3. What constitutes exempt property?

a. Household furniture, furnishings, and appliances in the decedent's usual pace of abode up to a net value of \$20,000 as of the date of death.

b. Two motor vehicles which do not, individually as to either vehicle, have a gross weigh in excess of 15,000 pounds, held in the decedent's name and regularly used by the decedent or members of the decedent's family as their personal motor vehicles.

c. Certain prepaid college contracts and Florida college savings agreements.

d. Benefits paid pursuant to F.S. § 112.1915

4. Specifically or demonstratively devised property.

a. General rule. Property that is specifically or demonstratively devised is excluded from exempt property.

b. Exception. If exempt property is specifically or demonstratively devised to a person who would otherwise be entitled to the exempt property, then the court may declare the property to be exempt.

5. Procedure and timing for filing.

a. A verified petition must be filed.

b. The petition must be filed on or before the later of the date that is 4 months after the date of service of the notice of administration or the date that is 40 days after the date of termination of any proceeding involving the construction, admission to probate, or validity of the will or involving any other matter affecting any part of the estate subject to a claim for exempt property. But see *In re: Estate of Dubin*, 536 So. 2d 1186 (Fla. 4th DCA 1989)(personal representative's failure to serve a copy of the inventory as required under the rule and statutes operates to toll the limitations under F.S. § 733.402(6)).

6. Effect.

a. Property that is determined to be exempt property is excluded from the value of the residuary estate and the value of the estate for purposes of determining the pretermitted or elective shares.

b. Property that is determined to be exempt property is exempt from all claims of the estate except perfected security interests thereon.

C. Family Allowance -- F.S. § 732.403; Rule 5.407

1. Prerequisites.

a. The decedent must have been domiciled in Florida at the time of his or her death.

b. The decedent must be survived by a spouse or lineal heirs that the decedent was supporting or was obligated to support. "Lineal heirs" includes lineal ascendants and descendants.

2. Amount of allowance. The allowance cannot exceed \$18,000.

3. Procedure for claiming.

a. Effective January 1, 2004, Rule 5.407 governs the procedure for claiming a family allowance.

b. A verified petition must be filed.

4. Payment.

a. If there is a surviving spouse, the family allowance is payable to the spouse for the use of the spouse and dependent lineal heirs.

b. If any lineal heir does not live with the surviving spouse, the allowance may be apportioned based upon need.

c. If there is no surviving spouse, the family allowance is paid to the lineal heirs or the person having their care or custody.

5. Attorney Fees. Attorneys' fees may be awarded to the successful petitioner for family allowance. *Hoyt v Hoyt*, 814 So.2d 1254 (Fla. 2d DCA 2002).

6. Effect. The family allowance is not chargeable against any benefit or share otherwise passing to the surviving spouse or to the dependent lineal heirs, unless the will otherwise provides. The family allowance is entitled to class 5 priority. Thus, beware of payment of the family allowance if there are not sufficient funds in the estate to pay all claims.

## **VI. Part V- Wills – *Select Provisions***

A. Execution of wills -- F.S. § 732.502.

1. Requirements.

a. The will must be signed at the end by the testator or by someone signing the testator's name in the presence of the testator and at the testator's direction.

b. The will must be signed or acknowledged in the presence of two subscribing witnesses and the witnesses must sign in the presence of the testator and each other.

2. Special Types of Wills.

a. Nuncupative Wills. A nuncupative will is an oral will of personal property declared by a testator in the presence of witnesses at the time of the testator's last illness. *In re Estate of Vaughn*, 165 So.2d 241 (Fla. 1st DCA 1964). Florida does not recognize

oral wills, thus a nuncupative will is invalid. F.S. §§ 731.201(36); 732.502(2); see also *In re Estate of Corbin*, 645 So.2d 39 (Fla. 1st DCA 1994). A nuncupative will of a non-Florida resident is also invalid in Florida even if the state in which the individual resides allows nuncupative wills. F.S. § 732.502(2). See also *Malleiro v. Mori*, 2015 WL 5714701 (Fla. 3d DCA 2015).

b. Holographic Wills. A holographic will is a will in a testator's handwriting signed by him, but which is not otherwise executed in accordance with the statutory requirements. Holographic wills are not valid in Florida. Likewise, a holographic will executed by a non-Florida resident is not valid in Florida even if the state in which the decedent is a resident recognizes holographic wills. F.S. § 732.502(2). See also *Lee v. Estate of Payne*, 148 So. 3d 776 (Fla. 2d DCA), *review denied*, 132 So. 3d 221 (Fla. 2013).

c. Military Wills. A will executed as a military testamentary instrument in accordance with 10 U.S.C. s. 1044d, Chapter 53, by a person who is eligible for military legal assistance is valid as a will in the State of Florida notwithstanding any other provisions of the Florida Probate Code. F.S. § 732.502(3).

B. Self-proof of will -- F.S. § 732.503. The Code allows for a will or codicil to be self-proving. If the will is "self-proved", which means it was proved at the time it was executed by the acknowledgment of the decedent and the affidavits of the witnesses made before an officer authorized to administer oaths and evidenced by the officer's certificate attached to or following the will in the form required by law, then the order admitting the will to probate can be entered with no further proof.

C. Revocation by writing -- F.S. § 732.505

1. Inconsistency. There may be certain occasions where multiple wills exist at the time of the decedent's death. If a subsequent will or codicil does not expressly revoke the previous will or codicil, both documents must be looked at to determine the appropriate disposition. To the extent the documents are inconsistent, the inconsistent provisions of the earlier document are deemed revoked. The remaining provisions of the earlier document, however, remain in effect.

2. Expressed Revocation. A subsequent will, codicil, or other writing executed with the same formalities required for the execution of a will expressly revoke the will.

D. Revocation by act – F.S. § 732.506. A will or codicil is revoked by the testator, or some other person in the testator's presence and at the testator's direction, by burning, tearing, canceling, defacing, obliterating, or destroying it with the intent, and for the purpose, of revocation.

E. Effect of subsequent marriage, birth, adoption, or dissolution of marriage – F.S. § 732.507:

1. Subsequent marriage, birth, or adoption of lineal descendants revokes a prior will made by a testator. A subsequent wife or child however, may be entitled to a pretermitted share of the estate. F.S. § 732.507(1).

2. A provision in a will for a spouse that the testator subsequently divorces is null and void. Similarly, if a marriage is annulled after a will is executed any provision for the spouse in the will is null and void. In both instances, the will is construed as if the spouse had died at the time of the dissolution, divorce or annulment of the marriage, unless the will or the dissolution or divorce judgment expressly provides otherwise. F.S. § 732.507(2).

F. Revival by revocation -- F.S. § 732.508.

1. The revocation of a later dated will does not revive a prior dated will. F.S. § 732.508(1).

2. The revocation of a codicil to a will does not revoke the will. Moreover, the provisions in the will that were changed by the codicil are presumed to be reinstated unless there is evidence to the contrary. F.S. § 732.508(2).

G. Incorporation by reference – F.S. § 732.512.

1. Reference to Writing. A writing in existence when a will is executed may be incorporated by reference into the will if the language of the will manifests this intent and describes the writing sufficiently to permit its identification. F.S. § 732.512(1).

2. Reference to Acts. A will may dispose of property by reference to acts and events which have significance apart from their effect upon the dispositions made by the will, whether they occurred before or after the execution of the will or before or after the testator's death. The execution or revocation of a will or trust by another person is such an event. F.S. § 732.512(2). Similarly, a devise of the "contents of my safe deposit" is an example of a devise by incorporation by reference.

H. Separate Writing – F.S. § 732.515. A written statement or list referred to in the decedent's will shall dispose of items of tangible personal property, other than property used in trade or business, not otherwise specifically disposed of by the will. To be admissible as evidence of the intended disposition, the writing must be signed by the testator and must describe the items and the devisees with reasonable certainty. The writing may be prepared before or after the execution of the will. It may be altered by the testator after its preparation. It may be a writing that has no significance apart from its effect upon the dispositions made by the will. If more than one otherwise effective writing exists, then, to the extent of any conflict among the writings, the provisions of the most recent writing revoke the inconsistent provisions of each prior writing.

I. Penalty clause for contest – F.S. § 732.517: A provision in a will purporting to penalize any interested person for contesting the will or instituting other proceedings relating to the estate is unenforceable.

**VII. Part VI - Rules of Construction – *Select Provisions***

A. Antilapse, deceased devisee; class gifts – F.S. § 732.603

1. Whether a devise under a will or testamentary trust lapses if the beneficiary: (i) is dead when the will is executed or at the termination of a trust interest created by the will; (ii) does not survive the testator; or (iii) is required by the will or by operation of law to be treated as having predeceased the testator depends on the relationship of the testator to the beneficiary.

2. Grandparent or lineal descendant of a grandparent. Absent a provision in the will to the contrary, if the devisee or beneficiary is the grandparent or lineal descendant of a grandparent of the testator, the descendants of the devisee or beneficiary take per stirpes in place of the deceased devisee or beneficiary.

3. All other cases. In all other cases, absent a provision in the will to the contrary, the testamentary disposition lapses.

B. Change in securities; accessions; nonademption – F.S. § 732.605: If the testator makes a devise of specific securities rather than their equivalent value the specific devisee is entitled to:

1. As much of the devised securities as is part of the estate at the time of the testator's death;

2. Any additional or other securities of the same entity owned by the testator because of action initiated by the entity, excluding any acquired by exercise of purchase options; and

3. Securities of another entity owned by the testator as a result of a merger, consolidation, reorganization or other similar action initiated by the entity;

4. Securities of the same entity acquired as a result of a plan of reinvestment.

C. Nonademption of specific devises in certain cases; sale by guardian of the property; unpaid proceeds of sale, condemnation, or insurance. – F.S. § 732.606

1. General Rule. Under common law a specific devise will adeem if the property it is not in existence at the time of the testator's death.

2. Exception. If specifically devised property is sold by a guardian for the ward's care or proceeds of a condemnation or insurance are paid to the guardian then the devisee has a right to a general pecuniary devise equal to the net sales price or the proceeds (less any monies the devisee is entitled to as described in (3) below) unless the testator's disability is judicially removed and the testator survives the restoration by at least one year. F.S. § 732.606(1)

3. Additional sums a specific devisee may be entitled to receive.

a. If all or part of specifically devised property is sold by the guardian or testator, the specific devisee is entitled to the balance of the purchase price owing from the purchaser plus any security interest.

b. Any amount of a condemnation award for the taking of the specifically devised property that is unpaid at the time of death.

c. Any proceeds unpaid at the time of death on fire or casualty insurance on the property.

d. Property owned by the testator at death as a result of foreclosure, or obtained instead of foreclosure, of the security for the specifically devised obligation. F.S. § 732.606(2)

4. F.S. § 732.606(1) only applies to property that is specifically devised and sold by the guardian or to certain events that occur with respect to specifically devised property while there is a guardian. F.S. § 732.606(2) is not limited to situations where there is a guardian, it applies to all testators.

D. Reformation to Correct Mistakes & Modification to Achieve Tax Objectives – F.S. §§ 732.615 and 732.616

Up until July 1, 2011, it was the law of Florida that no court of law or equity could reform or rewrite a will. See, e.g., *Owens v. Estate of Davis ex rel. Holzauser*, 930 So.2d 873 (Fla. 2d DCA 2006); *In re Estate of Budny*, 815 So.2d 781 (Fla. 2d DCA 2002); *In re Estate of Robinson*, 720 So.2d 540 (Fla. 4th DCA 1998); *In re Estate of Barker*, 448 So.2d 28 (Fla. 1st DCA 1984). But see *In re Estate of Reese*, 622 So.2d 157 (Fla. 4th DCA 1993) (court recognized general rule prohibiting reformation, but granted petition to construe will that divided testamentary trust into several new trusts, including certain tax-exempt trusts, to minimize federal tax liability); and *In re Estate of Wood*, 226 So.2d 46, 50 (Fla. 2d DCA 1969) (courts can construe will to include additional words that were omitted “by inadvertence or oversight,” but that “are essential to the expression of the testator’s manifest intention”).

In a significant departure from prior law, the Code was amended, effective July 1, 2011, to permit a court to reform a will, even if its terms are unambiguous, to correct the terms of a will if it is shown by clear and convincing evidence that the terms of the will were affected by a mistake. F.S. § 732.615. “In determining the testator’s original intent, the court may consider evidence relevant to the testator’s intent even though the evidence contradicts an apparent plain meaning of the will.” *Id.* Under this statute, interested persons can now petition the court to fix a mistake in a will to conform the document to the testator’s true intent. See also F.S. § 736.0415 (reformation of trusts to correct mistakes).

Similarly, the 2011 Florida Legislature also added F.S. § 732.616, which permits any interested person to petition the court to modify a will to achieve the testator’s tax objectives in a manner that is not contrary to the testator’s probable intent. While this procedure had been available for trusts since 2007, it only became applicable to wills in 2011. See F.S. § 736.0416, the corresponding statute in the Florida Trust Code.

Actions to reform a will and to modify a will are both specific adversary proceedings under Rule 5.025(a). Accordingly, the proceedings, as nearly as practicable, are conducted similar to civil suits and are governed by the Florida Rules of Civil Procedure. Rule 5.025(d)(2).

## VIII. Part VII -- Contractual Arrangements Relating to Death

### A. Agreement concerning succession – F.S. § 732.701

1. Agreements. An agreement: (i) to make a will, (ii) to give a devise, (iii) not to revoke a will, (iv) not to revoke a devise, (v) not to make a will, or (vi) not to make a devise is enforceable only if:

a. General Rule. It is in writing, signed by the agreeing party in the presence of two attesting witnesses.

b. Exception. If an agreement is executed by a nonresident of Florida at the time of execution, the agreement is valid if it was validly executed under the laws of the state or country where the agreement was executed.

c. Remedy for breach.

i. If the decedent breaches the agreement, the will is not invalid. The injured party has a claim for breach of contract. See *Johnson v. Girtman*, 542 So.2d 1033 (Fla. 3d DCA 1989), *disapproved on other grounds* 656 So.2d 460. Note that the injured party must file a timely claim under F.S. § 733.702. See *Spoehr v. Berryman*, 589 So.2d 225 (Fla. 1991).

ii. If the contract to make a will has been defeated through an inter vivos transfer by the decedent, the claimant may pursue an action against the donee to set aside the transfer, based on fraudulent intent to avoid a contract. *Boyle v. Schmitt*, 578 So.2d 367 (Fla. 3d DCA 1991).

2. Joint or Mutual Will: The execution of a joint will or mutual will does not create a presumption of a contract either: (i) to make a will: or (ii) not to revoke the will or wills.

3. Agreement vs. elective share and pretermitted spousal rights. An agreement with a party other than the surviving spouse cannot be used to defeat a surviving spouse's right to elective share or pretermitted spouse. *Via v. Putnam*, 656 So. 2d 460, 464 (Fla. 1995). Example: A married couple execute mutual contractual wills agreeing that their estates will pass to each other and, upon the survivor's death, to their children. Wife then dies. Husband remarries and then dies without having executed a new will. The surviving spouse's right to elective share or pretermitted spouse share takes priority over the claim of the husband's children.

### B. Waiver of spousal rights – F.S. § 732.702.

1. Key Distinction. There are different standards for the validity of a prenuptial agreement in a probate proceeding and a dissolution proceeding. The Code supersedes cases that have evolved in the marital law context (i.e. *Del Vecchio v Del Vecchio*, 143 So.2d 17 (Fla. 1962).

2. Rights that can be waived. A surviving spouse (before or after marriage) by written contract, agreement, or waiver may waive wholly or partly the following rights:

- a. Elective share;
- b. Intestate share;
- c. Permitted spouse share;
- d. Homestead rights;
- e. Exempt property rights;
- f. Family allowance rights; and
- g. Preference in appointment as personal representative of an intestate estate.

3. Waiver of all rights. Unless the waiver provides otherwise, a waiver of “all right,” or equivalent language, in the property or estate of a present or prospective spouse is a waiver of all rights listed above. In addition, a waiver of “all rights” also waives any rights under a will executed before the written agreement, contract, or waiver.

4. Execution. The contract, agreement, or waiver must be signed by the surviving spouse in the presence of two subscribing witnesses. If an agreement is executed by a nonresident of Florida at the time of execution, the agreement is valid even if it does not meet the execution requirements, if it was validly executed under the laws of the state or country where the agreement was executed.

5. Disclosure/consideration. Neither disclosure nor consideration is necessary to the validity of a waiver unless executed during marriage, in which case there must be fair disclosure. This statute was upheld by the Florida Supreme Court in *Estate of Roberts*, 388 So.2d 216 (Fla. 1980).

C. Effect of divorce, dissolution, or invalidity of marriage on disposition of certain assets at death – F.S. § 732.703. This statute makes it clear that a designation made by or on behalf of the decedent providing for the payment or transfer at death of an interest in an asset to or for the benefit of the decedent’s former spouse is void as of the time the decedent’s marriage was judicially dissolved or declared invalid by court order prior to the decedent’s death, if the designation was made prior to the dissolution or court order. The decedent’s interest in the asset shall pass as if the decedent’s former spouse predeceased the decedent. This statute applies to a myriad of assets, including assets that may pass outside of probate, including:

1. A life insurance policy, qualified annuity, or other similar tax-deferred contract held within an employee benefit plan.
2. An employee benefit plan.
3. An individual retirement account described in s. 408 or s. 408A of the Internal Revenue Code of 1986, including an individual retirement annuity described in s. 408(b) of the Internal Revenue Code of 1986.

4. A payable-on-death account.
5. A security or other account registered in a transfer-on-death form.
6. A life insurance policy, annuity, or other similar contract that is not held within an employee benefit plan or a tax-qualified retirement account.

The statute also identifies a list of assets to which it does not apply.

## **IX. Part VIII - General Provisions**

A. Slayer Statute – F.S. § 732.802. A surviving person who unlawfully and intentionally kills or participates in procuring the death of the decedent is not entitled to any benefits under the will or under the Code, and the estate of the decedent passes as if the killer had predeceased the decedent. Property appointed by the will of the decedent to or for the benefit of the killer passes as if the killer had predeceased the decedent. This rule also applies to joint tenancies, named beneficiaries of a bond, life insurance policy, other contractual arrangement, and life estate in homestead.

B. Provisions relating to disposition of the body – F.S. § 732.804. Before the issuance of letters of administration, any person may carry out written instructions of the decedent relating to the decedent's body and funeral and burial arrangements.

C. Spousal rights procured by fraud, duress, or undue influence – F.S. § 732.805. This statute permits a challenge to certain default property and inheritance rights that inure to a surviving spouse who has procured a marriage by fraud, duress, or undue influence without a challenge to the validity of the marriage itself.

D. Gifts to lawyers and other disqualified persons – F.S. § 732.806. This relatively new section of the Code renders void any part of a written instrument that makes a gift to a lawyer or a person related to a lawyer if the lawyer prepared or supervised the execution of the written instrument, or solicited the gift. The statute does not apply if the lawyer or other recipient of the gift is related to the person making the gift. F.S. § 732.806 was recently amended to clarify that this statute only applies to written instruments executed on or after October 1, 2013, the effective date of the statute.

## **X. Production of Wills -- F.S. § 732.901**

A. The custodian of a will must deposit the will with the clerk of the court having venue of the estate of the decedent within ten (10) days after receiving information that the testator died. F.S. § 732.901(1).

B. If the custodian fails to deposit the will a petition to compel the custodian to deposit the will can be filed. F.S. § 732.901(2).

C. Costs, damages, and reasonable attorney's fees can be assessed against the custodian if the court finds there was no just or reasonable cause for the custodian failing to deposit the will. F.S. § 732.901(2).

D. New Retention Rule. Over the last few years, the Florida Supreme Court has significantly revised the Rules of Judicial Administration to facilitate the implementation of electronic filing in the State of Florida. When the idea of electronic service first arose, concerns were raised regarding the impact of the proposed amendments on the retention of original wills and codicils. F.S. § 732.901 provides that original wills are “deposited”, not filed, with the clerk. In practice, however, once a probate proceeding is underway, a will is often added to the court file. Historically this was not a problem. Under the new electronic filing rules, however, it appears that a clerk is permitted to scan original documents, store a scanned copy in their electronic record keeping system, and then destroy the original.

In light of the unique evidentiary importance of preserving original wills and codicils, as part of the implementation of the electronic filing rule, the Florida Probate Rules Committee requested that the Florida Supreme Court enact a new rule aimed at protecting and preserving original wills and codicils. In particular, Florida Probate Rule 5.043, which became effective on October 1, 2012, states:

Notwithstanding any rule to the contrary, and unless the court orders otherwise, any original executed will or codicil deposited with the court must be retained by the clerk in its original form and must not be destroyed or disposed of by the clerk for 20 years after submission regardless of whether the will or codicil has been permanently recorded as defined by Florida Rule of Judicial Administration 2.430.

Effective October 1, 2013, F.S. § 732.901 was updated to conform to Rule 5.043. It also provides that separate writings must be maintained in their original form for the 20-year period.

E. A will under this statute includes a “separate writing.” F.S. § 732.515.

### **Chapter 733 – Probate Code: Administration of Estates**

#### **I. Part I – *Select General Provisions***

A. Venue. – F.S. § 733.101. The venue for probate of wills and granting letters shall be: (a) in the Florida county where the decedent was domiciled; (b) if the decedent had no domicile Florida, then in any county where the decedent’s property is located; (c) if the decedent had no domicile Florida and possessed no property in this Florida, then in the county where any debtor of the decedent resides. A married woman whose husband is an alien or a nonresident of Florida may establish or designate a separate domicile Florida. Additionally, whenever a proceeding is filed laying venue in an improper county, the court may transfer the action in the same manner as provided in the Florida Rules of Civil Procedure. Any action taken by the court or the parties before the transfer is not affected by the improper venue.

B. Effect of Probate. – F.S. § 733.10. A will is not effective to prove title to, or the right of possession of the property of the testator, until a will is admitted to probate (either in Florida or the state where the decedent was domiciled). In any collateral action or proceeding relating to devised property, the probate of a will in Florida is conclusive of its due execution;

that it was executed by a competent testator, free of fraud, duress, mistake, and undue influence; and that the will was unrevoked on the testator's death.

C. Suspension of statutes of limitation in favor of the personal representative. – F.S. § 733.104.

If a person entitled to bring an action dies before the expiration of the time limited for the commencement of the action and the cause of action survives, the action may be commenced by that person's personal representative before the later of the expiration of the time limited for the commencement of the action or 12 months after the decedent's death.

If a person against whom a cause of action exists dies before the expiration of the time limited for commencement of the action and the cause of action survives, if a claim is timely filed, the expiration of the time limited for commencement of the action shall not apply.

D. Determination of beneficiaries. – F.S. § 733.105. Any interested person may petition the court to determine beneficiaries when property passes by intestate succession or the will is unclear and there is doubt about: (a) who is entitled to receive any part of the property; (b) the shares and amounts that any person is entitled to receive. Any personal representative who makes distribution or takes any other action pursuant to an order determining beneficiaries shall be fully protected. A separate civil action to determine beneficiaries may be brought when an estate has not been administered.

E. Costs and attorney fees – F.S. § 733.106

1. Effective date. This fee and cost statute was overhauled effective July 1, 2015. The law in effect before July 1, 2015, applies to proceedings commenced before that date.

2. In all probate proceedings, costs may be awarded as in chancery actions.

3. A person nominated as personal representative, or any proponent of a will if the person so nominated does not act within a reasonable time, if in good faith justified in offering the will in due form for probate, shall receive costs and attorney fees from the estate even though probate is denied or revoked.

4. Any attorney who has rendered services to an estate may be awarded reasonable compensation from the estate.

5. If costs and attorney fees are to be paid from the estate under the relevant Code sections the court, in its discretion, may direct from what part of the estate they shall be paid.

6. If the court directs an assessment against a person's part of the estate and such part is insufficient to fully pay the assessment, the court may direct payment from the person's part of a trust, if any, if a pour-over will is involved and the matter is interrelated with the trust.

7. All or any part of the costs and attorney fees to be paid from the estate may be assessed against one or more persons' part of the estate in such proportions as the court finds to be just and proper. In the exercise of its discretion, the court may consider the following factors:

(a) the relative impact of an assessment on the estimated value of each person's part of the estate; (b) the amount of costs and attorney fees to be assessed against a person's part of the estate; (c) the extent to which a person whose part of the estate is to be assessed, individually or through counsel, actively participated in the proceeding; (d) the potential benefit or detriment to a person's part of the estate expected from the outcome of the proceeding; (e) the relative strength or weakness of the merits of the claims, defenses, or objections, if any, asserted by a person whose part of the estate is to be assessed; (f) whether a person whose part of the estate is to be assessed was a prevailing party with respect to one or more claims, defenses, or objections; (g) whether a person whose part of the estate is to be assessed unjustly caused an increase in the amount of costs and attorney fees incurred by the personal representative or another interested person in connection with the proceeding; and (h) any other relevant fact, circumstance, or equity.

8. The court may assess a person's part of the estate without finding that the person engaged in bad faith, wrongdoing, or frivolousness.

F. Fees and costs; will reformation and modification – F.S. § 733.1061. In a proceeding to reform or modify a will the court shall award taxable costs as in chancery actions, including attorney's fees and guardian ad litem fees. When awarding taxable costs, including attorney's fees and guardian ad litem fees, under this section, the court in its discretion may direct payment from a party's interest, if any, in the estate or enter a judgment which may be satisfied from other property of the party, or both.

G. Burden of proof in contests; presumption of undue influence – F.S. § 733.107. In all proceedings contesting the validity of a will, the burden shall be upon the proponent of the will to establish prima facie its formal execution and attestation. A properly executed self-proving affidavit or an oath of an attesting witness is admissible and establishes prima facie the formal execution and attestation of the will. Thereafter, the contestant has the burden of establishing the grounds on which the probate of the will is opposed or revocation is sought.

In any transaction or event to which the presumption of undue influence applies, the presumption implements public policy against abuse of fiduciary or confidential relationships and is therefore a presumption shifting the burden of proof under F.S. §§ 90.301-90.304.

H. Revocation of Probate – F.S. § 733.109.

A proceeding to revoke the probate of a will must be brought in the court having jurisdiction over the administration. Any interested person, including a beneficiary under a prior will, unless otherwise barred by a waiver or statute of limitations, may commence the proceeding before final discharge of the personal representative. Pending a final determination, the personal representative is to proceed with the administration of the estate as if no revocation proceeding had been commenced, except that no distribution may be made to beneficiaries in contravention of the rights of those who, but for the will, would be entitled to the property disposed of.

Revocation of probate of a will shall not affect or impair the title to property purchased in good faith for value from the personal representative prior to an order of revocation.

## **II. Part II – Commencing Administration**

A. Proof of Wills – F.S. § 733.201. Self-proved wills executed in accordance with the Code may be admitted to probate without further proof. A will may be admitted to probate upon the oath of any attesting witness taken before any circuit judge, commissioner appointed by the court, or clerk.

If it appears to the court that the attesting witnesses cannot be found or that they have become incapacitated after the execution of the will or their testimony cannot be obtained within a reasonable time, a will may be admitted to probate upon the oath of the personal representative nominated by the will, whether or not the nominated personal representative is interested in the estate, or upon the oath of any person having no interest in the estate under the will stating that the person believes the writing exhibited to be the true last will of the decedent.

B. Petition for Administration – F.S. § 733.202. Any interested person may petition for administration.

C. Probate of a will written in a foreign language – F.S. § 733.204. A will written in a foreign language must be accompanied by a true and complete English translation before it can be admitted to probate in Florida. No personal representative who complies in good faith with the English translation of the will as established by the court shall be liable for doing so.

D. Probate of notarial will – F.S. § 733.205. When a copy of a notarial will in the possession of a notary entitled to its custody in a foreign state or country, the laws of which state or country require that the will remain in the custody of the notary, duly authenticated by the notary, whose official position, signature, and seal of office are further authenticated by an American consul, vice consul, or other American consular officer within whose jurisdiction the notary is a resident, or whose official position, signature, and seal of office have been authenticated according to the requirements of the Hague Convention of 1961, is presented to the court, it may be admitted to probate if the original could have been admitted to probate in Florida.

The duly authenticated copy is prima facie evidence of its purported execution and of the facts stated in the certificate. Any interested person may oppose the probate of such a notarial will or may petition for revocation of probate of such a notarial will, as in the original probate of a will in this state.

E. Probate of will of resident after foreign probate. – F.S. § 733.206. If a will of any person who dies a resident of Florida is admitted to probate in any other state or country through inadvertence, error, or omission before probate in Florida, the will may be admitted to probate in Florida if the original could have been admitted to probate in this state.

An authenticated copy of the will, foreign proof of the will, the foreign order of probate, and any letters issued shall be filed instead of the original will and shall be prima facie evidence of its execution and admission to foreign probate. Any interested person may oppose the probate of the will or may petition for revocation of the probate of the will, as in the original probate of a will in this state.

F. Establishment and probate of lost or destroyed will. – F.S. § 733.207. Any interested person may establish the full and precise terms of a lost or destroyed will and offer the

will for probate. The specific content of the will must be proved by the testimony of two disinterested witnesses, or, if a correct copy is provided, it shall be proved by one disinterested witness.

G. Discovery of later will. – F.S. § 733.208. On the discovery of a later will or codicil, any interested person may petition to revoke the probate of the earlier will or to probate the later will or codicil. No will or codicil may be offered after the testate or intestate estate has been completely administered and the personal representative discharged.

H. Estates of missing persons. – F.S. § 733.209. Any interested person may petition to administer the estate of a missing person; however, no personal representative shall be appointed until the court determines the missing person is dead.

I. Notice of administration; filing of objections. – F.S. § 733.212.

1. The personal representative must promptly serve a copy of the notice of administration in the manner provided for service of formal notice, unless served under F.S. § 733.2123 on the following persons who are known to the personal representative:

- a. The decedent's surviving spouse;
- b. Beneficiaries;
- c. The trustee of any trust described in F.S. § 733.707(3) and each qualified beneficiary of the trust as defined in F.S. § 736.0103, if each trustee is also a personal representative of the estate; and
- d. Persons who may be entitled to exempt property

The personal representative may similarly serve a copy of the notice on any devisees under a known prior will or heirs or others who claim or may claim an interest in the estate.

2. The notice of administration must state:

a. The name of the decedent, the file number of the estate, the designation and address of the court in which the proceedings are pending, whether the estate is testate or intestate, and, if testate, the date of the will and any codicils.

b. The name and address of the personal representative and the name and address of the personal representative's attorney, and that the fiduciary lawyer-client privilege in F.S. § 90.5021 applies with respect to the personal representative and any attorney employed by the personal representative.

c. That any interested person on whom a copy of the notice of administration is served must file on or before the date that is 3 months after the date of service of a copy of the notice of administration on that person any objection that challenges the validity of the will, the venue, or the jurisdiction of the court. The 3-month time period may only be extended for estoppel based upon a misstatement by the personal representative regarding the time period

within which an objection must be filed. The time period may not be extended for any other reason, including affirmative representation, failure to disclose information, or misconduct by the personal representative or any other person. Unless sooner barred, all objections to the validity of a will, venue, or the jurisdiction of the court must be filed no later than the earlier of the entry of an order of final discharge of the personal representative or 1 year after service of the notice of administration.

d. That persons who may be entitled to exempt property under F.S. § 732.402 will be deemed to have waived their rights to claim that property as exempt property unless a petition for determination of exempt property is filed by such persons or on their behalf on or before the later of the date that is 4 months after the date of service of a copy of the notice of administration on such persons or the date that is 40 days after the date of termination of any proceeding involving the construction, admission to probate, or validity of the will or involving any other matter affecting any part of the exempt property.

e. That an election to take an elective share must be filed on or before the earlier of the date that is 6 months after the date of service of a copy of the notice of administration on the surviving spouse, or an attorney in fact or a guardian of the property of the surviving spouse, or the date that is 2 years after the date of the decedent's death.

3. Any interested person on whom a copy of the notice of administration is served must object to the validity of the will, the venue, or the jurisdiction of the court by filing a petition or other pleading requesting relief in accordance with the Rules on or before the date that is 3 months after the date of service of a copy of the notice of administration on the objecting person, or those objections are forever barred. The 3-month time period may only be extended for estoppel based upon a misstatement by the personal representative regarding the time period within which an objection must be filed. The time period may not be extended for any other reason, including affirmative representation, failure to disclose information, or misconduct by the personal representative or any other person. Unless sooner barred, all objections to the validity of a will, venue, or the jurisdiction of the court must be filed no later than the earlier of the entry of an order of final discharge of the personal representative or 1 year after service of the notice of administration.

4. The appointment of a personal representative or a successor personal representative shall not extend or renew the period for filing objections under this section, unless a new will or codicil is admitted.

5. The personal representative is not individually liable to any person for giving notice under this statute, regardless of whether it is later determined that notice was not required by this section. The service of notice in accordance with this section is not be construed as conferring any right.

6. If the personal representative in good faith fails to give notice required by this section, the personal representative is not liable to any person for the failure. Liability, if any, for the failure is on the estate.

7. If a will or codicil is subsequently admitted to probate, the personal representative must promptly serve a copy of a new notice of administration as required for an initial will admission.

8. For the purpose of determining deadlines established by reference to the date of service of a copy of the notice of administration in cases in which such service has been waived, service are deemed to occur on the date the waiver is filed.

J. Notice to creditors and filing of claims. – F.S. § 733.2121.

1. Unless creditors' claims are otherwise barred by F.S. § 733.710, the personal representative must publish a notice to creditors. The notice shall contain the name of the decedent, the file number of the estate, the designation and address of the court in which the proceedings are pending, the name and address of the personal representative, the name and address of the personal representative's attorney, and the date of first publication. The notice shall state that creditors must file claims against the estate with the court during the time periods set forth in F.S. § 733.702, or be forever barred.

2. Publication shall be once a week for 2 consecutive weeks, in a newspaper published in the county where the estate is administered or, if there is no newspaper published in the county, in a newspaper of general circulation in that county.

3. The personal representative must make a diligent search to determine the names and addresses of creditors of the decedent who are reasonably ascertainable, even if the claims are unmaturing, contingent, or unliquidated, and shall promptly serve a copy of the notice on those creditors. Impracticable and extended searches are not required. Service is not required on any creditor who has filed a claim as provided in this part, whose claim has been paid in full, or whose claim is listed in a personal representative's timely filed proof of claim. The personal representative is not individually liable to any person for giving notice under this statute, even if it is later determined that notice was not required. The service of notice to creditors is not construed as admitting the validity or enforceability of a claim.

4. If the personal representative in good faith fails to give notice required by this section, the personal representative is not liable to any person for the failure. Liability, if any, for the failure is on the estate.

5. If a decedent at the time of death was 55 years of age or older, the personal representative shall promptly serve a copy of the notice to creditors and provide a copy of the death certificate on the Agency for Health Care Administration within 3 months after the first publication of the notice to creditors, unless the agency has already filed a statement of claim in the estate proceedings.

6. If the Department of Revenue has not previously been served with a copy of the notice to creditors, then service of the inventory on the Department of Revenue shall be the equivalent of service of a copy of the notice to creditors.

K. Adjudication before issuance of letters. – F.S. § 733.2123. A petitioner may serve formal notice of the petition for administration on interested persons. A person who is served

with such notice before the issuance of letters or who has waived notice may not challenge the validity of the will, testacy of the decedent, venue, or jurisdiction of the court, except in the proceedings before issuance of letters.

L. Probate as prerequisite to judicial construction of will. – F.S. § 733.213. A will may not be construed until it has been admitted to probate.

### **III. Part III – Preference in Appointment and Qualifications of Personal Representative**

A. Preference in appointment of personal representative. – F.S. § 733.301.

1. Preference in Testate Estates. In granting letters of administration, the following order of preference applies in testate estates: (a) the personal representative, or his or her successor, nominated by the will or pursuant to a power conferred in the will; (b) the person selected by a majority in interest of the persons entitled to the estate; and (c) a devisee under the will. If more than one devisee applies, the court may select the one best qualified.

2. Preference in Intestate Estates. In granting letters of administration, the following order of preference applies in intestate estates: (a) the surviving spouse; (b) the person selected by a majority in interest of the heirs; and (c) the heir nearest in degree. If more than one applies, the court may select the one best qualified.

3. A guardian of the property of a ward who if competent would be entitled to appointment as, or to select, the personal representative may exercise the right to select the personal representative.

4. In either a testate or an intestate estate, if no application is made by any of the persons described above, the court will appoint a capable person, except that the following persons may not be appointed: (a) one who works for, or holds public office under, the court; or (b) one who is employed by, or holds office under, any judge exercising probate jurisdiction.

5. After letters have been granted in either a testate or an intestate estate, if a person who was entitled to, and has not waived, preference over the person appointed at the time of the appointment and on whom formal notice was not served seeks the appointment, the letters granted may be revoked and the person entitled to preference may have letters granted after formal notice and hearing.

6. After letters have been granted in either a testate or an intestate estate, if any will is subsequently admitted to probate, the letters shall be revoked and new letters granted.

B. Who may be appointed personal representative. – F.S. § 733.302. Subject to the limitations set forth in the Code, any person who is sui juris and is a resident of Florida at the time of the death of the person whose estate is to be administered is qualified to act as personal representative in Florida.

C. Persons not qualified to serve a Personal Representative. – F.S. § 733.303. A person is not qualified to act as a personal representative if the person: (a) has been convicted of

a felony; (b) is mentally or physically unable to perform the duties; or (c) is under the age of 18 years.

D. Nonresidents. – F.S. § 733.304. A person who is not domiciled in Florida cannot qualify as personal representative unless the person is: (a) a legally adopted child or adoptive parent of the decedent; (b) related by lineal consanguinity to the decedent; (c) a spouse or a brother, sister, uncle, aunt, nephew, or niece of the decedent, or someone related by lineal consanguinity to any such person; or (d) he spouse of a person otherwise qualified under this section.

E. Trust companies and other corporations and associations. – F.S. § 733.305. All trust companies incorporated under the laws of Florida, all state banking corporations and state savings associations authorized and qualified to exercise fiduciary powers in Florida, and all national banking associations and federal savings and loan associations authorized and qualified to exercise fiduciary powers in Florida are entitled to act as personal representatives and curators of estates.

F. Effect of appointment of debtor. – F.S. § 733.306. The appointment of a debtor as personal representative does not extinguish the debt due the decedent.

G. Succession of administration. – F.S. § 733.307. The personal representative of the estate of a deceased personal representative is not authorized to administer the estate of the first decedent. On the death of a sole or surviving personal representative, the court must appoint a successor personal representative to complete the administration of the estate.

H. Administrator ad litem. – F.S. § 733.308. When an estate must be represented and the personal representative is unable to do so, the court must appoint an administrator ad litem without bond to represent the estate in that proceeding. The fact that the personal representative is seeking reimbursement for claims against the decedent does not require appointment of an administrator ad litem.

I. Executor de son tort. – F.S. § 733.309. No person is liable to a creditor of a decedent as executor de son tort, but any person taking, converting, or intermeddling with the property of a decedent is liable to the personal representative or curator, when appointed, for the value of all the property so taken or converted and for all damages to the estate caused by the wrongful action. This statute is not to be construed to prevent a creditor of a decedent from suing anyone in possession of property fraudulently conveyed by the decedent to set aside the fraudulent conveyance.

J. Personal representative not qualified. – F.S. § 733.3101. This statute was substantially revised effective July 1, 2015. The law in effect before July 1, 2015 applies to proceedings commenced before that date.

1. A personal representative must resign immediately if the personal representative knows that he or she was not qualified to act at the time of appointment.

2. Any time a personal representative, who was qualified to act at the time of appointment, knows that he or she would not be qualified for appointment if application for

appointment were then made, the personal representative must promptly file and serve a notice setting forth the reasons. The personal representative's notice must state that any interested person may petition to remove the personal representative. An interested person on whom a copy of the personal representative's notice is served may file a petition requesting the personal representative's removal within 30 days after the date on which such notice is served.

3. A personal representative who fails to comply with this section is *personally liable* for costs, including attorney fees, incurred in any removal proceeding if the personal representative is removed. This liability extends to a personal representative who does not know, but should have known, of the facts that would have required him or her to resign or to file and serve a notice.

#### **IV. Part IV – Fiduciary Bonds**

A. Bond of fiduciary; when required; form. – F.S. § 733.402.

Unless the bond requirement has been waived by the will or by the court, every fiduciary to whom letters are granted must execute and file a bond with surety, as defined in F.S. § 45.011, to be approved by the clerk without a service fee. The bond is payable to the Governor and the Governor's successors in office, conditioned on the performance of all duties as personal representative according to law. The bond must be joint and several.

The court may waive the requirement of filing a bond, require a bond, increase or decrease the bond, or require additional surety.

B. Amount of bond. – F.S. § 733.403. All bonds required are to be in the penal sum that the court deems sufficient after consideration of the gross value of the estate, the relationship of the personal representative to the beneficiaries, exempt property and any family allowance, the type and nature of assets, known creditors, and liens and encumbrances on the assets.

C. Liability of surety. – F.S. § 733.404. No surety for any personal representative or curator may be charged beyond the value of the assets of an estate because of any omission or mistake in pleading or of false pleading of the personal representative or curator.

D. Release of surety. – F.S. § 733.405.

On the petition of any interested person, the surety is entitled to be released from liability for the future acts and omissions of the fiduciary. Pending hearing on the petition, the court may restrain the fiduciary from acting, except to preserve the estate.

On hearing, the court is to enter an order prescribing the amount of the new bond for the fiduciary and the date when the bond is to be filed. If the fiduciary fails to give the new bond, the fiduciary shall be removed at once, and further proceedings shall be had as in cases of removal.

The original surety remains liable in accordance with the terms of its original bond for all acts and omissions of the fiduciary that occur prior to the approval of the new surety and filing and approval of the bond. The new surety is be liable on its bond only after the filing and approval of the new bond.

E. Bond premium allowable as expense of administration. – F.S. § 733.406. A personal representative or other fiduciary required to give bond shall pay the reasonable premium as an expense of administration.

## V. **Part V – Curators, Resignation and Removal of Personal Representatives**

### A. Curators. – F.S. § 733.501.

1. When it is necessary, the court may appoint a curator after formal notice to the person apparently entitled to letters of administration. The curator may be authorized to perform any duty or function of a personal representative. If there is great danger that any of the decedent's property is likely to be wasted, destroyed, or removed beyond the jurisdiction of the court and if the appointment of a curator would be delayed by giving notice, the court may appoint a curator without giving notice.

2. Bond shall be required of the curator as the court deems necessary. No bond shall be required of banks and trust companies as curators.

3. Curators shall be allowed reasonable compensation for their services, and the court may consider the provisions of F.S. § 733.617.

4. Curators are subject to removal and surcharge.

B. Resignation of personal representative. – F.S. § 733.502. A personal representative may resign. After notice to all interested persons, the court may accept the resignation and then revoke the letters of the resigning personal representative if the interests of the estate are not jeopardized by the resignation. The acceptance of the resignation does not exonerate the personal representative or the surety from liability.

C. Appointment of successor upon resignation. – F.S. § 733.503. When the personal representative's resignation is accepted, the court shall appoint a personal representative or shall appoint a curator to serve until a successor personal representative is appointed.

D. Surrender of assets after resignation. – F.S. § 733.5035. When the resignation has been accepted by the court, all estate assets, records, documents, papers, and other property of or concerning the estate in the resigning personal representative's possession or control shall immediately be surrendered to the successor fiduciary. The court may establish the conditions and specify the assets and records, if any, that the resigning personal representative may retain until the final accounting of the resigning personal representative has been approved.

E. Accounting and discharge following resignation. – F.S. § 733.5036. A resigning personal representative shall file and serve a final accounting of the personal representative's administration. After determination and satisfaction of the liability, if any, of the resigning personal representative, after compensation of the personal representative and the attorney and other persons employed by the personal representative, and upon receipt of evidence that undistributed estate assets have been delivered to the successor fiduciary, the personal representative shall be discharged, the bond released, and the surety discharged.

F. Removal of personal representative; causes for removal. – F.S. § 733.504. A personal representative shall be removed and the letters revoked if he or she was not qualified to act at the time of appointment. A personal representative may be removed and the letters revoked for any of the following causes:

1. Adjudication that the personal representative is incapacitated.
2. Physical or mental incapacity rendering the personal representative incapable of the discharge of his or her duties.
3. Failure to comply with any order of the court, unless the order has been superseded on appeal.
4. Failure to account for the sale of property or to produce and exhibit the assets of the estate when so required.
5. Wasting or maladministration of the estate.
6. Failure to give bond or security for any purpose.
7. Conviction of a felony.
8. Insolvency of, or the appointment of a receiver or liquidator for, any corporate personal representative.
9. Holding or acquiring conflicting or adverse interests against the estate that will or may interfere with the administration of the estate as a whole. This cause of removal shall not apply to the surviving spouse because of the exercise of the right to the elective share, family allowance, or exemptions, as provided elsewhere in the Code.
10. Revocation of the probate of the decedent's will that authorized or designated the appointment of the personal representative.
11. Removal of domicile from Florida, if domicile was a requirement of initial appointment.
12. The personal representative was qualified to act at the time of appointment but is not now entitled to appointment.

G. Jurisdiction in removal proceedings. – F.S. § 733.505. A petition for removal is to be filed in the court having jurisdiction of the administration.

H. Proceedings for removal. – F.S. § 733.506. Proceedings for removal of a personal representative may be commenced by the court or upon the petition of an interested person. The court shall revoke the letters of a removed personal representative. The removal of a personal representative shall not exonerate the removed personal representative or the removed personal representative's surety from any liability.

I. Appointment of successor upon removal. – F.S. § 733.5061. When a personal representative is removed, the court shall appoint a personal representative or shall appoint a curator to serve until a successor personal representative is appointed.

J. Accounting and discharge of removed personal representatives upon removal. – F.S. § 733.508. A removed personal representative shall file and serve a final accounting of that personal representative's administration. After determination and satisfaction of the liability, if any, of the removed personal representative, after compensation of that personal representative and the attorney and other persons employed by that personal representative, and upon receipt of evidence that the estate assets have been delivered to the successor fiduciary, the removed personal representative shall be discharged, the bond released, and the surety discharged.

K. Surrender of assets upon removal. – F.S. § 733.509. Upon entry of an order removing a personal representative, the removed personal representative is required to immediately deliver all estate assets, records, documents, papers, and other property of or concerning the estate in the removed personal representative's possession or control to the remaining personal representative or successor fiduciary.

## **VI. Part VI – Duties and Powers of Personal Representative**

A. Time of accrual of duties and powers. – F.S. § 733.601. The duties and powers of a personal representative commence upon appointment. The powers of a personal representative relate back in time to give acts by the person appointed, occurring before appointment and beneficial to the estate, the same effect as those occurring after appointment. A personal representative may ratify and accept acts on behalf of the estate done by others when the acts would have been proper for a personal representative.

### **B. General duties. – F.S. § 733.602.**

1. A personal representative is a fiduciary who must observe the standards of care applicable to trustees. A personal representative is under a duty to settle and distribute the estate of the decedent in accordance with the terms of the decedent's will and the Code as expeditiously and efficiently as is consistent with the best interests of the estate.

2. A personal representative is not be liable for any act of administration or distribution if the act was authorized at the time. Subject to other obligations of administration, a probated will is authority to administer and distribute the estate according to its terms. An order of appointment of a personal representative is authority to distribute apparently intestate assets to the heirs of the decedent if, at the time of distribution, the personal representative is not aware of a proceeding challenging intestacy or a proceeding questioning the appointment or fitness to continue.

C. Personal representative to proceed without court order. – F.S. § 733.603. A personal representative shall proceed expeditiously with the settlement and distribution of a decedent's estate and, except as otherwise specified by the Code or ordered by the court, shall do so without adjudication, order, or direction of the court. A personal representative may invoke the jurisdiction of the court to resolve questions concerning the estate or its administration.

D. Inventories and accountings. – F.S. § 733.604.

1. A personal representative must file a verified inventory of property of the estate, listing it with reasonable detail and including for each listed item its estimated fair market value at the date of the decedent's death. All inventories and accountings are confidential and exempt from public access, except that they are to be disclosed: (a) to the personal representative; (b) to the personal representative's attorney; (c) to an interested person as defined in F.S. § 731.201; or (d) by court order upon a showing of good cause.

2. If the personal representative learns of any property not included in the original inventory, or learns that the estimated value or description in the original inventory for any item is erroneous or misleading, the personal representative shall file a verified amended or supplementary inventory showing any new items and their estimated value at the date of the decedent's death, or the revised estimated value or description.

3. Upon written request to the personal representative, a beneficiary shall be furnished a written explanation of how the inventory value for an asset was determined, or, if an appraisal was obtained, a copy of the appraisal, as follows: (a) to a residuary beneficiary or heir in an intestate estate, regarding all inventoried assets; and (b) to any other beneficiary, regarding all assets distributed or proposed to be distributed to that beneficiary.

4. The personal representative must notify each beneficiary of that beneficiary's rights under this statute. Neither a request nor the failure to request information under this subsection affects any rights of a beneficiary in subsequent proceedings concerning any accounting of the personal representative or the propriety of any action of the personal representative.

C. Opening safe-deposit box. – F.S. § 733.6065.

The initial opening of a safe-deposit box that is leased or co-leased by the decedent must be conducted in the presence of any two of the following persons: an employee of the institution where the box is located, the personal representative, or the personal representative's attorney of record. Each person who is present must verify the contents of the box by signing a copy of the inventory under penalties of perjury. The personal representative shall file the safe-deposit box inventory, together with a copy of the box entry record from a date which is 6 months prior to the date of death to the date of inventory, with the court within 10 days after the box is opened. Unless otherwise ordered by the court, this inventory and the attached box entry record is subject to inspection only by persons entitled to inspect an inventory under s. 733.604(1). The personal representative may remove the contents of the box.

D. Possession of estate. – F.S. § 733.607.

1. Except as otherwise provided by a decedent's will, every personal representative has a right to, and shall take possession or control of, the decedent's property, except the protected homestead, but any real property or tangible personal property may be left with, or surrendered to, the person presumptively entitled to it unless possession of the property by the personal representative will be necessary for purposes of administration. The request by a personal representative for delivery of any property possessed by a beneficiary is conclusive

evidence that the possession of the property by the personal representative is necessary for the purposes of administration, in any action against the beneficiary for possession of it. The personal representative shall take all steps reasonably necessary for the management, protection, and preservation of the estate until distribution and may maintain an action to recover possession of property or to determine the title to it.

2. If, after providing for statutory entitlements and all devises other than residuary devises, the assets of the decedent's estate are insufficient to pay the expenses of the administration and obligations of the decedent's estate, the personal representative is entitled to payment from the trustee of a trust described in F.S. § 733.707(3), in the amount the personal representative certifies in writing to be required to satisfy the insufficiency, subject to the exclusions and preferences under F.S. § 736.05053.

E. General power of the personal representative – F.S. § 733.608

1. Power Over Property. All real and personal property of the decedent located in Florida (except the protected homestead) including rents, income, issues, and profits from it is under the authority of the personal representative: (a) for the payment of devises, family allowance, elective share, estate and inheritance taxes, claims, charges, and expenses of the administration and obligations of the decedent's estate; (b) to enforce contribution and equalize advancement; and (c) for distribution.

2. Possession of Homestead. If property that reasonably appears to the personal representative to be protected homestead is not occupied by a person who appears to have an interest in the property, the personal representative is authorized, but not required, to take possession of that property for the limited purpose of preserving, insuring, and protecting it for the person having an interest in the property, pending a determination of its homestead status. If the personal representative takes possession of that property, any rents and revenues may be collected by the personal representative for the account of the heir or devisee, but the personal representative has no duty to rent or otherwise make the property productive.

3. Lien on Homestead. If the personal representative expends funds or incurs obligations to preserve, maintain, insure, or protect the homestead, the personal representative is entitled to a lien on that property and its revenues to secure repayment of those expenditures and obligations incurred. These expenditures and obligations incurred, including, but not limited to, fees and costs, will constitute a debt owed to the personal representative that is charged against and which may be secured by a lien on the protected homestead, as provided in this section. The debt includes any amounts paid for these purposes after the decedent's death and prior to the personal representative's appointment to the extent later ratified by the personal representative in the court proceeding. The statute goes on to discuss the procedure and requirements for the imposition of such a lien.

4. Personal Representative Note Liable for Not Taking Possession of Homestead. The personal representative shall not be liable for failure to take possession of the protected homestead or to expend funds on its behalf.

F. Improper exercise of power; breach of fiduciary duty – F.S. § 733.609.

1. A personal representative's fiduciary duty is the same as the fiduciary duty of a trustee of an express trust, and a personal representative is liable to interested persons for damage or loss resulting from the breach of this duty.

2. In all actions for breach of fiduciary duty or challenging the exercise of or failure to exercise a personal representative's powers, the court shall award taxable costs as in chancery actions, including attorney's fees. When awarding taxable costs, including attorney's fees, the court in its discretion may direct payment from a party's interest, if any, in the estate or enter a judgment which may be satisfied from other property of the party, or both.

G. Sale, encumbrance, or transaction involving conflict of interest – F.S. § 733.610. Any sale or encumbrance to the personal representative or the personal representative's spouse, agent, or attorney, or any corporation or trust in which the personal representative has a substantial beneficial interest, or any transaction that is affected by a conflict of interest on the part of the personal representative, is voidable by any interested person except one who has consented after fair disclosure, unless: (a) the will or a contract entered into by the decedent expressly authorized the transaction; or (b) the transaction is approved by the court after notice to interested persons.

F. Persons dealing with the personal representative; protection – F.S. § 733.611. Except as provided in F.S. § 733.613(1), a person who in good faith either assists or deals for value with a personal representative is protected as if the personal representative acted properly. The fact that a person knowingly deals with the personal representative does not require the person to inquire into the authority of the personal representative. A person is not bound to see to the proper application of estate assets paid or delivered to the personal representative. This protection extends to instances in which a procedural irregularity or jurisdictional defect occurred in proceedings leading to the issuance of letters, including a case in which the alleged decedent is alive.

H. Transactions authorized for the personal representative – F.S. § 733.612. Unless the will or a court order states otherwise, and subject to the order in which assets abate, a personal representative may:

1. Retain assets owned by the decedent, pending distribution or liquidation, including those in which the personal representative is personally interested or that are otherwise improper for fiduciary investments.

2. Perform or compromise, or, when proper, refuse to perform, the decedent's contracts. In performing the decedent's enforceable contracts to convey or lease real property, among other possible courses of action, the personal representative may:

a. Convey the real property for cash payment of all sums remaining due or for the purchaser's note for the sum remaining due, secured by a mortgage on the property.

b. Deliver a deed in escrow, with directions that the proceeds, when paid in accordance with the escrow agreement, be paid as provided in the escrow agreement.

3. Receive assets from fiduciaries or other sources.

4. Invest funds as provided in F.S. §518.10-518.14, considering the amount to be invested, liquidity needs of the estate, and the time until distribution will be made
5. Acquire or dispose of an asset, excluding real property in this or another state, for cash or on credit and at public or private sale, and manage, develop, improve, exchange, partition, or change the character of an estate asset.
6. Make ordinary or extraordinary repairs or alterations in buildings or other structures; demolish improvements; or erect new party walls or buildings.
7. Enter into a lease, as lessor or lessee, for a term within, or extending beyond, the period of administration, with or without an option to renew.
8. Enter into a lease or arrangement for exploration and removal of minerals or other natural resources or enter into a pooling or unitization agreement.
9. Abandon property when it is valueless or so encumbered, or in a condition, that it is of no benefit to the estate.
10. Vote, or refrain from voting, stocks or other securities in person or by general or limited proxy.
11. Pay calls, assessments, and other sums chargeable or accruing against, or on account of, securities, unless barred by the provisions relating to claims.
12. Hold property in the name of a nominee or in other form without disclosure of the interest of the estate, but the personal representative is liable for any act of the nominee in connection with the property so held.
13. Insure the assets of the estate against damage or loss and insure against personal and fiduciary liability to third persons.
14. Borrow money, with or without security, to be repaid from the estate assets or otherwise, other than real property, and advance money for the protection of the estate.
15. Extend, renew, or in any manner modify any obligation owing to the estate. If the personal representative holds a mortgage, security interest, or other lien upon property of another person, he or she may accept a conveyance or transfer of encumbered assets from the owner in satisfaction of the indebtedness secured by its lien instead of foreclosure.
16. Pay taxes, assessments, and other expenses incident to the administration of the estate.
17. Sell or exercise stock subscription or conversion rights or consent, directly or through a committee or other agent, to the reorganization, consolidation, merger, dissolution, or liquidation of a corporation or other business enterprise.

18. Allocate items of income or expense to either estate income or principal, as permitted or provided by law.

19. Employ persons, including, but not limited to, attorneys, accountants, auditors, appraisers, investment advisers, and others, even if they are one and the same as the personal representative or are associated with the personal representative, to advise or assist the personal representative in the performance of administrative duties; act upon the recommendations of those employed persons without independent investigation; and, instead of acting personally, employ one or more agents to perform any act of administration, whether or not discretionary. Any fees and compensation paid to a person who is the same as, associated with, or employed by, the personal representative shall be taken into consideration in determining the personal representative's compensation.

20. Prosecute or defend claims or proceedings in any jurisdiction for the protection of the estate and of the personal representative.

21. Sell, mortgage, or lease any personal property of the estate or any interest in it for cash, credit, or for part cash or part credit, and with or without security for the unpaid balance.

22. Continue any unincorporated business or venture in which the decedent was engaged at the time of death:

a. In the same business form for a period of not more than 4 months from the date of appointment, if continuation is a reasonable means of preserving the value of the business, including good will.

b. In the same business form for any additional period of time that may be approved by court order.

23. Provide for exoneration of the personal representative from personal liability in any contract entered into on behalf of the estate.

24. Satisfy and settle claims and distribute the estate as provided in the Code.

25. Enter into agreements with the proper officer or department head, commissioner, or agent of any department of the government of the United States, waiving the statute of limitations concerning the assessment and collection of any federal tax or any deficiency in a federal tax.

26. Make partial distribution to the beneficiaries of any part of the estate not necessary to satisfy claims, expenses of administration, taxes, family allowance, exempt property, and an elective share, in accordance with the decedent's will or as authorized by operation of law.

27. Execute any instruments necessary in the exercise of the personal representative's powers.

I. Personal representative; powers as to environmental issues relating to property subject to administration; liability – F.S. § 733.6121. This statute articulates special rules regarding the personal representative’s power and liability in dealing with property that has environmental issues.

J. Personal representative’s right to sell real property – F.S. § 733.613.

1. When a personal representative of an intestate estate, or whose testator has not conferred a power of sale or whose testator has granted a power of sale but the power is so limited by the will or by operation of law that it cannot be conveniently exercised, shall consider that it is for the best interest of the estate and of those interested in it that real property be sold, the personal representative may sell it at public or private sale. No title shall pass until the court authorizes or confirms the sale. No bona fide purchaser shall be required to examine any proceedings before the order of sale.

2. When a decedent’s will confers specific power to sell or mortgage real property or a general power to sell any asset of the estate, the personal representative may sell, mortgage, or lease, without authorization or confirmation of court, any real property of the estate or any interest therein for cash or credit, or for part cash and part credit, and with or without security for unpaid balances. The sale, mortgage, or lease need not be justified by a showing of necessity, and the sale pursuant to power of sale shall be valid.

3. In a sale or mortgage which occurs under a specific power to sell or mortgage real property, or under a court order authorizing or confirming that act, the purchaser or lender takes title free of claims of creditors of the estate and entitlements of estate beneficiaries, except existing mortgages or other liens against real property are not affected.

K. Powers and duties of successor personal representative – F.S. § 733.614. A successor personal representative has the same power and duty as the original personal representative to complete the administration and distribution of the estate as expeditiously as possible, but shall not exercise any power made personal to the personal representative named in the will without court approval.

L. Joint personal representatives; when joint action required – F.S. § 733.615.

1. If two or more persons are appointed joint personal representatives, and unless the will provides otherwise, the concurrence of all joint personal representatives appointed pursuant to a will or codicil executed prior to October 1, 1987, or appointed to administer an intestate estate of a decedent who died prior to October 1, 1987, or of a majority of joint personal representatives appointed pursuant to a will or codicil executed on or after October 1, 1987, or appointed to administer an intestate estate of a decedent dying on or after October 1, 1987, is required on all acts connected with the administration and distribution of the estate.

2. This restriction does not apply when any joint personal representative receives and receipts for property due the estate, when the concurrence required under this subsection cannot readily be obtained in the time reasonably available for emergency action necessary to preserve the estate, or when a joint personal representative has been delegated to act for the others.

3. Where action by a majority of the joint personal representatives appointed is authorized, a joint personal representative who has not joined in exercising a power is not liable to the beneficiaries or to others for the consequences of the exercise, and a dissenting joint personal representative is not liable for the consequences of an action in which the dissenting personal representative joins at the direction of the majority of the joint personal representatives, if the dissent is expressed in writing to the other joint personal representatives at or before the time of the action.

4. A person dealing with a joint personal representative without actual knowledge that joint personal representatives have been appointed, or if advised by a joint personal representative that the joint personal representative has authority to act alone for any of the reasons mentioned above, is as fully protected in dealing with that joint personal representative as if that joint personal representative possessed and properly exercised the power.

M. Powers of surviving personal representatives – F.S. § 733.616. Unless otherwise provided by the terms of the will or a court order, every power exercisable by joint personal representatives may be exercised by the one or more remaining after the appointment of one or more is terminated. If one or more, but not all, nominated as joint personal representatives are not appointed, those appointed may exercise all powers granted to those nominated.

N. Compensation of personal representative – F.S. § 733.617.

1. A personal representative is entitled to a commission payable from the estate assets without court order as compensation for ordinary services. The commission is based on the compensable value of the estate, which is the inventory value of the probate estate assets and the income earned by the estate during administration.

2. The presumed reasonable compensation for a personal representative in formal administration as follows: (a) 3% for the first \$1 million; (b) 2.5% for all above \$1 million and not exceeding \$5 million; (c) 2% for all above \$5 million and not exceeding \$10 million; (d) 1.5% for all above \$10 million.

3. A personal representative is also entitled to additional compensation for any extraordinary services including, but not limited to: (a) the sale of real or personal property; (b) the conduct of litigation on behalf of or against the estate; (c) involvement in proceedings for the adjustment or payment of any taxes; (d) the carrying on of the decedent's business; (e) dealing with protected homestead; and (f) any other special services which may be necessary for the personal representative to perform.

4. If the will provides that a personal representative's compensation shall be based upon specific criteria, other than a general reference to commissions allowed by law or words of similar import, including, but not limited to, rates, amounts, commissions, or reference to the personal representative's regularly published schedule of fees in effect at the decedent's date of death, or words of similar import, then a personal representative shall be entitled to compensation in accordance with that provision. However, except for references in the will to the personal representative's regularly published schedule of fees in effect at the decedent's date of death, or words of similar import, if there is no written contract with the decedent regarding

compensation, a personal representative may renounce the provisions contained in the will and be entitled to compensation under statute. A personal representative may also renounce the right to all or any part of the compensation.

5. Joint Commissions. If the probate estate's compensable value is \$100,000 or more, and there are two representatives, each personal representative is entitled to the full commission allowed to a sole personal representative. If there are more than two personal representatives and the probate estate's compensable value is \$100,000 or more, the compensation to which two would be entitled must be apportioned among the personal representatives. The basis for apportionment shall be one full commission allowed to the personal representative who has possession of and primary responsibility for administration of the assets and one full commission among the remaining personal representatives according to the services rendered by each of them respectively. If the probate estate's compensable value is less than \$100,000 and there is more than one personal representative, then one full commission must be apportioned among the personal representatives according to the services rendered by each of them respectively.

6. If the personal representative is a member of The Florida Bar and has rendered legal services in connection with the administration of the estate, then in addition to a fee as personal representative, there also shall be allowed a fee for the legal services rendered.

7. Upon petition of any interested person, the court may increase or decrease the compensation for ordinary services of the personal representative or award compensation for extraordinary services if the facts and circumstances of the particular administration warrant. The statute lists the factors the court must consider.

O. Compensation of attorney for the personal representative – F.S. § 733.6171.

1. Attorneys for personal representatives are entitled to reasonable compensation payable from the estate assets without court order.

2. The attorney, the personal representative, and persons bearing the impact of the compensation may agree to compensation determined in a different manner than provided in this section. Compensation may also be determined in a different manner than provided in this section if the manner is disclosed to the parties bearing the impact of the compensation and if no objection is made as provided for in the Rules.

3. Compensation for ordinary services of attorneys in formal estate administration is presumed to be reasonable if based on the compensable value of the estate, which is the inventory value of the probate estate assets and the income earned by the estate during the administration as provided in the following schedule:

a. One thousand five hundred dollars for estates having a value of \$40,000 or less.

b. An additional \$750 for estates having a value of more than \$40,000 and not exceeding \$70,000.

c. An additional \$750 for estates having a value of more than \$70,000 and not exceeding \$100,000.

d. For estates having a value in excess of \$100,000, at the rate of 3 percent on the next \$900,000.

e. At the rate of 2.5 percent for all above \$1 million and not exceeding \$3 million.

f. At the rate of 2 percent for all above \$3 million and not exceeding \$5 million.

g. At the rate of 1.5 percent for all above \$5 million and not exceeding \$10 million.

h. At the rate of 1 percent for all above \$10 million.

4. In addition to fees for ordinary services, the attorney for the personal representative shall be allowed further reasonable compensation for any extraordinary service. What is an extraordinary service may vary depending on many factors, including the size of the estate. The statute lists examples of extraordinary service, including things like involvement in a will contest, will construction, a proceeding for determination of beneficiaries, a contested claim, elective share proceeding, apportionment of estate taxes, or any adversarial proceeding or litigation by or against the estate.

5. Upon petition of any interested person, the court may increase or decrease the compensation for ordinary services of the attorney or award compensation for extraordinary services if the facts and circumstances of the particular administration warrant. The statute lists facts for consideration by the court.

6. If a separate written agreement regarding compensation exists between the attorney and the decedent, the attorney shall furnish a copy to the personal representative prior to commencement of employment, and, if employed, shall promptly file and serve a copy on all interested persons. Neither a separate agreement nor a provision in the will suggesting or directing that the personal representative retain a specific attorney will obligate the personal representative to employ the attorney or obligate the attorney to accept the representation, but if the attorney who is a party to the agreement or who drafted the will is employed, the compensation paid shall not exceed the compensation provided in the agreement or in the will.

P. Proceedings for review of employment of agents and compensation of personal representatives and employees of estate – F.S. § 733.6175

1. The court may review the propriety of the employment of any person employed by the personal representative and the reasonableness of any compensation paid to that person or to the personal representative.

2. Court proceedings to determine reasonable compensation of the personal representative or any person employed by the personal representative, if required, are a part of

the estate administration process, and the costs, including attorneys' fees, of the person assuming the burden of proof of propriety of the employment and reasonableness of the compensation shall be determined by the court and paid from the assets of the estate unless the court finds the requested compensation to be substantially unreasonable. The court shall direct from which part of the estate the compensation shall be paid.

3. The burden of proof of propriety of the employment and the reasonableness of the compensation shall be upon the personal representative and the person employed. Any person who is determined to have received excessive compensation from an estate for services rendered may be ordered to make appropriate refunds.

4. The court may determine reasonable compensation for the personal representative or any person employed by the personal representative without receiving expert testimony. Any party may offer expert testimony after notice to interested persons. If expert testimony is offered, a reasonable expert witness fee shall be awarded by the court and paid from the assets of the estate. The court shall direct from what part of the estate the fee shall be paid.

Q. Individual liability of personal representative – F.S. § 733.619

1. Unless otherwise provided in the contract, a personal representative is not individually liable on a contract, except a contract for attorney's fee, properly entered into as fiduciary unless the personal representative fails to reveal that representative capacity and identify the estate in the contract.

2. A personal representative is individually liable for obligations arising from ownership or control of the estate or for torts committed in the course of administration of the estate only if personally at fault.

3. Claims based on contracts, except a contract for attorney's fee, entered into by a personal representative as a fiduciary, on obligations arising from ownership or control of the estate, or on torts committed in the course of estate administration, may be asserted against the estate by proceeding against the personal representative in that capacity, whether or not the personal representative is individually liable.

4. Issues of liability as between the estate and the personal representative individually may be determined in a proceeding for accounting, surcharge, or indemnification, or other appropriate proceeding.

R. Exculpation of personal representative – F.S. § 733.620

1. A term of a will relieving a personal representative of liability to a beneficiary for breach of fiduciary duty is unenforceable to the extent that the term:

a. Relieves the personal representative of liability for breach of fiduciary duty committed in bad faith or with reckless indifference to the purposes of the will or the interests of interested persons; or

b. Was inserted into the will as the result of an abuse by the personal representative of a fiduciary or confidential relationship with the testator.

2. An exculpatory term drafted or caused to be drafted by the personal representative is invalid as an abuse of a fiduciary or confidential relationship unless:

a. The personal representative proves that the exculpatory term is fair under the circumstances.

b. The term's existence and contents were adequately communicated directly to the testator or to the independent attorney of the testator. This provision applies only to wills created on or after July 1, 2007.

## **VII. Part VII – Creditor Claims**

This topic is being covered separately by Tami Conetta.

## **VIII. Part VIII – *Select Special Provisions for Distribution***

A. Delivery of devises and distributive shares – F.S. § 733.801. The personal representative is not required to pay or deliver any devise or distributive share or to surrender possession of any land to any beneficiary until the expiration of 5 months from the granting of letters of administration. Additionally, unless the will provides otherwise, the personal representative shall pay as an expense of administration the reasonable expenses of storage, insurance, packing, and delivery of tangible personal property to a beneficiary.

B. Proceedings for compulsory payment of devises or distributive interest – F.S. § 733.802.

1. Before final distribution, no personal representative shall be compelled: (a) to pay a devise in money before the final settlement of the personal representative's accounts; (b) to deliver specific personal property devised, unless the personal property is exempt personal property; (c) to pay all or any part of a distributive share in the personal estate of a decedent, or (d) to surrender land to any beneficiary, *unless* the beneficiary establishes that the property will not be required for the payment of debts, family allowance, estate and inheritance taxes, claims, elective share of the surviving spouse, charges, or expenses of administration or to provide funds for contribution or to enforce equalization in case of advancements.

2. An order directing the surrender of real property or the delivery of personal property by the personal representative to the beneficiary shall be conclusive in favor of bona fide purchasers for value from the beneficiary or distributee as against the personal representative and all other persons claiming by, through, under, or against the decedent or the decedent's estate.

3. If the administration of the estate has not been completed before the entry of an order of partial distribution, the court may require the person entitled to distribution to give a bond, conditioned on the making of due contribution for the payment of devises, family

allowance, estate and inheritance taxes, claims, elective share of the spouse, charges, expenses of administration, and equalization in case of advancements, plus any interest on them.

C. Encumbered property; liability for payment – F.S. § 733.803. The specific devisee of any encumbered property shall be entitled to have the encumbrance on devised property paid at the expense of the residue of the estate only when the will shows that intent. A general direction in the will to pay debts does not show that intent.

D. Order in which assets abate – F.S. § 733.805

1. Funds or property designated by the will shall be used to pay debts, family allowance, exempt property, elective share charges, expenses of administration, and devises, to the extent the funds or property is sufficient. If no provision is made or the designated fund or property is insufficient, the funds and property of the estate shall be used for these purposes, and to raise the shares of a pretermitted spouse and children, except as otherwise provided in subsections (3) and (4) of the statute, in the following order: (a) property passing by intestacy; (b) property devised to the residuary devisee or devisees; (c) property not specifically or demonstratively devised; (d) property specifically or demonstratively devised.

2. Demonstrative devises shall be classed as general devises upon the failure or insufficiency of funds or property out of which payment should be made, to the extent of the insufficiency. Devises to the decedent's surviving spouse, given in satisfaction of, or instead of, the surviving spouse's statutory rights in the estate, shall not abate until other devises of the same class are exhausted. Devises given for a valuable consideration shall abate with other devises of the same class only to the extent of the excess over the amount of value of the consideration until all others of the same class are exhausted. Except as herein provided, devises shall abate equally and ratably and without preference or priority as between real and personal property. When property that has been specifically devised or charged with a devise is sold or used by the personal representative, other devisees shall contribute according to their respective interests to the devisee whose devise has been sold or used. The amounts of the respective contributions shall be determined by the court and shall be paid or withheld before distribution is made.

3. F.S. § 733.817 (the Code's estate tax apportionment statute) applies before this section is applied.

E. Advancement – F.S. § 733.806. If a person dies intestate, property that the decedent gave during lifetime to an heir is treated as an advancement against the heir's share of the estate only if declared in a contemporaneous writing by the decedent or acknowledged in writing by the heir. The property advanced shall be valued at the time the heir came into possession or enjoyment of the property or at the time of the death of the decedent, whichever first occurs. If the recipient of the property does not survive the decedent, the property shall not be taken into account in computing the intestate share to be received by the recipient's descendants unless the declaration or acknowledgment provides otherwise.

F. Right of retainer – F.S. § 733.809. The amount of a noncontingent indebtedness due from a beneficiary to the estate or its present value, if not due, may be offset against that

beneficiary's interest. However, that beneficiary shall have the benefit of any defense that would be available in a direct proceeding for recovery of the debt.

G. Distribution in kind; valuation – F.S. § 733.810

1. Assets shall be distributed in kind unless (a) a general power of sale is conferred; (b) a contrary intention is indicated by the will or trust; or (c) disposition is made otherwise under the provisions of the Code.

2. Any pecuniary devise, family allowance, or other pecuniary share of the estate or trust may be satisfied in kind if: (a) the person entitled to payment has not demanded cash; (b) the property is distributed at fair market value as of its distribution date; and (c) no residuary devisee has requested that the asset remain a part of the residuary estate.

3. When not practicable to distribute undivided interests in a residuary asset, the asset may be sold.

4. When the fiduciary under a will or trust is required, or has an option, to satisfy a pecuniary devise or transfer in trust, to or for the benefit of the surviving spouse, with an in-kind distribution, at values as finally determined for federal estate tax purposes, the fiduciary shall, unless the governing instrument otherwise provides, satisfy the devise or transfer in trust by distribution of assets, including cash, fairly representative of the appreciated or depreciated value of all property available for that distribution, taking into consideration any gains and losses realized from a prior sale of any property not devised specifically, generally, or demonstratively.

5. A personal representative or a trustee is authorized to distribute any distributable assets, non-pro rata among the beneficiaries subject to the fiduciary's duty of impartiality.

H. Improper distribution or payment; liability of distributee or payee – F.S. § 733.812. A distributee or a claimant who was paid improperly must return the assets or funds received, and the income from those assets or interest on the funds since distribution or payment, unless the distribution or payment cannot be questioned because of adjudication, estoppel, or limitations. If the distributee or claimant does not have the property, its value at the date of disposition, income thereon, and gain received by the distributee or claimant must be returned.

I. Purchasers from distributees protected – F.S. § 733.813. If property distributed in kind, or a security interest in that property, is acquired by a purchaser or lender for value from a distributee, the purchaser or lender takes title free of any claims of the estate and incurs no personal liability to the estate, whether or not the distribution was proper. The purchaser or lender need not inquire whether a personal representative acted properly in making the distribution in kind.

J. Partition for purpose of distribution – F.S. § 733.814. When two or more beneficiaries are entitled to distribution of undivided interests in any property, the personal representative or any beneficiary may petition the court before the estate is closed to partition the property in the same manner as provided by law for civil actions of partition. The court may direct the personal representative to sell any property that cannot be partitioned without prejudice to the owners and that cannot be allotted equitably and conveniently.

K. Private contracts among interested persons – F.S. § 733.815. Subject to the rights of creditors and taxing authorities, interested persons may agree among themselves to alter the interests, shares, or amounts to which they are entitled in a written contract executed by them. The personal representative shall abide by the terms of the contract, subject to the personal representative's obligation to administer the estate for the benefit of interested persons who are not parties to the contract, and to pay costs of administration. Trustees of a testamentary trust are interested persons for the purposes of this statute.

L. Disposition of unclaimed property held by personal representatives – F.S. § 733.816. This statute lays out the procedure whereby a personal representative may dispose of unclaimed property.

M. Apportionment of estate taxes – F.S. § 733.817. This statute, which could be the subject of a full day seminar itself, establishes the default procedure for the apportionment of estate tax.

## **IX Part IX – Closing Estates**

A. Final discharge – F.S. § 733.901. After administration has been completed, the personal representative shall be discharged. The discharge of the personal representative shall release the personal representative and shall bar any action against the personal representative, as such or individually, and the surety.

B. Subsequent administration – F.S. § 733.903. The final settlement of an estate and the discharge of the personal representative shall not prevent further administration. The order of discharge may not be revoked based upon the discovery of a will or later will.

### **Chapter 734 – Probate Code:** **Foreign Personal Representatives; Ancillary Administration**

## **I. Part I – General Provisions**

A. Foreign personal representative – F.S. § 734.101

1. Personal representatives who produce authenticated copies of probated wills or letters of administration duly obtained in any state or territory of the United States may maintain actions in the courts of Florida.

2. Personal representatives appointed in any state or country may be sued in Florida concerning property in Florida and may defend actions or proceedings brought in Florida.

3. Debtors who have not received a written demand for payment from a personal representative or curator appointed in this state within 90 days after appointment of a personal representative in any other state or country, and whose property in Florida is subject to a mortgage or other lien securing the debt held by the foreign personal representative, may pay the foreign personal representative after the expiration of 90 days from the date of appointment of the foreign personal representative. Thereafter, a satisfaction of the mortgage or lien executed by the foreign personal representative, with an authenticated copy of the letters or other evidence of

authority attached, may be recorded in the public records. The satisfaction shall be an effective discharge of the mortgage or lien, irrespective of whether the debtor making payment had received a written demand before paying the debt.

4. Except as provided in F.S. § 655.936, all persons indebted to the estate of a decedent, or having possession of personal property belonging to the estate, who have received no written demand from a personal representative or curator appointed in this state for payment of the debt or the delivery of the property are authorized to pay the debt or to deliver the personal property to the foreign personal representative after the expiration of 90 days from the date of appointment of the foreign personal representative.

B. Ancillary administration – F.S. § 734.102. This topic is being covered separately by Sarah Butters.

C. Nonresident decedent’s testate estate with property not exceeding \$50,000 in this state; determination of claims – F.S. § 734.1025.

1. When a nonresident decedent dies testate and leaves property subject to administration in this state the gross value of which does not exceed \$50,000 at the date of death, the foreign personal representative of the estate before the expiration of 2 years after the decedent’s death may file in the circuit court of the county where any property is located an authenticated transcript of so much of the foreign proceedings as will show the will and beneficiaries of the estate, as provided in the Rules. The court must admit the will and any codicils to probate if they comply with F.S. § 732.502(1), (2), or (3).

2. The foreign personal representative may cause a notice to creditors to be served and published according to the relevant requirements of chapter 733. Claims not filed in accordance with chapter 733 will be barred as provided in F.S. § 733.702. If any claim is filed, a personal representative shall be appointed as provided in the Rules.

D. Foreign wills; admission to record; effect on title – F.S. § 734.104.

1. An authenticated copy of the will of a nonresident that devises real property in this state, or any right, title, or interest in the property, may be admitted to record in any county of this state where the property is located at any time after 2 years from the death of the decedent or at any time after the domiciliary personal representative has been discharged if there has been no proceeding to administer the estate of the decedent in this state, provided: (a) the will was executed as required by chapter 732; and (b) the will has been admitted to probate in the proper court of any other state, territory, or country.

2. A petition to admit a foreign will to record may be filed by any person and shall be accompanied by authenticated copies of the foreign will, the petition for probate, and the order admitting the will to probate. If no petition is required as a prerequisite to the probate of a will in the jurisdiction where the will of the nonresident was probated, upon proof by affidavit or certificate that no petition is required, an authenticated copy of the will may be admitted to record without an authenticated copy of a petition for probate, and the order admitting the will to record in this state shall recite that no petition was required in the jurisdiction of original probate.

3. If the court finds that the requirements of this section have been met, it shall enter an order admitting the foreign will to record.

4. When admitted to record, the foreign will shall be as valid and effectual to pass title to real property and any right, title, or interest therein as if the will had been admitted to probate in this state.

## **II. Part II – Jurisdiction Over Foreign Personal Representatives**

A. Jurisdiction by act of foreign personal representative – F.S. § 734.201. A foreign personal representative submits personally to the jurisdiction of the courts of this state in any proceeding concerning the estate by: (a) filing authenticated copies of the domiciliary proceedings under F.S. § 734.104; (b) receiving payment of money or taking delivery of personal property, under F.S. § 734.101; or (c) doing any act as a personal representative in this state that would have given the state jurisdiction over that person as an individual.

B. Jurisdiction by act of decedent – F.S. §734.202. In addition to jurisdiction conferred by F.S. § 734.201, a foreign personal representative is subject to the jurisdiction of the courts of Florida to the same extent that the decedent was subject to jurisdiction immediately before death.

### **Chapter 735 – Probate Code: Small Estates**

This topic, which includes summary administration, is being covered by Sarah Butters.