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Estate Planning & Probate Section

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Estate Planning & Probate Section Upcoming Events

- Section Breakfast - Wednesday, June 13th
- Fiduciary Law Institute Reception - Wednesday, July 11th (at the King & Prince in St. Simon's)
- Section Breakfast - Wednesday, August 8th

More information on these dates to come

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Murray Saylor and Ed Rappaport discuss the “Tax Cut and Jobs Act of

2017- What the Estate Planner Needs to Know”

By Julia L. Hightower, *Hendrick, Rascoe, Zitron & Long LLC*

On February 14, 2018, Murray Saylor and Ed Rappaport, both of the Saylor Law Firm, graciously spoke to the Estate Planning and Probate Section of the Atlanta Bar Association about what every estate planner needs to know about the Tax Cut and Jobs Act of 2017.

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Death During a Divorce - An Intersection between Family Law, Estate Planning, and Probate

By Jordan Alford, *Alford & Burkhardt, LLC*

On April 11, 2018, the Estate Planning and Probate Section breakfast featured Steven K. Kirson. Mr. Kirson is a partner in the Atlanta law firm of Kessler & Solomiany, LLC. In this capacity, he has concentrated his practice on the area of family law. Mr. Kirson’s presentation focused on the intersection of family law, estate planning, and probate, where the different laws and approaches converge and can create unexpected results for unwitting practitioners. The presentation addressed the question of what happens when a party to a divorce dies before the divorce is final.

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Duncan v. Rawls,--S.E.2d--(March 16, 2018): What Just Happened

By LeAnne M. Gilbert, *Gaslowitz Frankel, LLC*

On March 16, 2016, the Georgia Court of Appeals[1] issued a wide-ranging and occasionally self-contradictory opinion in *Duncan v. Rawls*,---S.E.2d---(March 16, 2018), turning what many practitioners thought they knew about *in terrorem* clauses and the role of the courts in determining public policy on its head. Not only did the Court decline to adopt what many see as a common sense limitation on the application of *in terrorem* clauses in Georgia, it wholly rejected the notion that courts are empowered to articulate public policy at all.

[1] *Duncan* was heard by the entire court. Judge Branch wrote the majority opinion, which was joined by Judges Dillard, Miller, Doyle, Andrews, McMillian and Reese. Judges Rickman and Mercier concurred in Division 2 and in the judgment. Judge Ray wrote a concurring opinion. Judge Bethel, joined by Judge Barnes and by Judge Ellington (as to judgment only) dissented and Judge McFadden wrote a separate dissent.

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Panel of Corporate Trustees and Representatives

By Sarah E. Siedentopf, *Siedentopf Law*

On March 14th the estate planning section of the Atlanta Bar welcomed a panel of four corporate trustee representatives to their monthly breakfast. The panelists included: Fontaine Lee of *Cumberland Trust & Investment Company* ("Cumberland"), Dan Bryan of *Regions Bank* ("Regions"), Teresa Whitton of *Southeastern Trust Company* ("Southeastern"), and Lisa O'Connell of *Diversified Trust Company* ("Diversified"). All four panelists have impressive backgrounds and represent companies that have an excellent reputation in the field of trust administration and management.

The panelists were asked a significant number of questions and each answered very openly. The panelists rotated the order in which they answered, but for clarity, their answers are listed in the same order in which they were seated. The questions and their answers are summarized below.

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Planning Through the Decades of Life

By Jartr Gao, *Morris Legal and Tax LLC*

On February 1, 2018, members of the Atlanta Bar Association's Estate Planning and Probate Section and Elder Law Section joined members of the Financial Planning Association of Georgia at a joint event entitled Planning Through the Decades of Life. The event was held at the Midtown offices of *Signature FD*. Members of the event's panel included (from left to right above) R. Mark Williamson, Estate Planning Attorney and Partner at *Alston & Bird*; Sarah Watchko, Elder Law and Estate Planning Attorney with *Hill & Watchko*; C. Murray Saylor, Jr., Tax and Estate Planning Attorney and CPA with *The Saylor Law Firm, LLP*; and Matt Barber, Certified Financial Planner with *Signature FD*. Mr. Barber also served as moderator.

Mr. Barber started the panel discussion by summarizing the first of four fact patterns. We meet young newlyweds, Harold and Cindy. They are struggling with combining their finances, managing expenses, and purchasing a house. Cindy has student loans and their combined net worth is near zero. Even so, Harold and his business partner are in the process of purchasing a small trucking company. In addition, Cindy's father is dying, and she expects to inherit \$2 million from her father after his death.

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