



NYSBA

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Trusts and Estates Law Section Fall Meeting

October 29-30, 2015

**Turning Stone Resort
Verona, NY**

The New York State Bar Association's Meetings Department has been certified by the NYS Continuing Legal Education Board as an accredited provider of continuing legal education in the State of New York. Under New York's MCLE rule, this two-day program will provide up to 5.0 credit hours in Professional Practice and 1.0 in Ethics. Breakdown of credit hours per individual is dependent on choice of sessions that are attended. This program is not transitional and is not suitable for MCLE credit for newly-admitted attorneys. (attorneys admitted 2 years or less).



SCHEDULE OF EVENTS

Welcome to the Turning Stone Resort & Casino in Verona

A premier four-season, destination resort in Upstate New York. The Oneida Indian Nation's Turning Stone Resort Casino was named "Most Excellent Golf Resort" in 2010 by Condé Nast Johansens. The Academy of Country Music named Turning Stone "Casino of the Year" in 2009. The resort offers world-class gaming, golf, entertainment, accommodations and spa facilities, and has earned AAA Four Diamond ratings for The Lodge, The Tower Hotel, and Wildflowers restaurant.

Thursday, October 29

10:30 a.m. - 5:00 p.m. **Registration and Exhibitors**

11:00 a.m. - 2:00 p.m. **Executive Committee Luncheon Meeting**

2:00 - 5:00 p.m. **ROUND TABLE DISCUSSIONS**

The format of the round table discussions is different from most Bar Association programs in that there is no set presentation for each round table topic. Here, participants can attend, in succession, three of the ten round tables offered. Each round table's content is predominantly dictated by the participant's issues, fact patterns, questions and comments and chaired by a host who is experienced in the specific topic area. Additionally, program participants will receive materials consisting of relevant sample documents, articles and other resources on each of the ten round table topics.

2:00 - 2:10 p.m.

Welcome
Marion Hancock Fish, Esq.
Section Chair

NYSBA Welcome
David P. Miranda, Esq.
President, NYSBA

ROUND TABLE TOPICS AND PRESENTERS

2:10 - 3:00 p.m.

SESSION I

3:05 - 3:55 p.m.

SESSION II

4:00 - 4:50 p.m.

SESSION III

Refreshment Break sponsored by Fiduciary Trust International

Speaker:

Ownership/Transfers of Canadian Property (1.0 Credits in Areas of Professional Practice)
Richard S. Halinda, Esq.
Richard S. Halinda Law PC, Fort Erie, Ontario

Speaker:

Ownership/Transfers of Florida Property (1.0 Credits in Areas of Professional Practice)
Robert D. Scolaro, Esq.
Scolaro Perry Law, P.C., Syracuse

Speaker:

Ethical Considerations on Using the Internet (1.0 Credits in Ethics)
David Goldfarb, Esq.
Goldfarb Abrandt Salzman & Kutzin LLP, New York City

Speakers:

Technology for Solos/Small firms: Going Paperless and Law Firm Digital Asset Management (1.0 Credits in Areas of Professional Practice)
Parth Chowlera, Esq. **Gary R. Mund, Esq.**
Greenfield Stein & Senior, LLP, New York City Mund Law, New York City

Speakers:

Gift Tax: When to File, What to Disclose and How to Handle Audits
(1.0 Credits in Areas of Professional Practice)
Todd G. Povlich, ASA **Quincy Cotton, Esq.**
Management Planning, Inc., New York City Roberts & Holland LLP, New York City

Speaker:

Recent Developments in NY and US Gaming Law (1.0 Credits in Areas of Professional Practice)
Robert J. McLaughlin, Esq.
Hodgson Russ LLP, Albany

SCHEDULE OF EVENTS

- Ancillary Probate/Administration** (1.0 Credits in Areas of Professional Practice)
Speaker: **Rebecca Malmquist, Esq.**
Broome County Surrogate's Court, Binghamton
- Qualified Personal Residence Trusts** (1.0 Credits in Areas of Professional Practice)
Speaker: **Jonathan P. McSherry, Esq.**
DeLaney & O'Connor, LLP, Syracuse
- Uniform Trust Code - Litigation Issues** (1.0 Credits in Areas of Professional Practice)
Speaker: **Michael P. Ryan, Esq.**
Jaspan Schlesinger LLP, Garden City
- Uniform Trust Code - Trust Drafting Issues** (1.0 Credits in Areas of Professional Practice)
Speaker: **Professor Ira Bloom**
Albany Law School, Albany
- 4:50 p.m. **ADJOURNMENT**
- 6:00 - 7:00 p.m. **Cocktail Reception**
Bar sponsored by Empire Valuation Consultants
- 7:00 - 10:00 p.m. **Dinner**
Wine sponsored by Management Planning Inc.
The Turning Stone's gourmet catering and first class service is sure to make for a great evening. Enjoy dinner with your colleagues and afterwards why not head over and try your luck at the Casino?

Friday, October 30

FROM SHACKS TO CHATEAUS: DEALING WITH REAL ESTATE IN YOUR PRACTICE

- 8:00 a.m. - 12:45 p.m. **Registration and Exhibitors**
- 8:30 - 9:15 a.m. **Breakfast and Presentation by Dennis Connors from the Onondaga Historical Association**
Special guest speaker, Dennis Connors, Curator of History, Onondaga Historical Association, Syracuse, NY and storyteller extraordinaire will talk about the fascinating history of three generations of Syracuse's Lyman Smith Family, the "Smith" in one of the world's most famous typewriters, the Smith-Corona. It's a tale that stretches over numerous family properties, from urban mansions, to hunting camps and including what once was the tallest building west of the Mississippi. Mr. Connors remarks will be accompanied by unique historic photographs of three generations of Smith Family members and their interesting properties.
Presentation sponsored by Hancock Estabrook, LLP
- 9:15 a.m. - 12:15 p.m. **GENERAL SESSION**
- 9:15 - 9:20 a.m. **Program Introduction**
Mary C. King, Esq., Program Chair
- 9:20 - 10:10 a.m. **Planning for the Second Home** (1.0 Credits in Areas of Professional Practice)
How do you advise clients about dealing with their second homes? Whether the house is a modest lakeshore cabin or a family compound in the heart of the Adirondacks, many of the issues are the same. What kind of legal structure is right for the current and successive generations? How will the family make decisions about use, management, improvements, and rentals? What about selling the property, either within or outside the family? What income and transfer tax issues need to be considered? Speaking from experience with a range of clients, the speaker will address these concerns and more to give practitioners some new ideas and perspectives to help clients plan effectively.
- Speaker:* **Philip L. Burke, Esq.**
Woods Oviatt Gilman LLP, Rochester

SCHEDULE OF EVENTS

Friday, October 30 (Continued)

10:10 - 11:00 a.m.

Valuation of Real Estate Interests (1.0 Credits in Areas of Professional Practice)

The panel will cover how to value real estate and real estate holding companies. This will include the basics of obtaining a real estate appraisal and using that as an input to valuing a real estate holding company. The panelists will discuss basic terminology, methodologies employed, and best practices. The panel will provide insights as to levels of value, the application of discounts, recent tax court decisions, and the expected impact from proposed changes to IRS Code Section 2704 regulations.

Speakers:

Catherine B. Eberl, Esq.

Hodgson Russ LLP, Buffalo

R. Scott Brace, Jr., ASA

Empire Valuation Consultants, LLC, Rochester

Kevin L. Bruckner, MAI, CCIM

Bruckner, Tillett, Rossi, Cahill & Associates, Rochester

11:00 - 11:15 a.m.

Refreshment Break with Exhibitors

11:15 a.m. - 12:05 p.m.

Real Estate in Long Term Care Planning (1.0 Credits in Areas of Professional Practice)

When planning for Medicaid, clients must decide how to handle their homes and other real estate holdings. The speaker will address techniques such as deeds with retained life use and transfers to trusts along with other asset preservation tools. The discussion will also include issues surrounding local real property taxation, reverse mortgages, and planning with co-ops as well as income producing property.

Speaker:

Patricia Shevy, Esq.

The Shevy Law Firm, LLC, Albany

12:05 - 12:15 p.m.

Questions and Answers

12:15 - 12:45 p.m.

Reception with Exhibitors

Sponsored by Fiduciary Trust International

12:45 - 2:00 p.m.

Committee Luncheon Meetings

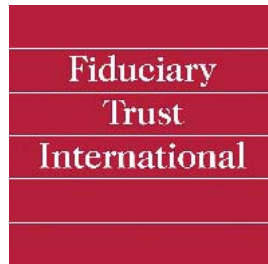
New this year, the section committees will be meeting during a buffet luncheon. We encourage our members to join and participate in the variety of committees. This is a great opportunity to ask questions and learn about the various committees and how you can get involved.

2:00 p.m.

ADJOURNMENT

With Gratitude to our Sponsors:

Thursday's afternoon refreshment break and Friday's wine during the luncheon reception sponsored by



Bar during Thursday's reception sponsored by



Wine during Thursday's dinner is sponsored by



Friday morning breakfast speaker sponsored by



Thank You to our Exhibitors:

**Empire Valuation Consultants
Management Planning, Inc.
NYSARC, Inc. Trust Services
TEdec Systems, Inc.**

RESTAURANTS

The Turning Stone Resort and Casino offers an endless amount of restaurants for you and your family no matter what your tastes or cravings are. The list below is accurate as of press time. We encourage you to check with the restaurants directly for reservations.

Pino

American classics to new favorites, Pino Bianco offers a casual yet sophisticated dining setting, and Bar Pino is the place to sip on a perfect glass of wine. Find all in the midst of the premier Turning Stone Resort Casino.

The Upstate Tavern

Not to be missed is Upstate's wide selection of rotating craft beers from the Empire State's finest breweries including Saranac, Ithaca Beer Co., and Ommegang, plus our refreshingly cold house brew. From local ingredients to local brews, the Upstate menu offers dishes to suit the heartiest appetites.

Delta Cafe

Located in the Bingo Hall, our Delta Café offers a large fast food menu perfect for a bite before Bingo or a quick snack between games. From crisp salads to hearty sandwiches, burgers, piping hot pizza and more, we've got what you hunger for. Delta also offers daily dinner specials. Looking for a sweet treat? We've got a great assortment of delicious desserts too!

Wild Flowers

Each perfectly orchestrated meal in the intimate, 65 seat elegant Wildflowers Restaurant at The Lodge sets the stage for a most memorable dining adventure. Behold a delightful display of culinary magic as traditional continental cuisine is prepared to your exact preference awards

TS Steakhouse

Located atop the Tower, TS Steakhouse features a menu to dine for plus panoramic views, lifted spirits in our penthouse bar, and fine cigars in our intimate smoking parlor. Inspired by the cultural dining history of the Oneida Indians and their practice of "eating the seasons" through locally sourced and sustainable foods, TS Steakhouse builds on this long-standing tradition to deliver fine dining steakhouse favorites created with seasonal ingredients.

For more restaurant options visit www.turningstone.com/dining.

THINGS TO DO

Golf | Call 877.748.4653 for more information

Atunoyote: The longest of Turning Stone Resort's three championship courses, at 7,315 yards, this Tom Fazio design was home to the Turning Stone Resort Championship from 2007 – 2010.

Kaluhyat: One of the toughest courses in New York, Kaluhyat is marked by dramatic changes in elevation, measuring as high as 50 feet in some areas, with plateau settings offering seemingly endless, spectacular views.

Shenendoah: Offering 18 holes of PGA-level golf in a spectacular natural setting. The course was built and is maintained to comply with stringent Audubon International standards for environmental protection and preservation.

Pleasant Knolls: Pleasant Knolls is a player-friendly recreational course, offering a relaxing nine holes of par 36 golf. Sprawled over 70 acres, Pleasant Knolls features wide-open fairways, fast greens, challenging water hazards and gently rolling terrain.

Sandstone Hollow: Built with the busy golfer in mind. The result: a nine-hole, par three course that winds through woods and wetlands, with greens surrounded by wild fescue grasses and rock outcroppings.

Tennis | Call 315.361.8920 for more information

The Sportsplex offers guests eight Decoturf tennis courts, four climate controlled, indoor and four outdoor. This medium paced surface, also used at the US Open, will provide guests with hours of enjoyment.

Racquetball | Call 315.361.8920 for more information

You can flex your competitive streak at the Racquetball club at the Sportsplex. Guests have the opportunity to play on one of the two indoor racquetball courts. This high energy, fast paced sport is sure to give you the workout you've been looking for.

Spas

Ska:ná: The Oneida word for peace, is where soothing treatments and modern amenities combine with American Indian cultural themes to create the world's most luxuriously unique spa experience. **Call 315.361.8200 to book your appointment.**

Áhshi' Day Spa & Salon: Natural elements will revive your spirit, nourish your skin and soothe your soul. **Call 315.361.7602 to book your appointment.**

DIRECTIONS

Turning Stone Resort and Casino 5218 Patrick Rd Verona, NY 13478

From Syracuse Hancock International Airport:

Take I-90 (NYS Thruway) East to Exit 33 (Verona); through the tollbooth, travel straight to the stoplight. Take a left onto Route 365 and the next left into the Resort.

From Albany, NY and points East:

Take I-90 (NYS Thruway) West to Exit 33 (Verona); through the tollbooth, travel straight to the stoplight. Turn left onto Route 365 and the next left into the Resort.

From Binghamton, NY and points South:

Take I-81 North to Exit 16A; Take I-481 North to Exit 6; Take I-90 (NYS Thruway) East to Exit 33 (Verona); through the tollbooth, travel straight to the stoplight. Take left onto Route 365 and the next left into the Resort.

From Watertown, NY and points North:

Take Route I-81 South; Take I-481 South; Take I-90 (NYS Thruway) East to Exit 33 (Verona); through the tollbooth, travel straight to the stoplight. Take a left onto Route 365 and the next left into the Resort.

From New York City:

Take I-87 North (NYS Thruway) to I-90 West (NYS Thruway) In the Albany Area I-87 becomes I-90. Make sure you stay on the Thruway(Toll Road) and do not exit in the Albany area. If you are on I-87 Northway, get back to I-90 going West. Take I-90 West to Exit 33 (Verona); through the tollbooth travel straight to the stoplight. Take a left onto Route 365 and the next left into the Resort.

From Buffalo, NY and points West:

Take I-90 (NYS Thruway) East to Exit 33 (Verona); through the tollbooth, travel straight to the stoplight. Take a left onto Route 365 and the next left into the Resort.

CLE Information

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Discounts and Scholarships:

New York State Bar Association members and non-members may receive financial aid to attend this program. Under this policy, anyone who requires financial aid may apply in writing, **not later than ten working days** prior to the start of program, explaining the basis of his/her hardship, and if approved, can receive a discount or scholarship, depending on the circumstances. For more details, please contact: Kathy Heider, New York State Bar Association, One Elk Street, Albany, New York 12207. 518.487.5500 or kheider@nysba.org.

Special Discounts:

Attorneys admitted for less than 10 years are entitled to receive a \$50.00 discount by joining the Young Lawyers or Trusts and Estates Law Sections. Already a YLS member? The \$50.00 discount will be applied to your registration fee.

Accommodations for Persons with Disabilities:

NYSBA welcomes participation by individuals with disabilities. NYSBA is committed to complying with all applicable laws that prohibit discrimination against individuals on the basis of disability in the full and equal enjoyment of its goods, services, programs, activities, facilities, privileges, advantages, or accommodations. To request auxiliary aids or services or if you have any questions regarding accessibility, please contact Kathy Heider at 518.487.5500 or kheider@nysba.org.



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MEETINGS DEPARTMENT
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