

Brooklyn Bar Association
Trust and Estates Section and Surrogate's Court Committee Meeting

Zoom Meeting

March 26, 2021 at 1:00 pm

- 1) Kings County Filings Under COVID - Updates from the court - James 30 mins
- ✓ Virtual Citation (s) – PROCESS
 - ✓ Conferencing matters – emergency OSC and non-emergency matters
 - ✓ List of the recently deployed Kings County Surrogate's Court Department e-mails

<u>Department</u>	<u>Email Address:</u>
Administration	KingSurr-Admin@nycourts.gov
Accounting	KingSurr-Acc@nycourts.gov
Cashier	KingSurr-Cashier@nycourts.gov
Guardianship	KingSurr-Guard@nycourts.gov
Miscellaneous	KingSurr-Misc@nycourts.gov
Probate	KingSurr-Probate@nycourts.gov
Records	KingSurr-Records@nycourts.gov

Link for Kings Surrogates OCA

webpage: <http://ww2.nycourts.gov/courts/2jd/surrogates/index.shtml>

- 2) Remote Notary update – Executive Order – Antar - **April 20, 2021** 5 mins
<https://www.nationalnotary.org/knowledge-center/news/law-updates/ny-governor-executive-orders-2020-remote-notarization>

<https://www.governor.ny.gov/news/no-20298-continuing-temporary-suspension-and-modification-laws-relating-disaster-emergency>

- 3) Remote Execution of Wills – Theory and practical application – Antar and Steve 20 mins
- 4) Next meeting – April 28, 2021 at 4:00 pm 2 mins
Turnover proceedings – Article 81 proceedings and Surrogate's Court Petitions:
Real and personal property
- 5) Brooklyn Barrister - Submissions 2 mins
- 6) Membership dues 2 mins
- 7) Announcements 15mins
- ❖ Upcoming CLE(s)
Webinar on Mediation for Surrogate's Court Cases, **April 15, 2021 6:00 pm – 8:00 pm**

- ❖ Court Issues Guidance on Virtual Courtroom Attire

<https://brooklynbar.org/?pg=News&blAction=showEntry&blogEntry=60830>

- ❖ Credit Card Fee Added For All E-Filing Done Through NYSCEF
<https://brooklynbar.org/?pg=News&blAction=showEntry&blogEntry=60829>
- ❖ Surrogate's Court e-filing Training – [flyer attached](#)
- ❖ Reported by [Kevin Matz](#) on the NYSBA – Trust and Estates list serve

NYS estate tax proposals would apply for New York residents who die on or after April 1, 2021:

- *Assembly bill 3009* would increase the top marginal estate tax rate for NYS taxable estates over \$10,100,000 *from 16% to 20%*. There are no other NYS estate tax changes, including to the NYS applicable credit amount or the NYS estate tax cliff.
- In contrast, *Senate bill 2509* would increase the marginal estate tax rate for NYS taxable estates by 2% for every marginal NYS estate tax bracket, so that the top NYS estate tax rate would increase *from 16% to 18%* for NYS taxable estates over \$10,100,000. There are no other NYS estate tax changes, including to the applicable credit amount or the NYS estate tax cliff. So this would only affect NY taxable estates in excess of the NYS exemption amount (which is currently \$5,930,000).
- Assembly and the Senate have also proposed bills this Winter that would introduce both an inheritance tax and a gift tax in New York (NY Assembly Bill A.4643A and NY Senate Bill S.3462 respectively), but those bills have not gained traction to date and their provisions and concepts are not included in either the Assembly's or the Senate's one-house budget bills.