



# Wills & Estates

## BULLETIN

### Multiple Wills – An Important Notification

The recent Ontario Superior Court decision of *Re Milne* has raised issues relating to certain wording commonly used in multiple Wills in Ontario (often referred to as “Primary” and “Secondary” Wills). Multiple Wills have been used as an estate planning tool over the last many number of years as a means to reduce the amount of estate administration (“probate”) tax that would otherwise be payable on the death of an individual.

In *Re Milne*, issues were raised concerning the definitions of “Primary Estate” and “Secondary Estate” where discretionary wording would allow the executors to determine which assets would be subject to “probate” tax and which assets would not be subject to “probate” tax.

The decision in *Re Milne* has been appealed.

Until a decision on the appeal has been rendered, the current decision represents the state of the law in Ontario and may affect your estate planning. If you have executed multiple Wills and are interested in discussing changes to your Wills during this interim period pending the results of the appeal, please contact your lawyer at Minden Gross LLP or any member of our estates team listed below.\*

#### Howard Black

e: [hblack@mindengross.com](mailto:hblack@mindengross.com)  
t: (416) 369-4332

#### Matthew Getzler

e: [mgetzler@mindengross.com](mailto:mgetzler@mindengross.com)  
t: (416) 369-4316

#### Rachel Goldman

e: [rgoldman@mindengross.com](mailto:rgoldman@mindengross.com)  
t: (416) 369-4105

#### Joanne Golden

e: [jgolden@mindengross.com](mailto:jgolden@mindengross.com)  
t: (416) 369-4118

*\*If your estates lawyer is Danna Fichtenbaum, please be advised that she is currently on maternity leave and you can contact any of our estates team in her absence.*