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A Uniform Probate Code for Indian Country at Last

By David M. English

The estates of most deceased American Indians are administered under a different system than are the estates of other Americans. Much Indian wealth is derived from allotment of tribal lands. Tribal lands were originally held by the tribes as a whole. But between 1887 and 1934, substantial portions of tribal lands were allotted into parcels for individual Indians and what was left was often opened to homestead by non-Indians. The individual allotments are held in “trust” or “restricted” title for the Indian owners by the U.S. government.

Except for a minority of allotted lands that are managed directly by their owners, the federal government leases the trust or restricted land, collects the rents, and periodically distributes the net rental to the owners. Undistributed rentals from trust or restricted lands are held in individual Indian money (IIM) accounts. On the death of an Indian owner, the disposition of trust or restricted lands and IIM accounts is governed by federal law and the estate is administered by the Department of the Interior.

Tribes are free to enact probate codes governing disposition of all a tribal member’s property, both allotted lands and other assets, but few tribes have done so. Absent enactment of a tribal probate code, lands owned by Indians not subject to federal jurisdiction (referred to as “fee” or “taxable” land) and personal property other than IIM accounts are subject to state law.

Federal law allows for the execution of wills for the disposition of trust or restricted lands and IIM accounts. 25 U.S.C. § 373. The federal requirements for executing a will are similar to the requirements in the states. Two witnesses are necessary and provision is made for self-proof through notarization. 43 C.F.R. §§ 4.233, 4.260. If an Indian owns assets subject to both federal and state probate, there is no need to execute two wills. Unless a state’s requirements for executing a will are unusual, compliance with the execution requirements for the Indian’s state of residence also will meet the federal requirements. In addition, enough disputes have arisen for a body of administrative case law to have developed on the grounds for contest. Federal law also controls the will’s interpretation, although here the law is less developed. It is uncertain which rules on construction of wills apply and, if applicable, the details of their application.

Most Indians, however, do not make wills but instead die intestate. Many Indians have large families, and sales of trust or restricted lands, whether within or without the family, are rare. This combination of large families and
intestate succession has resulted in severe fractionation of title to allotted lands, particularly among the tribes whose lands were allotted a century or more ago. Because the heirs will typically be the owner’s several children, who in turn may have large families, over several generations the number of owners can reach exponential proportions. It is not unusual for trust lands to have over 100 individual owners, each owning minute interests. It is also not unusual for an individual Indian to own interests in a score or more parcels, sometimes located in multiple states.

The problem of fractionation is not new but has been recognized in numerous congressional reports dating back to the early 20th century. Nothing much was done about the problem until enactment of the Indian Land Consolidation Act of 1983 (ILCA), Pub. L. No. 97-459, 96 Stat. 2515. ILCA authorizes tribes to develop land consolidation plans, which could include tribal purchase of fractionated interests. ILCA also permits tribes to enact laws restricting inheritance by nonmembers of the tribe. Most significantly, ILCA provided for the escheat to the tribe of an interest of less than 2% on its owner’s death. But this escheat provision was ruled unconstitutional as a violation of due process in Hodel v. Irving, 481 U.S. 704 (1987), and an amended version was thrown out in Babbitt v. Youpee, 519 U.S. 234 (1997).

Barred from applying escheat to limit further fractionation, Congress next attacked the problem through reform of the probate process. The ILCA Amendments of 2000, Pub. L. No. 106-462, 114 Stat. 1991, enacted major reforms in probate, but many tribes objected, asserting that the amendments had received insufficient tribal consultation. The 2000 amendments, which were made contingent on certification by the Secretary of the Interior, were never implemented.

The American Indian Probate Reform Act of 2004 (AIPRA), Pub. L. No. 108-374, 118 Stat. 1773, which was signed by the President on October 27, 2004, will not suffer the same fate. Unlike its predecessor, AIPRA was enacted following extensive consultation in Indian country. Also, shortly after enactment the Secretary began work on implementation.

AIPRA makes major reforms to the Indian probate system. Federal law long provided that trust or restricted lands and IIM accounts owned by an Indian intestate are to be distributed to the heirs as determined under state law. AIPRA replaces this with one uniform intestacy scheme for the distribution of trust lands and IIM accounts in lieu of the 30-plus state systems that now apply. AIPRA also fills out the federal law on wills, enacting numerous provisions on the interpretation of wills, most adapted from the Uniform Probate Code. In addition to providing Indian country with a uniform and more complete body of probate law, AIPRA contains several provisions encouraging the purchase or consolidation of fractionated interests. AIPRA affects ownership rights in trust or restricted lands in all states other than Alaska.

The probate provisions of AIPRA take effect on June 20, 2006, one year after a notice of the Act was sent to
approximately 290,000 landowners. Other provisions of AIPRA take effect on varying dates continuing through 2007. AIPRA and ILCA are codified at 25 U.S.C. §§ 2201–2221.

**Intestate Succession**
The modern purpose of intestate succession statutes is to accomplish what the average decedent would likely have done had the decedent made a will. Most Americans who make wills and who were married only once leave their entire estates to their surviving spouses. Recognizing this strong preference, the 1990 Uniform Probate Code and a growing number of state intestacy statutes grant the surviving spouse the entire estate unless the decedent also was survived by a descendant from another relationship.

The intestate succession provisions of AIPRA are based on different assumptions. Spousal rights under AIPRA are significantly less than under state law, there is a preference for retaining property within the tribe, and the continued fractionation of small interests is disfavored. Should a tribe be dissatisfied with the results under AIPRA, the tribe is free to enact its own superseding probate code.

Under AIPRA, the key factor in determining heirs is the decedent's percentage ownership in the relevant parcels of trust or restricted lands. Different provisions apply if the decedent's ownership interest in a parcel is less than 5%. Also, the class of relatives who can inherit is limited. Other than for the spouse, inheritance is allowed only by an “eligible heir,” a class that may include only Indians, a child or grandchild of an Indian, or another person who is already a co-owner of the same parcel. 25 U.S.C. § 2201(9).

Property that would otherwise pass to a relative who fails to qualify as an eligible heir instead passes to the tribe or, if no tribe has jurisdiction over the trust interest, to the other co-owners. The limitation of “eligible heirs” to Indians and close descendants of Indians was a source of controversy during the drafting of AIPRA. Because of intermarriage, an increasing percentage of individuals have less than the 25% blood quantum required for membership in many tribes. Should members of different tribes marry, it is also not unusual for their offspring not to qualify as a member of any tribe despite having a high percentage of Indian blood.

The only collateral relatives who may inherit under AIPRA are the decedent’s brothers and sisters. 25 U.S.C. § 2206(a)(2)(A). Inheritance by nieces and nephews and more distant collateral relatives is not allowed. The property will instead pass to the tribe. The limitation on the categories of collateral relatives who may inherit is more restrictive than state law. In many states, any relative, no matter how distant, may potentially inherit. Even under the Uniform Probate Code § 2–103, inheritance is cut off only if the decedent was not survived by a descendant of a grandparent or closer relative. Under the UPC, potential heirs can include uncles and aunts, first cousins, and their descendants, all of whom are prohibited from inheriting under AIPRA.

**Share of Spouse**
The spouse receives one-third of the decedent’s interest, to the other co-owners. 25 U.S.C. § 2206(a)(2)(A). Trust or restricted lands and IIM accounts not passing to the spouse, or the entire estate if the decedent was not survived by a spouse, pass to the eligible heirs. Personally and a 5% or more interest in a parcel of trust or restricted land pass in the following order of priority:

- children in equal shares, with the share of a predeceased child to be divided among that child’s siblings
- great-grandchildren in equal shares
- surviving parent or parents in equal shares, and
- surviving siblings in equal shares.

25 U.S.C. § 2206(a)(2)(B). If all of the children are deceased, distribution among the grandchildren is not equal but is per stirpital based on the parental roots. If no person in any of the above classes survives, the property passes to the tribe or, if no tribe has jurisdiction over the trust interest, to the other co-owners. 25 U.S.C. § 2206(a)(2)(C).

**Single Heir Rule**
To stem further fractionation, interests in trust or restricted lands of less than 5% pass to a single heir. The oldest surviving child takes all or, if no child survives, the oldest surviving grandchild takes all; if no grandchild survives, the oldest surviving great-grandchild takes all. If no person in these classes survives, the interest passes to the tribe or, if no tribe has jurisdiction over the trust interest, to the other co-owners. 25 U.S.C. § 2206(a)(2)(D). The single heir rule may be AIPRA’s most important provision. Unless the owner executes a will that further divides the interest, the single heir rule will stop further
fractionation of these small interests. The single heir rule has an antecedent in the British doctrine of primogeniture. But primogeniture applied only to the male line. AIPRA treats men and women equally. The oldest survivor in the generation takes all regardless of sex.

120-Hour Survivorship
Similar to Uniform Probate Code § 2-702, a person is not eligible to take as an heir or devisee unless the person survives the decedent by at least 120 hours. 25 U.S.C. § 2206(a)(4), (k)(4).

Testamentary Dispositions
AIPRA does not change the requirements for executing an Indian will but it does add numerous provisions relating to the interpretation and construction of wills, most of which are adapted from the Uniform Probate Code. Included are provisions relating to lapsed devises, slayers, omitted spouses and children, effect of divorce, disclaimers, and interpretation of class gifts and terms of relationship. 25 U.S.C. § 2206(b), (i)–(k).

More unusual is a rule of construction providing that an interest devised to two or more devisees is presumed to be held by the devisees as joint tenants with right of survivorship. 25 U.S.C. § 2206(c). This provision, intended to encourage consolidation of title, is the opposite of standard doctrine, which presumes that a transfer to two or more persons without further indication creates a tenancy in common.

Another unusual provision relates to disposition of a family cemetery plot; it passes by intestacy and not as part of the residue unless the will specifically refers to the plot. 25 U.S.C. § 2206(i)(7).

The major reason for executing a will is to distribute assets differently than provided by intestate succession. AIPRA clarifies that Indians, like other Americans, may execute wills leaving their estates to anyone. Indians dissatisfied with the single heir rule may execute wills distributing trust or restricted lands to their children in equal shares. Indians with relatives who are not Indian may leave their estates, including trust or restricted lands, to these individuals. Property devised to any lineal descendant, a co-owner, the tribe, or to another Indian retains its trust or restricted status. 25 U.S.C. § 2206(b)(1). Property devised to anyone else loses its trust or restricted status unless the ineligible person was devised only a life estate. 25 U.S.C. § 2206(b)(2).

Estate Planning Assistance
AIPRA requires that estate planning assistance be provided to Indian landowners to the extent that funds are appropriated for this purpose. 25 U.S.C. § 2206(i)(1). The purpose of such assistance is to dramatically increase the use of wills, substantially reduce the number of intestate estates, and help Indian landowners obtain information concerning their trust or restricted holdings. 25 U.S.C. § 2206(i)(2). Ironically, enactment of AIPRA has led the Bureau of Indian
Affairs to conclude that it will no longer assist in the drafting of Indian wills. Although this revision of BIA policy is certainly laudable from the perspective of the unauthorized practice of law, it heightens the need for a knowledge of AIPRA among the legal profession and for lawyers to take a more active role in the drafting of Indian wills.

Purchase and Consolidation

Expanding on the provisions originally enacted as part of ILCA, AIPRA adds several provisions designed to encourage consolidation of title to allotted lands. The most significant new device is a provision authorizing the partition sale of “highly fractionated Indian land.” This defined term includes land having more than 100 owners and land having 50 to 100 owners if no person owns an interest greater than 10%. 25 U.S.C. § 2201(6). A partition action may be initiated either by the tribe having jurisdiction over the parcel or by a co-owner entitled to bid at the sale. 25 U.S.C. § 2204(d)(2)(A). The sale is not public. Bidders are limited to (1) the tribe having jurisdiction over the parcel, (2) members of or persons eligible to become members of that tribe, and (3) co-owners and descendants of an original allottee who are members or eligible to become members of any tribe. 25 U.S.C. § 2204(d)(2)(I)(i).

Consent to the partition sale also must be obtained from (1) the tribe having jurisdiction over the parcel if the tribe owns an undivided interest in the parcel, (2) any co-owner who during the preceding three years has maintained a residence or operated a business on the parcel, and (3) the co-owners of at least 50% of the undivided interests if the value of any owner’s interest is greater than $1,500. 25 U.S.C. § 2204(d)(2)(D)(i).

The addresses or identities of a sizeable percentage of Indian allotment owners are unknown or undetermined. To facilitate partition, AIPRA authorizes the Secretary of the Interior to consent to partition on behalf of missing or unknown owners. 25 U.S.C. § 2204(d)(2)(D)(ii). The proceeds of a partition sale that are allocable to missing or unknown owners will stay on deposit in Department of Interior accounts, theoretically in perpetuity.

Also new is a provision granting an option to purchase a parcel during a probate proceeding. A purchase may be made either by (1) an eligible heir or devisee of the property, (2) the other co-owners of the parcel, or (3) the tribe having jurisdiction over the parcel. 25 U.S.C. § 2206(p)(2). No purchase during probate is allowed unless consent is first obtained from the heirs or devisees not participating in the purchase and from the surviving spouse, if any, receiving a life estate in the property. 25 U.S.C. § 2206(p)(3)(B).

Other than for an heir residing on the land, however, consent is waived if the decedent died intestate and the heir whose consent would otherwise be required will receive less than a 5% interest in the parcel. 25 U.S.C. § 2206(p)(5).

Toward a New Model

A system in which an allotted parcel has hundreds of owners is not economically efficient. Accounting for these interests is difficult and expensive. Unlike a private trust, this expense is not paid from the trust property itself, but is paid for by the U.S. government as part of its trust responsibility to the tribes and trust beneficiaries. Although self-management by the Indian owners may be arranged at the owners’ request, most of these interests are so small that there is little incentive to take this step. It is also unrealistic. Attorneys often counsel against the creation of tenancies in common having even two owners because of the difficult management problems that can arise. A typical allotted parcel of Indian land will have 20, 50, or even 100 or more owners.

AIPRA encourages the development of other methods of management akin to those typically used by real estate developers and their counsel. Specifically, the Secretary, following consultation with the tribes, individual landowner organizations, and Indian advocacy organizations, is directed to implement a pilot project for the creation of entities such as private or family trusts, partnerships, corporations, or other organizations to improve, facilitate, and assist in the efficient management of allotted lands. 25 U.S.C. § 2206(m)(1).

Whether such business models will work in a culture with deep personal attachment to the land and a desire to retain a piece of ancestral heritage is another matter. The better tack would have been for Congress to have devised a legislative solution several decades ago when the fractionation problem was serious but still possible to solve. ■
Keeping Current—Probate offers a look at selected recent cases, rulings and regulations, literature, and legislation. The editors of Probate & Property welcome suggestions and contributions from readers.

CASES

APPORTIONMENT: Trust created for surviving spouse required to pay estate tax because of inclusion of trusts for the decedent’s children in his gross estate. The decedent held a power of appointment over several trusts for his children. The court in Lurie v. Commissioner, 425 F.3d 1021 (7th Cir. 2005), held that the value of these trusts was includible in his gross estate. The estate tax triggered by the inclusion exhausted the probate estate and was payable from a revocable trust established for his wife rather than from the trusts for his children that generated the estate tax. Accordingly, the marital deduction was reduced. The court recognized that if the decedent had realized that this would happen, he would not have included a provision in the marital trust that it was responsible for the estate taxes and instead would have provided for estate taxes to be apportioned to the trusts triggering the tax. Nevertheless, the court explained that it could not rewrite the decedent’s estate plan.

CY PRES: Services provided by substitute beneficiary must be within same geographic area as original beneficiary. The decedent’s will created two charitable trusts, one for each of two hospitals, both of which were listed by name and location. One of the hospitals was acquired by a for-profit corporation and could no longer be the recipient of trust distributions. The trial court ordered that the trust income be paid to the other hospital. On appeal, the court upheld the use of cy pres but vacated the decree directing payment, holding that permissible recipients of the trust income must provide health services in the same geographic area served by the former not-for-profit hospital. In re Estate of Elkins, 888 A.2d 815 (Pa. Super. Ct. 2005).

DOMESTIC PARTNERSHIP: Survivor of a Vermont civil union could not maintain a wrongful death action under New York law. In Langan v. St. Vincent’s Hosp. of New York, 802 N.Y.S.2d 476 (N.Y. App. Div. 2005), a divided court overruled the trial court and held that the survivor of a Vermont civil union could not maintain a wrongful death action on the same basis as a spouse because the Vermont civil union is not a “marriage.”

FAMILY LIMITED PARTNERSHIP: No discount allowed for nonbinding restrictions. A family limited partnership contained restrictive provisions. Because of these restrictions, the donor attempted to obtain a marketability discount for gift tax purposes. The court in Smith v. United States, No. 02-264 ERIE, 2005 WL 3021918 (W.D. Pa. July 22, 2005), disregarded the restrictions because the donor had a sufficiently large ownership interest in the partnership to amend the partnership agreement to eliminate the restrictions.

FIDUCIARY DUTY: Jury instruction must include indication that the settlor may alter duties in the trust instrument. In a complex security fraud case, the Supreme Court of Texas addressed the propriety of a jury instruction regarding breach of fiduciary duty. The instruction failed to reflect the possibility that the standard of care could be modified by agreement. Because the instruction did not account for contractual modifications, the court determined it was overly broad and consequently defective. Sterling Trust Co. v. Adderley, 168 S.W.3d 835 (Tex. 2005).

GROSS ESTATE: Recording data determinative of ownership of real property. In Estate of Maniglia v. Commissioner, 90 T.C.M. (CCH) 427 (2005), the court found that the decedent, as the sole beneficiary of a trust, was the sole owner of a real estate interest, rather than a one-half owner.
as reported. In making the determination, the court relied on various documents filed in the real property records. Consequently, the entire value of the property was included in the decedent’s gross estate.

HOMESTEAD: Probate homestead did not exist in property held as joint tenants with rights of survivorship. In *Seehafer v. Seehafer*, 704 N.W.2d 841 (N.D. 2005), the court held that a surviving spouse had no homestead rights in property held by the deceased spouse and a third party as joint tenants with right of survivorship. Because the decedent’s interest ended at death, there was nothing against which the surviving spouse could make a claim.

MARITAL DEDUCTION: Flaw in will ignored to carry out the testator’s intent to have the estate qualify for the marital deduction. The testator wrote his own will shortly after the enactment of the unlimited marital deduction. His will, however, contained a provision that would prevent the bequest to his spouse from qualifying for the marital deduction because it required that she survive until distribution of the estate. The court in *Stephenson v. United States*, No. CV-02-0136-WFN, 2005 WL 3610011 (E.D. Wash. Nov. 10, 2005), the court held that a grant of discretionary power of appointment over trust property to be exercised by “specific reference.” The wife’s will stated her intention to dispose of all property including any “as to which I may have a general power of appointment by will.” The intermediate appellate court overturned summary judgment for the takers in default, holding that under Kentucky law a requirement of specific reference may be met by substantial compliance and that the wife’s will met that standard. *Hudson v. Old Nat’l Trust*, No. 2004-CA-001468-MR, 2005 WL 2323344 (Ky. Ct. App. Sept. 23, 2005).

TRUST FUNDING: Assignments of IRA and brokerage account deemed sufficient to fund trust. The decedent had created a revocable trust and transferred to it the assets listed on “Schedule A,” which listed an IRA and a brokerage account. Affirming the lower court, the Ohio intermediate appellate court held that both assets were trust property, the assignment being sufficient to end the beneficiary designation under the IRA agreement. *Stephenson v. Stephenson*, 836 N.E.2d 628 (Ohio Ct. App. 2005).

TRUST INTERPRETATION: Support includes the support of the beneficiary’s family. In *In re Estate of Stevens v. Litch*, 617 S.E.2d 736 (S.C. Ct. App. 2005), the court held that a grant of discretion to a trustee to distribute principal and income for the “support” of a beneficiary allows the trustee to make distributions to pay for the private education of a beneficiary’s minor children.

TRUST REVOCATION: Joint power to revoke does not limit the power of a sole surviving trustee to revoke. A husband and a wife created a joint revocable trust reserving to themselves the power to revoke and stating that a sale or other disposition of the trust property “by us” would be a revocation. A divided appellate court held that the husband, as the sole surviving trustee, had the power to convey trust property and thus revoke the trust. *Sealfaro v. Rudloff*, 884 A.2d 904 (Pa. Super. Ct. 2005).

TRUSTEE LIABILITY: A trustee may be liable under a state’s consumer protection act. An accountant and self-described “professional trustee” was found liable for breaching fiduciary duties owed to client-beneficiaries and also was held liable under the Massachusetts Consumer Protection Act. The intermediate appellate court affirmed, holding that the defendant was engaged in the conduct of an enterprise. In this case, the use of the trust form was a sham to enable him to gain access to his clients’ funds for his own purposes. *Quinton v. Gavin*, 835 N.E.2d 1124 (Mass. App. Ct. 2005).

VALUATION: Estate tax valuation of an IRA was not entitled to a discount for the income tax liability resulting from distributions to beneficiaries. The court in *Estate of Kahn v. Commissioner*, 125 T.C. No. 11 (2005), reasoned that a willing buyer would not have such liability and would pay full value.

VALUATION: Minority and marketability discounts allowed for 94.83% interest in family limited partnership. In *Estate of Kelley v. Commissioner*, 90 T.C.M. (CCH) 369 (2005), the court allowed a 12% minority discount and a 23% marketability discount for the decedent’s 94.83% interest in a family limited partnership whose assets consisted of cash and certificates of deposit.

RULERS AND REGULATIONS

CHARITABLE REMAINDER TRUSTS: Court modifications of CRUT requiring the beneficiaries to pay the estate tax if necessary to per-
mit funding of the trust before a final determination of the estate tax did not cause trust to cease to qualify under Code § 664. PLR 200539022.

ESTATE TAX: The use of a private trust company when discretionary distribution powers were restricted to independent directors did not cause the trust assets to be included in the decedent's estate. PLR 200531004.

GENERATION-SKIPPING TRANSFER TAX: Failure to exercise nonlapsing power of withdrawal is not a constructive addition for GST tax purposes. The property, however, will be included in the child's estate at death and child will be deemed the transferor. PLR 200540004.

LITERATURE


Celebrity Rights. In Wills, Trusts, Schadenfreude, and the Wild Wacky Right of Publicity: Exploring the Enforceability of Dead-Hand Restrictions, 58 Ark. L. Rev. 43 (2005), William A. Drennan proposes that a celebrity should be able to stop uses that ostracize the celebrity from society but should not be able to stop uses that merely bring the celebrity "back to earth."

Illinois. In Three New Illinois Laws Affect Estate-Planning Practice, 93 III. B.J. 600 (2005), David A. Berek reviews the Illinois estate tax that was modified to account for property in other states, the changes to limited liability law addressing operating agreements that create one or more series of members, and the Disposition of Remains Act.

Nebraska. Tracy M. Mason discusses the protections still available to attorneys who are accused of malpractice regarding wills in Privacy, Duty, and Loss: In Swanson v. Ptak, the Nebraska Supreme Court Again Endorses Privity in Legal Malpractice Actions, 84 Neb. L. Rev. 369 (2005).


Same-Sex Couples. In Equality at the End: Amending State Surrogacy Statutes to Honor Same-Sex Couples' End-of-Life Decisions, 13 Elder L.J. 255 (2005), Rebecca K. Glatzer examines and evaluates the various statutory approaches to surrogate decision making to effectuate the health care wishes of same-sex couples.

Settlor's Enforcement Right. A settlor's ability to enforce the terms of an irrevocable trust is the question explored by Michael R. Houston in his article, Estate of Wall v. Commissioner: An Answer to the Problem of Settlor Standing in Trust Law?, 99 Nw. U.L. Rev. 1723 (2005).


LEGISLATION


Michigan modernizes various probate laws. Michigan modified its disclaimed interest statute to explain the effect of a disclaimer by a donee of a power of appointment. The statute also clarified that a personal representative, conservator, or trustee may hire an attorney who is associated with the personal representative, conservator, or trustee and may act on the attorney's recommendation without independent investigation. 2005 Mich. Legis. Serv. 204.

New York clarifies that creditors of a donee of a power of appointment may not attach the assets subject to a power that may be exercised in favor of the donee's maintenance, education, health, and support. 2005 N.Y. Laws 700.