

The BROWARD BARRISTER

MARCH 1982

Volume 11

Number 3

PUBLISHED BY THE BROWARD COUNTY BAR ASSOCIATION

Executive Offices: 733 Northeast Third Avenue, 305/764-8040, Fort Lauderdale, Florida 33304

GENERAL MEETING THURSDAY, MARCH 25, 1982

VALLE'S STEAK HOUSE

1605 West Oakland Park Boulevard
Fort Lauderdale, Florida

Program: **The New United States Court of Appeals
for the Eleventh Circuit**

Speaker: **Honorable Peter T. Fay**

Cocktails: 6:30 P.M. — Dinner: 7:15 P.M. — Price: \$13.00

The Broward County Criminal Defense Attorneys Association and the Federal Bar Association, Broward County Chapter, will join with Broward County Bar Association in this meeting.

RESERVATIONS ARE NECESSARY. PLEASE CALL 764-8040 by noon, Monday, March 22, 1982. Reservations made and not cancelled must be paid.

PRESIDENT'S MESSAGE

I am pleased to report to you that the efforts of your association and particularly the Executive Committee and the Officers have produced positive results in the improvement of Justice in Broward County.

At the request of the Clerk of the Circuit Court, the Executive Committee resolved to support the Clerk's application to the County Commission for 27 additional positions. I met with the Clerk and the Commission Budget Officer. I personally appeared before the Commission on January 26, and on February 16 in support of the Clerk. The Commission approved 11 of the 27 positions. They will be hired promptly.

Your Executive Committee resolved to support the appointment of a Broward County Nominee to the vacancy on the Fourth District Court of Appeal. The vacancy was a Broward Seat and the appointment from another county would have left us with only one of the eight District Court of Appeal Judges from Broward. Along with Judge Weissing, I met with Governor Graham's Legal Counsel and his appointments secretary to support your association's position. Judge James H. Walden received the appointment on Friday, February 19, 1982. Judge Walden stated to me "the position of the Broward County Bar Association and the support of its officers and members in contacting Governor Graham were significant factors in my obtaining the appointment."

On February 8, 1982, Judge Weissing and I appeared before the House Judiciary Committee to support our request for additional Judges in Broward County. As a result of this meeting and additional information gathered and submitted, the Legislation providing two additional Circuit Judges and two additional County Judges for Broward County was reported favorable to the House on February 10, 1982. At our February 18th meeting a further resolution was adopted and action was authorized to move this bill through the Senate and the Appropriations Committees. Special thanks are due to the Broward Lawyer members of the House Judiciary Committee who personally attended the Hearing: Tom Bush, Terry O'Malley and Larry Smith.

What has been accomplished shows what can be done if we work together and act promptly.

We need your help to complete the task of moving the Legislation for our additional Judges through the Legislative process.

You can help by writing to the Broward Legislators today. Their addresses appear in this issue or can be obtained from your association office.

Let's work together to get our new Judges! Write or phone your Legislator today.

Russell E. Carlisle,
President

REMINDER

"Estate Planning Aspects of the
Economic Recovery Tax Act of 1981"

Friday, March 26, 1982

— 8:30 a.m. - 1:00 p.m.

City Commission Room, Fort Lauderdale City Hall, 100 North Andrews Avenue, Fort Lauderdale

Registration:

BCBA Members	\$25.00
Law Students	\$10.00
Non-Members BCBA	..	\$45.00
Members Probate & Trust Law Section	\$15.00

To register, please mail your check payable to "Broward County Bar Association" to:

Broward County Bar Association
733 N.E. Third Avenue
Fort Lauderdale, Florida 33304

An excellent seminar has been prepared under the direction of E. Steven Lauer, Chairman of the Committee on Education and Information, Probate and Trust Law Section.

YOUNG LAWYERS SECTION NEWS

YLS SOFTBALL TOURNAMENT

At the recent Executive Committee Meeting of the Young Lawyers Section, the YLS has voted to contribute additional funds to this year's Softball Tournament. As many of you know, the Annual Young Lawyers Softball Tournament is the single largest Bar-sponsored event of the year. Last year, there were 13 teams entered in the Tournament which produced a lawyer turnout in excess of 200. In addition, several members of the Broward County Judiciary were present either as players or umpires.

In order to provide an even better event this year, the YLS has voted to use these additional funds to provide more food and refreshments during the Tournament. I think that this will insure not only a good turnout but a tremendous event to help celebrate Spring in Fort Lauderdale. As is customary in baseball, there has been a lot of talk of trades between law firms attempting to strengthen their rosters prior to the Tournament. One such rumor recently reported that the law firm of Abrams, Anton et al. has offered Dave Winfield a significant sum of money to play in the Tournament.

Another rumor circulating around the Courthouse is that the firm of Fleming, O'Bryan and Fleming is negotiating with Montreal Expos catcher Gary Carter to come down from his temporary residence up in West Palm Beach to play in the Tournament. Finally, Bruce Weibe, the mastermind of several championships, is presently working on a multi-player deal which if consummated would return Ernie Banks, Duke Snyder, Mickey Mantle and Willie Mays to the playing field. Naturally, all of the parties involved in the secret negotiations have denied their involvement.

In order to be sure to not only see these great teams in action, but also see our judges make some calls which are not subject to appeal, you need to attend the Tournament which this year is scheduled on March 27-March 28 (final round) at Croissant Park, 1900 S.W. 4th Avenue, Fort Lauderdale. For further information and details, please contact Romney Rogers at 462-1431.

Jesse S. Faerber,
President

YOUNG LAWYERS SOFTBALL TOURNAMENT

On Saturday and Sunday, March 27 and 28, 1982, the Young Lawyers Section will hold its annual Softball Tournament at Croissant and F. C. Hardy Parks. The first game on Saturday will start promptly at 9:00 a.m. with play resuming through Sunday, if necessary. Food and beverages will be supplied throughout the day.

Team rosters should be submitted to Romney C. Rogers at Rogers, Morris & Ziegler, 800 East Broward Boulevard, Suite 700, Fort Lauderdale, Florida 33301. The roster should consist of 15 persons who should be members of the Bar unless non-attorneys have been "grandfathered in", due to their participation in previous tournaments. An entry fee of \$75.00 per team should be submitted with each roster. Team rosters should be submitted before March 10, 1982.

If there are any questions with regard to the Tournament, please direct them to Romney Rogers at 462-1431.

— BCBA ——— BCBA —

DINNER MEETING

The Attorneys' Division of Jewish Federation of Greater Fort Lauderdale is going to hold its Annual Dinner which this year shall be in memory of Paul Anton, Past President of the Broward County Bar Association, and shall be in honor of Gerald Lewis, Comptroller of the State of Florida, "Lawyer of the Year". The dinner will be held on March 14, 1982 at Bahia Mar with cocktails starting at 7:00 p.m. and dinner at 7:45 p.m. The price: \$20/person. Please be sure to make your reservations by contacting Brian Sherr (764-6660).

— BCBA ——— BCBA —

SECTION LUNCHEON

The March Luncheon Meeting of the Young Lawyers Section of the Broward County Bar Association will be held on Thursday, March 24, 1982, at 12:00 Noon at:

ACAPULCO MEXICAN
RESTAURANT
1666 East Oakland Park Boulevard
Boulevard
Fort Lauderdale, Florida

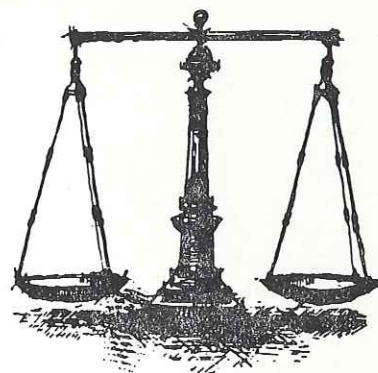
The guest speaker will be Stephen F. Rossman, Esq. who will speak on the topic "The New No-Fault Law".

Please phone in your reservations to Charlotte, secretary to Steve Lauer, at 565-0501 no later than Tuesday, March 23, 1982.

Cost of the luncheon is \$7.00. You may mail your check payable to "YOUNG LAWYERS SECTION" to E. Steven Lauer, Post Office Box 9027, Fort Lauderdale, Florida 33310, or bring it to the luncheon.

RESERVATIONS ARE A MUST!!

— BCBA ——— BCBA —



LAW DAY

LAW DAY activities are being planned for April 30, 1982. They include: Prayer Breakfast, Naturalization Program, Parade and other activities. Jim Smith, Attorney General for Florida, will be attending some of the functions.

Please mark your calendar. Complete details will appear in the April *Barrister*.

ESTATE AND GIFT TAX ASPECTS OF THE ECONOMIC RECOVERY TAX ACT OF 1981

(Note: This article is the first in a series on the Estate and Gift Tax Aspects of the Economic Recovery Act of 1981 (ERTA) which will be presented by the Probate and Trust Law Section of the Broward County Bar Association. This article was prepared by Theodore H. Fulton, Jr., on behalf of W. Lawrence Larche, Chairman.)

This article will cover two principle areas of change in the estate and gift tax provisions of the Internal Revenue Code:

I. Reduction in Maximum Estate and Gift Tax Rates

II. Gifts within Three Years of Death

I. Reduction in Maximum Estate and Gift Tax Rates

Under prior law for taxable transfers after January 1, 1981, the rates ranged from 32%, for initial amounts not covered by the \$47,000 unified credit (or the exemption equivalent of \$175,625), to 70% on transfers in which the aggregate amounts transferred exceeded \$5,000,000. Under ERTA, beginning January 1, 1982, the top 70% bracket is reduced in 5% increments, annually, over a four year period to a new maximum 50% rate when the reduction is fully phased in in 1985:

Year	Minimum Unified Tax Rate	Applicable To Aggregate Transfers in Excess of
1982	65%	\$4,000,000
1983	60%	3,500,000
1984	55%	3,000,000
1985	50%	2,500,000

(See Code §2001(c) as amended by Act §402(b))

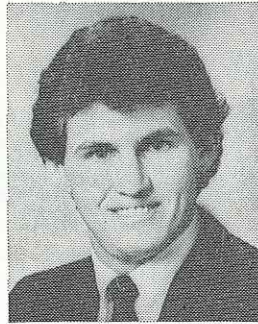
In computing estate taxes, a tentative tax is determined based on the decedent's taxable estate and the decedent's adjusted taxable gifts. A tentative tax is then reduced by the amount of gift taxes payable on post-1976 gifts. In order to prevent the reduced maximum tax rates from having a retroactive effect, the reduction by the amount of gift taxes paid is determined by the rate schedule in effect in the year in which the decedent dies, rather than the year the gift was made (Code §2001(b)(2) as amended by Act §402(c)); in other words, the tax on a post-1976 gift that was subject to tax at the highest (70%) rate at the time of the gift, would be subject to the maximum tax in effect in the year of death of the decedent in computing the deduction for gift taxes payable (i.e., 65% in 1982, 60% in 1983, etc.).

When the increase in the unified credit and the reduction in maximum rates are both completely phased in, the initial taxable rate (after application of

the unified credit against estate tax) will be 37% and the maximum rate 50%. For estate planning purposes, this relatively small incremental difference will warrant consideration of postponing the payment of taxes in many intra-spousal situations in order to take advantage of the earning capacity of the funds that would otherwise be lost by prematurely paying taxes.

II. Gifts within Three Years of Death

Under previous law, gifts made by a decedent within three years of death were brought back into the decedent's gross estate for federal estate tax purposes. ERTA changed this and, with certain exceptions, excludes gifts made within three years of the decedent's death from inclusion in the decedent's estate; the exceptions that are still included are interests in property covered by Code §2036, §2037, §2038 and §2042 relating to transfers taking effect at death, revocable transfers, powers of appointment, and life insurance proceeds, or interests in property which would have been included under any of these sections if such interest had been re-



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tained by the decedent.

The effect of excluding gifts made within three years of death is to exclude post-gift appreciation from inclusion in the decedent's estate. Therefore, post-gift appreciation (with the exception of the items covered by §2036, §2037, §2038 and §2042) will not be subject to transfer taxes. Because this potential appreciation is no longer includable in the decedent's gross estate, there will not be any step-up in basis for appreciated property as had previously been the case for post-1976 gifts made within three years of the decedent's death and not covered by the annual gift tax exclusion.

There are four situations where the three year rule will still apply, the first three of which could have favorable effects on the decedent's estate:

1. In determining the values of stock in a decedent's estate for purposes of qualifying for a §303 redemption (for redemption of stock to pay death taxes);
2. For purposes of a §2032A determination with respect to election of special use valuation of farms and closely-held business real property.
3. In determination of extensions and provisions for payment of taxes under Code §6166 where a substantial portion of the estate is concentrated in a closely-held business; and
4. For purposes of determination of property subject to estate tax liens.

Unaffected by ERTA is the rule that gift taxes paid after 1976, during the period three years prior to a decedent's death, are brought back into the estate to "gross-up" the estate and are therefore taxable.

THEODORE H. FULTON, JR.

— BCBA — BCBA —

WELCOME NEW MEMBERS

JEFF S. ABERS, a native of Jersey City, New Jersey, received his undergraduate degree from Florida State University and his law degree from the University of Miami. He is associated with Fazio, Dawson and DiSalvo in Fort Lauderdale.

LEONARD A. BRAND, JR., a native of Miami, Florida, received his undergraduate and law degrees from the University of Florida. He is associated with Legal Aid Service of Broward County, Inc. in Fort Lauderdale.



Arthur J. England delivered an excellent, provocative address on "Pro Bono in the '80s" to the members of BCBA on February 18, 1982.



Russell E. Carlisle and Hugh T. Maloney discuss Florida Bar CLE programs with Russ Murphy.

LAUREN E. GENTELE, a native of Philadelphia, Pa., received her undergraduate degree from Lehigh University and her law degree from Temple University School of Law. She is associated with Fleming, O'Bryan & Fleming in Fort Lauderdale.

HARRY M. HIPLER, a native of Jacksonville, Florida, received his undergraduate degree from the University of South Florida, his law degree from the University of Florida and his LL.M. from the University of Miami. He is associated with Dubow, Thomas and Hipler in Dania.

MICHAEL G. KEENAN, a native of New Jersey, received his undergraduate degree from Georgetown University and his law degree from George Mason University. He is associated with Ruden, Barnett, McClosky, Schuster & Russell in Fort Lauderdale.

MURIEL PLEVY, a native of Brooklyn, N.Y., received her undergraduate degree from New York University, her M.S. from Richmond Col-

lege and her law degree from Nova Law Center. She is a sole practitioner in Fort Lauderdale.

ALAN J. POLIN, a native of New York City, received his undergraduate degree from Seton Hall University and his law degree from Nova University Law Center. He is associated with Berryhill, Avery, Williams & Scott in Fort Lauderdale.

MARY ANN SCHERER, a native of Buffalo, N.Y., received her undergraduate degree from Harvard University and her law degree from Nova Law Center. She is associated with Alan S. Fishman and Lois Carlton in Fort Lauderdale.

SUSAN WALKER SCHEHR, a native of Austin, Texas, received her undergraduate degree from the University of Florida and her law degree from the University of Miami. She is associated with Fleming, O'Bryan & Fleming in Fort Lauderdale.

BROWARD COUNTY LEGISLATIVE DELEGATION

DIST.	SENATOR	ADDRESS	REPRESENTATIVE	ADDRESS
29	J. W. "Bill" Stevens	3300 University Drive, #601 Coral Springs, 33065	83 Frank Messersmith	201 North Flagler Drive West Palm Beach, 33401
30	Van B. Poole	1040 Bayview Drive #417 Fort Lauderdale, 33304	84 Tom Bush	Post Office Box 2427 Fort Lauderdale, 33303
31	Jim Scott	2000 E. Oakland Park Blvd. Fort Lauderdale, 33306	85 Terry O'Malley	600 West Oakland Park Blvd. Fort Lauderdale, 33311
32	Kenneth C. Jenne	4600 Sheridan Street, #203 Hollywood, 33021	86 Linda Cox	1150 N. Federal Hwy., #623 Fort Lauderdale, 33304
33	John A. Hill	1140 West 50th Street, #203 Hialeah, 33012	87 Robert M. Woodburn	2830 East Oakland Park Blvd., #202 Fort Lauderdale, 33306
34	Joseph M. Gersten	1050 Spring Garden Road Miami, 33136	88 Tom Gustafson	Post Office Box 14190 New River Station Fort Lauderdale, 33302
REPRESENTATIVE				
78	Ray Liberti	2300 Palm Beach Lakes Blvd. #304 West Palm Beach, 33409	92 Tom McPherson	5273 S.W. 106th Avenue Fort Lauderdale, 33328
79	Eleanor Weinstock	319 Clematis, #617 West Palm Beach, 33401	93 Harold Dyer	2420-1/2 Hollywood Blvd. Hollywood, 33020
80	James Watt	Forum III Building, #906 1665 Palm Beach Lakes Blvd. West Palm Beach, 33401	94 Fred Lippman	2620 Hollywood Blvd., #213 Hollywood, 33020
81	Reid Moore, Jr.	Post Office Box 2695 350 Royal Palm Way Palm Beach, 33480	95 Walter C. Young	Box 4647 Hollywood, 33023
82	Bernard Kimmel	1500 Forest Hill Blvd., #2 West Palm Beach, 33406	96 Lawrence J. Smith	2310 Hollywood Blvd. Hollywood, 33020
			97 David J. Lehman	2450 Hollywood Blvd., #104 Hollywood, 33023

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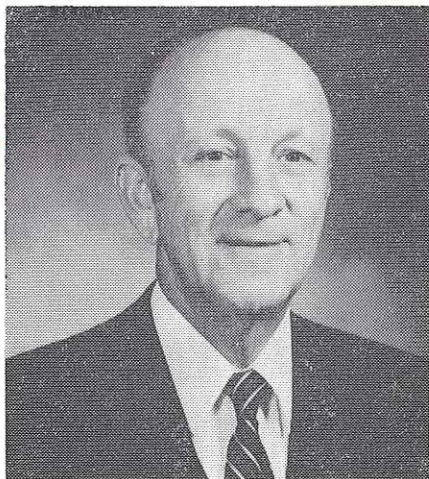
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James H. Walden appointed to the Fourth District Court of Appeal

James H. Walden has been appointed to the Fourth District Court of Appeal by Governor Bob Graham. He will assume his judicial responsibilities about April 1, 1982.

The Executive Committee of Broward County Bar Association had adopted a Resolution urging the Governor to appoint someone from Broward County to the position.

— BCBA ————— BCBA —

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**HAVE
YOU
MOVED?**

There have been many moves of offices in the past two months. If you have *not notified* the following of your correct address and telephone number **PLEASE DO SO NOW.**

Broward County Bar Association
The Florida Bar
American Bar Association
Clerk of The Circuit Court

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CALENDER OF EVENTS

Date	Group	Event	Time & Place	Reservation
3/12/82	Broward County Christian Lawyers Association	Monthly Meeting	Williamson Restaurant 1401 S. Federal Highway Fort Lauderdale — 12:00 Noon —	W. Lawrence Larche 764-7777
3/16/82	International Law Committee of BCBA	Luncheon Meeting	Cafe De Geneve 1519 South Andrews Avenue Fort Lauderdale — Noon	BCBA — 764-8040
3/17/82	South Broward Bar	Monthly Meeting	Emerald Hills Country Club 4100 N. Hills Drive Hollywood — 6:30 P.M.	Jerald C. Cantor 981-2300
3/25/82	YLS	Monthly Luncheon	Acapulco Mexican Restaurant 1666 East Oakland Park Blvd. Fort Lauderdale — Noon	Charlotte — 565-0501
3/25/82	BCBA	General Meeting (Joint meeting with B.C. Criminal Defense Attorneys Assn. & Federal Bar Assn., B.C. Chapter)	Valle's Steak House 1605 West Oakland Park Blvd. Fort Lauderdale 6:30 P.M.	BCBA 764-8040
3/26/82	Probate & Trust Law Section of BCBA	Seminar on the Economic Recovery Tax Act	Fort Lauderdale City Commission Room 100 North Andrews Avenue Fort Lauderdale 8:30 A.M. — 1:00 P.M.	BCBA 764 8040
3/30/82	Broward County Women Lawyers Association	Monthly Meeting (Mini CLE Program)	Broward County Courthouse Room 416 6:30 P.M.	Teresa B. Widmer 765-4853
4/7/82	Broward County Trial Lawyer Assn.	Monthly Meeting	Stouffer's Anacapri Inn & Restaurant 1901 N. Federal Highway Fort Lauderdale	David D. Welch 943-2020
4/13/82	North Broward Bar Association	Monthly Meeting	Flaming Pit Restaurant 1150 N. Federal Highway Fort Lauderdale — Noon	Donald A. Wich, Jr. 941-4920

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