

## INTERNATIONAL INTERESTS

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# Death, Taxes, and Creative Planning

To most of us I presume of modest means, the spectre of estate duties imposes little interference in our pleasant contemplation of the future. In our blessed land, the government takes its fair share—although some might dispute this—of our earnings and profits whilst we live, allowing us to pass into the glorious hereafter secure in the knowledge that our worldly assets, accumulated by a lifetime of toil, can be bequeathed in their entirety—minus modest probate duties—to our beneficiaries.

No such joy is allowed to residents of the United Kingdom. Since the Labour government of the late '60s, "Death Duties," as they are ominously called, have existed in an ambitious attempt to play Robin Hood with the vast holdings of the country's oldest and noblest families—those nasty folk who, for fun, ride around on large horses with packs of dogs chasing little furry animals, with the goal of killing them. Castles and country houses—with their large estates that had previously passed to the eldest son, along with the Earldom—became subject to such punitive taxes that many great families have not survived.

The obvious solution to such robbery was to gift the estate—so politically incorrect today, but I believe tradition still demanded favouring the eldest male heir—prior to the passing of the living title holder. So obvious a ruse was restricted, however, by statute. The so-called "seven year rule" reverted the gift back to the estate should the donor enter

his eternal happy hunting ground before the expiration of the required period.

Lord Botherwell-Perkins, of Grandlee Court Manor in Devonshire, was well into his seventh decade and plagued by gout in the late 1970s. His solicitor, alive to the approaching problem, suggested gifting the family's 4000 acres—along with its 12 tenant farms, a small brewery, and 45 bedroom country house—to the eldest son, Percy, to avoid the ugly prospect of 50 percent of the estate's passing to the proletariat.

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The necessary deeds were drawn; some six-and-a-half years later, however, on a very pleasant Summer's afternoon, calamity struck. His Lordship and his entire family—her Ladyship, Percy, and his seven sisters—were enjoying a country picnic when the disaster occurred. Whether it was the cucumber sandwiches or the fresh strawberries and clotted cream will never be known. In any event it was the case that his Lordship's bloated and gout-ridden 84-year-old body had had enough. He died.

It was upsetting for the whole family, ruining the first sunny day of the

season and making a mess of the entire picnic. Percy was particularly disturbed.

The Botherwell-Perkins were a practical family. Their lineage was ancient and noble. Arriving on English soil with William the Conqueror in the 11th century, from Boutreville in Normandy, they had survived rebellions and chaos for over 800 years, enduring and profiting from the ever-changing political landscape around them. This instant conundrum posed a different sort of challenge, but generations of ingenuity and resourcefulness came to the rescue.

Before her Ladyship's tears were dried, the siblings had devised a plan and sprang into action. The pantry freezer was emptied of pheasants and venison and space made for his noble Lordship to lie, adjacent to the potted shrimp from the vicarage. Here, it was decided, he was to rest until the new year when, by common assent (and a happy coincidence of the workings of the Gregorian calendar, being a little over seven years since various arrangements had been made with respect to Percy's fortune), he would be brought out to thaw in front of the fire in the Great Hall.

All went well and on a suitable Winter's night, the local physician was hailed as the whole family sat around the fireplace, with her Ladyship worked up into an appropriate state of distress. The local doctor arrived and examined the deceased who, he observed, was ghostly gray in colour as well as rather cold and clammy, a state of affairs he considered

particularly odd given the extreme heat of the room. Assuming his now-former patient to have succumbed to a heart attack—richly deserved after so many years of dissolute living was his private thought—the good doctor thought it fit to order an autopsy on account of his Lordship’s strange appearance.

At the subsequent Coroner’s inquest, the pathologist’s report was read into evidence. Death was indeed a consequence of heart failure. Lord Botherwell-Perkins, a noted eccentric and *bon vivant*, had apparently died as he had lived, indulging at great expense in exotic and out-of-season foods. Dressed in light Summer clothing, he had been seated in an overheated room enjoying (according to the examination of his stomach contents) fresh strawberries and cream in January! Death by natural causes was confirmed and Percy, and the family, were much relieved.

The good doctor, however—a man of great learning but less than noble birth—was less than satisfied. It was his view that in a just world, such glutinous habits should have claimed his patient long before his 84th year. Furthermore, in a just society, such great wealth, as was possessed by the Botherwell-Perkins, should not pass with unimpeded ease to a man such as Percy—now Lord Percy—who showed every prospect of becoming as corpulent as his father. How great was the good fortune that rained on those who already had it in abundance or, as they said in his native Lancashire, “Them as has, gets.” ▲

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