Richard Niedermayer, TEP

Partner

Suite 900, Purdy's Wharf Tower One
1959 Upper Water St.
Halifax, N.S.
B3J 3N2

Effective March 9, 2020, our civic address will change to:

Queen's Marque
600-1741 Lower Water Street
Halifax, N.S.
B3J 0J2 *(Please note: postal code was updated February 12th)*

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LinkedIn Profile

Language(s) spoken: English

Bar Admission(s): Nova Scotia, 1995

Legal Assistant(s): Vicki Greenough

Providing legal services through a professional corporation.

As an estate/tax advisor and corporate lawyer, Richard is a leader in trusts, tax and corporate law. He works primarily with individuals and owner-managed and family businesses on a broad range of estates and trusts, tax and corporate matters. Richard has worked on many challenging projects, including:

- Complex estate plans involving tax-planned wills with multiple trusts, advanced probate planning mechanisms and strategies to address potential future incapacity.
- Tax-planned corporate reorganizations involving family trusts, holding companies and similar planning structures.
- Administration of complex international estates with assets in multiple jurisdictions.
- Transactional corporate matters and succession planning for owner-managed and family businesses.

Practice Areas

Corporate Formation/Reorganization

Estates & Trusts

Tax

Education & Career

Education

University of British Columbia, LLB, 1994

St. Francis Xavier University, BA (first class honours), 1991

Activities

Member, Canadian Bar Association

Member, Professional Advisor Committee, Dalhousie University Centre for Family Business and Regional Prosperity, 2012 – present

Past chair, National Wills, Estates and Trusts Section, CBA, 2013 – 2014 (Board member, 2009 – 2015)

Past chair, Wills, Estates and Trust Section, CBA-Nova Scotia, 2005 – 2007

Director, STEP Canada Board of Directors, 2011 – 2013 and 2016 – present

Secretary, STEP Canada, 2019 – present

Member, STEP Canada Human Resources and Governance Committees, 2012 – 2015 and 2017 – 2018, and Chair Human Resources Committee, 2019 – present

Co-chair, STEP Canada National Conference Committee, 2018 – 2019, and member, 2017 – 2018

Past chair, STEP Atlantic Branch, 2011 – 2013

Partnership Board, Stewart McKelvey, 2012 – 2016

Member, Society of Trust and Estate Practitioners (STEP)

Member, Canadian Tax Foundation

Past president, Halifax Estate Planning Council, 2006 – 2007

Current volunteer and past president (2003 – 2005), Alzheimer Society of Nova Scotia

Past part-time lecturer, Law of Succession, Schulich Faculty of Law, Dalhousie University, 2009 – 2010

Student Committee, Halifax Office, Stewart McKelvey, 2009 – 2010

Compensation Committee, Stewart McKelvey, 2010 – 2011

Accolades

Best Lawyers 2019 Trusts and Estates "Lawyer of the Year" in Halifax

STEP Atlantic 2017 Volunteer of the Year award

Best Lawyers 2017 Trusts and Estates "Lawyer of the Year" in Halifax

Best Lawyers: Corporate Law, 2012 – 2020

Best Lawyers: Trust and Estates, 2011 – 2020

Who's Who Legal: Canada 2016 – 2019 (Private Client)

TEP designation from STEP

Lexpert rating: Estate & Personal Tax Planning

Martindale-Hubbell rating: BV Distinguished®

Thought Leadership

A *Charter* right to testamentary freedom? The NSSC decision in *Lawen Estate*

July 02, 2019

Publications

“Unique Estate-Planning and Administration Issues”, STEP Inside, October 2018

“Dynastic dynamism”, STEP Journal (volume 26, issue 1), February 2018

Quoted in “How to ensure a smooth succession”, The Globe and Mail

January 19, 2018

“Is Probate Beneficial?”, STEP Inside, January 2018

Quoted in “Creative Planning for Incapacity”, Advisor’s Edge

October 14, 2016

Quoted in “Exploring the life cycle of a small business”, Atlantic Business Magazine

September 07, 2016

Quoted in “What if it wasn’t the last will?”, Advisor’s Edge

March 04, 2016

Quoted in “Taxing changes”, Canadian Lawyer

October 05, 2015

Quoted in “All in the family”, Canadian Lawyer, July 2015

“5 business succession tips”, Atlantic Business Magazine, May/June 2015

“Lawyers gear up for tax changes to testamentary trusts”, Law Times

October 20, 2014

“Rethinking testamentary trusts”, Investment Executive – Special Report on Taxes, October 2014

“Are testamentary trusts dead?”, The Last Word – CBA National Wills, Estates and Trusts Section Newsletter, July 2014

“Business Succession – Why is it Critical?”, Doing Business in Atlantic Canada, Canadian Lawyer Magazine, October 2013

“Certainty in probate practice”, CBA National Wills, Estates and Trusts Section Newsletter, March 2013

“Enduring Powers of Attorney – The Duty to Account and An Attorney’s Right to Compensation”, CBA – NS Wills, Estates and Trusts Mid-Winter Meeting, January 2013

The Lawyers Weekly, “A State of Uncertainty: Greater onus on lawyers to ensure that probate documents are complete”
June 22, 2012

STEP Inside, “N.S. Court takes common sense approach to preventing killer from benefiting from a will”, March 2012

The Last Word – CBA National Wills, Estates and Trusts Section Newsletter, “Probate Planning with Bare Trusts”, February 2012

Doing Business in Atlantic Canada, “Business Succession Planning in Atlantic Canada”, Summer 2011

The Lawyer’s Weekly, “Solving the Puzzle of International Estates”
December 03, 2010

IWK Health Centre Foundation, “Save Capital Gains Tax by Donating Stock to Charity”
November 24, 2010

The Last Word – CBA National Wills, Estates and Trusts Section Newsletter, case comment: *Fort Sackville Foundation c. Darby Estate*, May 2010

The Last Word – CBA National Wills, Estates and Trusts Section Newsletter, case comment: *Thibault Estate*, 2009 NSSC 4, January 2009

Nova Scotia Law News (The Society Record), case comment: *Marshall Estate (Re)*, 2008 NSSC 93, June 2018

Gift Planning for Health Vol. 1 Number 1 QEII Foundation – Ask a Lawyer, “Who Should I Choose as an Executor?”, May 2008

The Lawyer’s Weekly, “Will Substitutes Allow Testators to Avoid Dependent Relief Claims”, April 2008

Presentations

Co-presenter, “*Lawen Estate v Nova Scotia (Attorney General)*, 2019 NSSC 162: A Case Commentary”, CBA-NS Presentation
February 13, 2020

“Charitable Giving and Trusts”, CBA-NS WET and Charities Sections
April 24, 2019

#isanyonereallywinning (other than the lawyers): Trends in Estate Litigation, STEP Atlantic seminar
April 04, 2019

Co-presenter, “High Conflict Estates”, CBA NS 2018 annual conference

December 07, 2018

Co-presenter, “Practitioners’ Update: Trust and Estate Law”, STEP Canada national conference

May 28, 2018

Presenter, “Henson and Other Discretionary Trusts”, CBA-NS session

April 24, 2018

Presenter, “Powers of Appointment and Powers to Add and Remove Beneficiaries”, CBA-NS session

February 13, 2018

Co-presenter, “A Comprehensive Review of Trust Fundamentals”, Canadian Tax Foundation’s Atlantic Provinces Tax Conference workshop

November 03, 2017

Presenter, “Joint Tenancy and Real Estate Issues in Estate Planning”, STEP Atlantic seminar

March 09, 2017

Presenter, “Estate and Probate Planning – Using Trusts Tax Efficiently”, CPA NS session

February 22, 2017

Presenter, “Estate and Probate Planning – Using Trusts Tax Efficiently”, CBA – PEI Wills, Estates and Trusts Section

January 24, 2017

Presenter, “Structuring & Attacking Joint Tenancies”, CBA

November 25, 2016

Presenter, “Conflicts of Interest for Estate Practitioners”, CBA – NS Wills, Estates and Trusts Section

April 12, 2016

Presenter, “So You Have a Trust. Now Can You Vary It?”, CBA – NS Mid-Winter Conference

January 29, 2016

Presenter, “Estate and Probate Planning – Using Trusts Tax Efficiently”, ICANS session

January 08, 2016

Presenter, “Planning After Incapacity”, STEP Atlantic seminar

November 19, 2015

Presenter, “The New Estate Donation Rules – The Good, The Bad and The Ugly”, Canadian Association of Gift Planners – Nova Scotia chapter

September 24, 2015

Presenter, “The Changed Landscape: The Impact of New Tax Rules on Trusts and on Estate Donations”, CBA Webinar Series

September 17, 2015

Presenter, “Planning After Incapacity”, STEP Canada National Conference

June 19, 2015

Presenter, “Estate and Probate Planning – Using Trusts Tax Efficiently”, ICANS session

January 28, 2015

Presenter, “Ethics for Trust and Estate Practitioners: Managing Conflicts of Interest”, STEP Canada National Conference

June 17, 2014

Presenter, “Real Property Rundown”, STEP Canada National Conference

June 17, 2014

Presenter, “Are Testamentary Trusts Dead?”, STEP Atlantic Seminar

May 15, 2014

Presenter, “Wills, Estates, & Trusts: Nova Scotia Perspective”, CBA L.@.W. Series – Session II: “Across the Country in 90 Minutes”

May 06, 2014

Presenter, “Choice of Private Foundation Structure – Corporate or Trust?”, CBA – NS Charities and Not-For-Profit Section

April 16, 2014

Presenter, “2008 *Wills Act* Amendments – Where are we and Where are we Going?”, CBA NS Wills, Estates & Trusts Section Meeting

February 11, 2014

Presenter, “Should you be Trusted? Using Trusts in Estate Planning”, CBA Elder Law Conference,

November 15, 2013

Presenter, “Not-For-Profit Organizations Update: Legal Issues”, KPMG Presentation

October 24, 2013

Co-presenter, “Governance, Succession and the Role of the Family Office”, Society of Trust and Estate Practitioners – Atlantic

June 10, 2013

Co-presenter, “Your Business, Your Legacy”, RBC Business Seminar Series

March 06, 2013

Co-presenter, “Asset Protection: Are the Family Jewels Really Safe?”, Society of Trust and Estate Practitioners – Atlantic

February 21, 2013

Presenter, “Estate and Probate Planning – Using Trusts Tax Efficiently”, ICANS

February 15, 2013

Co-presenter, “Being an Executor: How to Stay Out of Court”, CBA Nova Scotia Online CLE

January 18, 2013

Presenter, “Insurance Trusts”, 2012 Atlantic Provinces Tax Conference, November 2012

Presenter, “Estate and Probate Planning – Using Trusts Tax Efficiently”, ICANS Presentation

March 07, 2012

Co-presenter, “Succession Planning and Leadership Styles – What Does Success Look Like”, CAFE Presentation

February 09, 2012

Presenter, “Tax Efficient Probate Planning”, Cidel Provence, Conference – France

September 11, 2011

Presenter, “Navigating the Family Owned Business – Tips for In House Counsel”, CCCA Session 202

August 15, 2011

Presenter, “Wills & Estate Planning”, Capital District Health Authority Pre-Retirement Seminar

May 31, 2011

Co-presenter, “The Delights and Dangers of Dabbling as an Executor and Trustee”, CBA Annual Professional Development Conference

January 14, 2011

Presenter, “Autism and Estate Planning – Part II – Planning for the Parents of an Autistic Child”

November 23, 2010

Presenter, “Autism and Estate Planning – Part I – Planning for the Autistic Child”

November 09, 2010

Co-presenter, “Shareholder Rights in the Context of Freezes, Trust Distributions and 21 year planning”, Cidel Conference, September 2010

Co-presenter, “Tax Efficient Probate Avoidance”, STEP Atlantic Branch

February 25, 2010

Presenter, “Uses of Trusts in Estate Planning”, CBA (PEI Branch and Law Society of PEI)

January 29, 2010

Presenter, “Tax Planning for the Owner-Manager”

May 13, 2009

Co-presenter, “Incapacity”, STEP Atlantic Branch

November 27, 2008

Presenter, “Tax Planned Will”, CBA WET Subsection

November 03, 2008

Co-presenter, “Estate Planning and Planned Giving”, St. FX Presentation

Presenter, “Undue Influences”, Canadian Association of Gift Planners

September 25, 2008

Presenter, “Uses of Trusts in Estate Planning”, CBA Young Lawyers Section

December 05, 2007

Presenter, “Executors Accounts and Taxation of Costs”, Wills, Estates and Probate for Legal Support Staff

October 19, 2007

Co-presenter, “The Tax-Planned Will”, NSBS Lunch and Learn

September 26, 2007