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## **More People Leaving Money to Their Pets**

By DAVID B. CARUSO 08.30.07

NEW YORK

Leona Helmsley's decision to leave \$12 million to her dog so it could live out its life in luxury proved once and for all that she was not one of the little people.

But legal experts say that, size aside, Helmsley's gift to her beloved pet - a Maltese named Trouble - wasn't unique.

A growing number of people, not all wealthy, have been setting up trust funds or adjusting their wills to ensure that their pets are well cared for if they die, according to attorneys and animal welfare groups.

States have rushed to make such gifts easier. At the close of the 1990s, only a handful recognized so-called "pet trusts." Now, 39 states plus Washington, D.C., have enacted laws dealing with such gifts.

The types of bequests vary. Some well-off Americans go as far as to set aside tens of thousands of dollars to allow their pets to continue to live comfortably in their past homes with a professional caretaker, rather than be shipped off to a relative.

Others leave money for future veterinary bills, or just to compensate a new owner for taking on the responsibility of a new dog or cat.

Rachel Hirschfeld, an estate lawyer in New York who specializes in pet trusts, said the idea isn't so crazy.

"People really think of their pets as their babies," she said.

Yes, she said, gifts like Helmsley's are extraordinary. Her clients more commonly leave \$5,000 to \$10,000, although she had one who set aside \$5 million.

Tales about eccentric millionaires leaving chunks of their fortune to a pet go back decades, but the creation of trusts for that purpose became easier in 1990 because of an update of the Uniform Probate Code, a model upon which many states base their laws regarding wills.

Animal welfare groups have also lobbied for a federal bill that would create tax benefits for a pet owner who creates such a trust, then leaves the remaining money to charity when the animal dies.

Sara Amundson, a director of legislative affairs for the Humane Society of the United States, said even a small gift can keep a pet from winding up in dire straits.

"As a nation, we still euthanize 4 to 6 million cats and dogs every year, and a good number of those are pets left without care when their owners die," she said.

Pet owners of moderate means can ensure some stability for their animals by including a few lines in their will spelling out who gets the family dog, said Kim Bressant-Kibwe, associate counsel of trusts and estates for the American Society for the Prevention of Cruelty to Animals.

"Maybe it's a situation where a person only has \$500 or \$1,000 to leave for a pet's care, and that's fine," Bressant-Kibwe said. "What we want people to think about is making arrangements."

The specifics of Helmsley's gift to Trouble are spelled out in private trust documents and aren't publicly known. Her will says only that the dog will be cared for by her brother, and that when it dies, its remains will be buried next to her own in a lavish family mausoleum.

Hirschfeld, who was also a longtime acquaintance of Helmsley's, said that even given the hotelier's famous penchant for fine living, the trust's size is startling.

"Twelve million is outrageous. Come on! Let's get real!" she said. "If someone had come to me and said, 'I want to leave 12 million bucks, I'd say, 'why?'"

One possible reason, she speculated, is that money left over after the dog's demise might ultimately be destined for animal-welfare charities.

A strongly written trust, she said, could likely protect the dog's gift from becoming the subject of a court fight.

New York state law allows a court to reduce bequests to pets if a judge finds they are more than needed for the animal's care, and there is always the possibility that disappointed relatives might be waiting in the wings to argue that the dog got too much.

Helmsley, a hotel and real estate magnate who died Aug. 20 at age 87, decreed that the vast bulk of her multibillion-dollar estate would go to charity, not to her family, although she made individual gifts of \$5 million to \$10 million to several relatives.

She also expressly stiffed two grandchildren with whom she had feuded, saying in her will that they would get nothing, "for reasons that are known to them."

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