

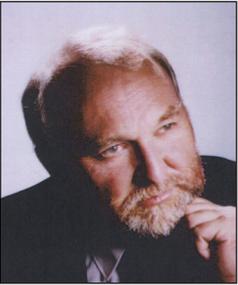
CHAIR



Ian Blackman, BlackmanSpargo, Rotorua

Ian is the senior partner of BlackmanSpargo, a boutique law firm based in Rotorua working exclusively in the rural sector. His diverse career includes employment with Treasury, the Department of Inland Revenue and the Department of Labour. In the early 1980s Ian was the Lending Manager of the Rural Bank in Rotorua and in 1985 he moved into private practice. A significant aspect of Ian's work now involves legal structures, estate planning and succession planning for farming families throughout New Zealand. Ian has recently written a book, *Keeping Farming in the Family – a guide to farm succession*.

SPEAKERS



Pita Alexander, Alexanders, Christchurch

Pita has been a specialised farm accountant for 39 years and his firm is one of the largest specialised farm accounting practices in New Zealand. He speaks regularly at conferences, seminars, field days and farm discussion groups in New Zealand and Australia. Pita's overall aim is to ensure his farming clients are soundly and sustainably profitable.



Lady Deborah Chambers QC, Bankside Chambers, Auckland

Deborah was admitted to the bar in 1983, commenced practice as a barrister sole in 1989 and took silk in 2007. She specialises in relationship property law, trusts, estates and fiduciary duties. Deborah is the co-author of the best-selling handbook on domestic property and estate law *For Richer For Poorer* and also a co-author of the *New Zealand Master Trusts Guide*.



Tony Hammington, Rabobank NZ, Invercargill

Tony has been Rabobank NZ's Succession Facilitator since 2008. The role aims to help families improve clarity of their goals, plan to collectively realise business potential and improve confidence about each generation's financial security. He has over 30 years experience working for rural banks and insurance companies. Tony has experience across many commodities and products, and a wide perspective of family businesses.



Ingrid Taylor, Taylor Shaw, Christchurch

Ingrid leads the Taylor Shaw team as her father and grandfather did before her. She has significant experience in property and business acquisitions, asset protection structures, and succession planning for private individuals and businesses. Ingrid is a member of the Trusts and Wills sub-committee of the NZLS, a member of the Institute of Directors and currently sits on the Board of Manchester Unity Friendly Society.

SPEAKERS



Dr James Lockhart, Massey University, Palmerston North

James is a senior lecturer at the Massey Business School. His masters degree is in farm management and PhD in international business (data sourced through multiple case studies in agribusiness). Convinced that agriculture and agribusiness in NZ are not constrained by a production problem, he has sought solutions through teaching, research and executive education. James also farms with his family north of Feilding.



Chris Spargo, BlackmanSpargo, Rotorua

Chris specialises in rural and commercial legal work. The majority of his work involves legal structures, family trusts, tax advice, property transactions, subdivisions and company legal work. Chris attended the Kellogg Rural Leadership Programme in 2011, a programme designed to develop emerging agribusiness leaders. He chaired the 2014 NZLS CLE Rural Law Intensive.



Phil Taylor, Tompkins Wake, Hamilton

Phil is actively involved in the introduction of growth capital to companies, strategy and structuring of businesses and collaborative projects, buying and selling of companies and advising on day-to-day contract negotiations. He has an in depth knowledge of the agribusiness sector supply chain and experience in international transactions. Phil has advised family businesses, including dairy equity partnerships, on succession planning and the ultimate sell down of their interests.



Israel Vaealiki, TGT Legal, Auckland

Israel is a senior associate at TGT Legal, a leading boutique law firm specialising in trusts, estates and succession planning. He has a depth of experience in this area and works with many high net worth families and their advisers on trust and succession planning strategies and structures.

CONTENTS

In session order

Session 1: Farm Business Succession – ban the batten!

Farm Business Succession – ban the batten! 1

Dr James Lockhart

Session 2: Estate Planning – planning for death

Planning for Death 9

Ingrid Taylor

Session 3: Putting in Place Trust Structures for Farming Families

Using Trusts for Farm Succession Planning 19

Israel Vaealiki

Session 4: Succession from a Commercial Perspective

Succession from a Commercial Perspective 35

Philip Taylor

Session 5: Tax and Legal Structures

Paper to be handed out on the day 41

Pita Alexander

Session 6: Estate and Succession Planning and Legal Structures

Estate and Succession Planning and Legal Structures 43

Christopher Spargo

Session 7: Relationship Property

Impact of the Property (Relationships) Act 1976 on the Plans of Mice and Men ... 67

Lady Deborah Chambers QC

Session 8: Banking Approach to Succession Planning

Succession Planning – from the bottom up 83

Tony Hammington

CONTENTS

Alphabetical by author/presenter

Author		Title	Page
Alexander	Pita	Tax and Legal Structures	41
Chambers QC	Lady Deborah	Relationship Property	67
Hammington	Tony	Banking Approach to Succession Planning	83
Lockhart	Dr James	Farm Business Succession – ban the batten!	1
Spargo	Christopher	Estate and Succession Planning and Legal Structures	43
Taylor	Ingrid	Estate Planning – planning for death	9
Taylor	Philip	Succession from a Commercial Perspective	35
Vaealiki	Israel	Putting in Place Trust Structures for Farming Families	19