



## Kate D. Harris, K.C., TEP

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### Biography

Kate is a co-managing partner of Patterson Law. She has more than 30 years of experience assisting her owner-manager clients achieve their goals in the areas of business structuring, tax minimization, trusts and estate planning. In recent years, this experience has seen her working with numerous family-owned businesses to manage the succession planning process, an area in which she has developed a great deal of knowledge and experience.

With a lifelong passion for teaching, Kate was a part-time professor at Dalhousie Law School for over 20 years and is often asked to present to such groups as the Canadian Tax Foundation, the Canadian Bar Association, the Society of Trust and Estate Practitioners (STEP) and the Chartered Professional Accountants of Nova Scotia.

Kate is often consulted by other professional advisors to assist with tax planning and corporate restructuring for their clients. Kate was selected by her peers for inclusion in The Best Lawyers™ in Canada since 2018 in the fields of Corporate Law, Tax Law and Trusts and Estates. She was recognized by Best Lawyers™ in Canada as the 2019 Tax Law "Lawyer of the Year" in Halifax, and as the 2022 Corporate Law "Lawyer of the Year" in Halifax. Kate is recognized by Chambers Canada as a leading lawyer in the area of Corporate/Commercial law, receiving the highest (Band 1) ranking for Atlantic Canada since 2019.

### Experience

Kate's tax practice has included:

- incorporation of businesses
- tax-effective corporate restructurings
- trusts, including discretionary family trusts, testamentary trusts, "Henson" trusts, alter ego/joint partner trusts, asset protection trusts
- buying and selling of assets and shares and related tax planning
- tax planning for professionals and professional firms

### Areas of Law

Tax Law  
Corporate and Commercial  
Estate Planning, Wills and  
Trusts  
Probate and Estate  
Administration  
Succession Planning

- partnership/shareholder agreements
- tax-effective estate planning, including extensive experience planning for parents of disabled children
- succession planning for family businesses
- establishment of non-profit organizations and applications for charitable registration
- probate and tax planning for estates and beneficiaries
- structures involving Nova Scotia "unlimited liability" companies

## Recognition

- *Best Lawyers in Canada*: recognized for Corporate Law, Tax Law and Trusts and Estates, 2018-2022
- *Best Lawyers in Canada*: Corporate Law "Lawyer of the Year" in Halifax for 2022.
- *Best Lawyers in Canada*: Tax Law "Lawyer of the Year" in Halifax for 2019.
- *Chambers Canada*: recognized in Corporate/Commercial (Canada) category - highest ranking (Band 1) in Atlantic Canada since 2019
- Appointed King's Counsel, 2016

## Associations and Memberships

- Nova Scotia Barristers ` Society
- Canadian Bar Association
- Canadian Tax Foundation
- Halifax Estate Planning Council
- Past Executive Member, Society of Trust and Estate Practitioners (Atlantic)
- Part-time Faculty, Dalhousie University

## Community Involvement

- Past Chair of the Board of Governors of Northwoodcare Incorporated, the largest long term care facility for seniors in Eastern Canada

## Publications and Speaking Engagements

- Dalhousie Law School
- Canadian Bar Association
- Canadian Tax Foundation
- Continuing Legal Education Society of Nova Scotia
- Institute of Chartered Accountants of Nova Scotia
- "Beneficiary Designations: There are no Rules of Thumb", 2011, co-author, published in RBC Dominion Securities Quarterly Newsletter

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- "Passing It On - Succession Planning for Business Owners"
- "Estate Planning for Clients Involved in Inter Vivos Trusts"

## Education and Bar Admissions

- Bar Admission: Nova Scotia, 1989
- LL.B. (Dalhousie University, 1988)
- B.Comm. (Accounting) (Dalhousie University, 1985)