FLORIDA THIRD DISTRICT COURT OF APPEAL

# Elizabeth Joy Dascal v. In Re: Charles Dascal, et al.

Dascal · No. 3D24-0733 · Decided January 14, 2026

## SUMMARY

The Third District Court of Appeal of Florida affirmed an order in a probate-related appeal involving a trust accounting. The court cited Florida Statutes section 736.08135(2)(c) concerning the valuation of trust assets and Pounds v. Pounds concerning interpretation of a trust instrument according to the grantor’s intent.

## CASE DETAILS

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| COURT | Florida Third District Court of Appeal |
| WRITING FOR THE COURT | Logue, J.; Lindsey, J.; Gooden, J. |
| JURISDICTION | Florida Third District Court of Appeal |
| DECIDED | January 14, 2026 |
| DOCKET | 3D24-0733 |
| DISPOSITION | affirmed |
| PROCEDURAL POSTURE | Appeal from the Circuit Court for Miami-Dade County in a probate proceeding. |
| PRECEDENTIAL VALUE | published |
| PARTIES | Elizabeth Joy Dascal v. In Re: Charles Dascal, et al., Jacqueline Dascal Chariff, Ana Maria Camacho |

## TOPICS

trust administration · trusts · statutory interpretation · appellate procedure · probate

## PRACTICE AREAS

Trusts and estates · Probate · Appellate practice

## QUESTIONS PRESENTED

1. Whether the circuit court correctly resolved the trust-accounting issue under section 736.08135(2)(c), Florida Statutes.
2. Whether the trust instrument should be construed as a whole to give effect to the grantor's intent.

## HOLDINGS

1. The court affirmed the lower court's disposition concerning the trust accounting, applying section 736.08135(2)(c), Florida Statutes, which requires, to the extent feasible, identification and valuation of trust assets and requires acquisition or carrying value and estimated current value for assets reasonably capable of valuation.
2. The court applied the rule that trust provisions should be construed as a whole, rather than by relying on isolated words or phrases, in order to give effect to the grantor's intent when possible.

## KEY QUOTATIONS

> *"To the extent feasible, the accounting must identify and value trust assets on hand at the close of the accounting period. For each asset or class of assets reasonably capable of valuation, the accounting shall contain two values, the asset acquisition value or carrying value and the estimated current value."* (2)

> *"In construing the provisions of a trust, the cardinal rule is to try to give effect to the grantor's intent, if possible. The grantor's intent should not be determined by resort to isolated words and phrases, but rather by a construction of the instrument as a whole, and the general plan interpreted."* (2)

## FACTUAL BACKGROUND

The opinion concerns a trust accounting and the valuation of trust assets. The court cited Florida's trust-accounting statute, which requires the accounting, to the extent feasible, to identify and value trust assets and to provide acquisition or carrying value and estimated current value for assets reasonably capable of valuation. The opinion also referenced the principle that trust provisions should be construed as a whole to effectuate the grantor's intent.

## PROCEDURAL HISTORY

Elizabeth Joy Dascal appealed a ruling of the Circuit Court for Miami-Dade County, Florida, in probate case number 22-1298-CP-02. The Third District Court of Appeal affirmed in a per curiam opinion.

## DISPOSITION

affirmed

## CASES CITED

- Pounds v. Pounds, 703 So. 2d 487, 488 (Fla. 5th DCA 1997)

## OPINION

Elizabeth Joy Dascal v. in Re: Charles Dascal
PER CURIAM.
Third District Court of Appeal State of Florida Opinion filed January 14, 2026. Not final until disposition of timely filed motion for rehearing. ________________ No. 3D24-0733 Lower Tribunal No. 22-1298-CP-02 ________________ Elizabeth Joy Dascal, Appellant, vs. In Re:

Charles Dascal, et al., Appellees. An Appeal from the Circuit Court for Miami-Dade County, Bertila Soto, Judge. Weiss Serota Helfman Cole & Bierman, P.L. and Edward George Guedes, Laura Keats Wendell and Bryan C. Siddique, for appellant. Katz Baskies & Wolf PLLC, and James Raymond George (Boca Raton), for appellees Jacqueline Dascal Chariff and Ana Maria Camacho. Before LOGUE, LINDSEY and GOODEN, JJ. PER CURIAM. Affirmed. See § 736.08135(2)(c), Fla. Stat. (2024) ("To the extent feasible, the accounting must identify and value trust assets on hand at the close of the accounting period. For each asset or class of assets reasonably capable of valuation, the accounting shall contain two values, the asset acquisition value or carrying value and the estimated current value.") (emphasis added); Pounds v. Pounds, 703 So. 2d 487, 488 (Fla. 5th DCA 1997) ("In construing the provisions of a trust, the cardinal rule is to try to give effect to the grantor's intent, if possible. The grantor's intent should not be determined by resort to isolated words and phrases, but rather by a construction of the instrument as a whole, and the general plan interpreted.") (internal citations omitted). 2