IN THE MATTER OF MARY E. BACHAND
(SC 18827)

Rogers, C. J., and Norcott, Palmer, Zarella, McLachlan, Eveleigh and Harper, Js.*

Argued February 3—officially released August 14, 2012

Peter J. Casey, for the appellant (plaintiff).

Glenn E. Knierim, Jr., for the appellee (defendant).

Opinion

NORCOTT, J. The plaintiff, Lisa Charette, appeals from the judgment of the trial court affirming the decision of the Probate Court for the district of West Hartford (Probate Court) requiring her to provide an accounting of her actions as attorney-in-fact for her mother, Mary E. Bachand (Mary). On appeal,[1] the plaintiff claims that the trial court improperly determined that: (1) the Probate Court had subject matter jurisdiction pursuant to General Statutes § 45a-175 (b)[2] to call the plaintiff to account for her actions as attorney-in-fact for Mary; (2) the defendant, Cheryl Miller-Gray, had standing under § 45a-175 (b) to make an application to the Probate Court for an accounting of the plaintiff's actions in her role as attorney-in-fact; and (3) the Probate Court properly ordered the plaintiff to submit an accounting of her activities as attorney-in-fact for Mary in the absence of a showing of cause for the accounting. For the reasons set forth herein, we affirm the judgment of the trial court.

The record reveals the following relevant facts and procedural history. On September 28, 2005, Mary, then a resident of Longmeadow, Massachusetts, executed a durable power of attorney, naming her husband, Rene H. Bachand (Rene), as attorney-in-fact. The durable power of attorney also named the plaintiff as the successor attorney-in-fact, and the defendant, her sister, as the second successor attorney-in-fact. Thereafter, on July 18, 2007, Rene died, and, pursuant to the terms of the durable power of attorney, the plaintiff became Mary's attorney-in-fact, a position in which she served from that point forward.

Mary suffered from progressive Alzheimer's disease and, in April, 2008, because she had become incapable of managing her personal and financial affairs, was moved to a long-term care facility in West Hartford, where she ate, slept and received daily medical care through December, 30, 2009. Thereafter, on September 29, 2008, the defendant petitioned the Probate Court, pursuant to § 45a-175 (b), for the appointment of an auditor to examine the accounts of the plaintiff pertaining to her actions as attorney-in-fact for Mary. After a hearing, the Probate Court determined that an auditor should not be appointed, but ordered the plaintiff to file an accounting of her activities as attorney-in-fact for the period of July 18, 2007, through November 30, 2008.

The plaintiff appealed from the Probate Court's decision to the trial court. After a bifurcated trial, the trial court, *Prescott, J.*, concluded that the Probate Court had subject matter jurisdiction over the plaintiff's actions as attorney-in-fact for Mary pursuant to § 45a-175 (b) because Mary resided in West Hartford, and the defendant had standing to proceed under § 45a-175 (b) as the only remaining successor attorney-in-fact. The trial

court, *Robaina*, *J.*, subsequently concluded that § 45a-175 (b) does not require any showing of cause, and, accordingly, that the Probate Court properly ordered the plaintiff to account for her actions as attorney-in-fact despite the fact that the defendant did not present any evidence to establish cause for the accounting. This appeal followed. Additional facts will be set forth as necessary.

I

On appeal, the plaintiff first challenges the Probate Court's subject matter jurisdiction over this action, arguing that the Probate Court's jurisdiction to order an accounting is limited to the specific circumstances prescribed in § 45a-175 (b), and neither Mary nor the defendant appropriately fall within the scope of that statute. "Whether an issue implicates subject matter jurisdiction is a question of law over which our review is plenary." *Heussner* v. *Hayes*, 289 Conn. 795, 802, 961 A.2d 365 (2008). "It is well established that courts of probate are statutory tribunals that have no common-law jurisdiction. . . . Accordingly, they can exercise only such powers as are conferred on them by statute. . . . They have jurisdiction only when the facts exist on which the legislature has conditioned the exercise of their power. . . . [A] court which exercises a limited and statutory jurisdiction is without jurisdiction to act unless it does so under the precise circumstances and in the manner particularly prescribed by the enabling legislation. . . . Ordinarily, therefore, whether a Probate Court has jurisdiction to enter a given order depends upon the interpretation of a statute." (Citations omitted; internal quotation marks omitted.) *In re Michaela Lee R.*, 253 Conn. 570, 580–81, 756 A.2d 214 (2000).

"The principles that govern statutory construction are well established. When construing a statute, [o]ur fundamental objective is to ascertain and give effect to the apparent intent of the legislature. . . . In other words, we seek to determine, in a reasoned manner, the meaning of the statutory language as applied to the facts of [the] case, including the question of whether the language actually does apply. . . . In seeking to determine that meaning, General Statutes § 1-2z directs us first to consider the text of the statute itself and its relationship to other statutes. If, after examining such text and considering such relationship, the meaning of such text is plain and unambiguous and does not yield absurd or unworkable results, extratextual evidence of the meaning of the statute shall not be considered. . . . We recognize that terms in a statute are to be assigned their ordinary meaning, unless context dictates otherwise . . . ." (Citation omitted; internal quotation marks omitted.) *Scholastic Book Clubs, Inc.* v. *Commissioner of Revenue Services*, 304 Conn. 204, 213–14, A.3d (2012).

The authority of the Probate Court to call attorneys-in-fact to account for their actions under powers of attorney is set forth in General Statutes § 45a-98 (a), which provides in relevant part: "Courts of probate in their respective districts shall have the power to . . . (6) to the extent provided for in section 45a-175, call . . . attorneys-in-fact acting under powers of attorney created in accordance with section 45a-562, to account concerning the estates entrusted to their charge . . . ." Thus, the jurisdiction of a Probate Court to order an attorney-in-fact to provide an accounting is subject to two limitations, namely: (1) the power of attorney under which the attorney-in-fact acts must have been created in accordance with General Statutes § 45a-562; and (2) the circumstances under which the Probate Court orders the accounting must satisfy § 45a-175. It is this second limitation that is at issue in this appeal.

A

On appeal, the plaintiff first claims that § 45a-175 (b), in establishing jurisdiction for the Probate Court in the district where a grantor of a power of attorney "resides," requires that the grantor intend to reside in that district. She contends that the Probate Court, therefore, lacked jurisdiction because, by the time Mary moved from Longmeadow, Massachusetts to the long-term care facility in West Hartford, she was incapable of forming any intent to reside there. Furthermore, she contends that Mary's presence at the long-term care facility in West Hartford resembles a prolonged hospital stay rather than a change of residence. She therefore claims that Mary did not "reside" in West Hartford, and, consequently, § 45a-175 (b) did not provide the Probate Court with subject matter jurisdiction to order an accounting from the plaintiff.

In response, the defendant argues that Mary's inability to form any intent to reside in West Hartford is irrelevant to the jurisdiction of the Probate Court there because the legislature used the word "resides" in § 45a-175 (b), rather than basing jurisdiction on the "domicile" of a grantor of a power of attorney. She therefore posits that § 45a-175 (b) does not require anything more than the grantor actually living in a district to confer jurisdiction on its Probate Court. We agree with the defendant and conclude that, when read in context, the term "resides," as employed in § 45a-175 (b), unambiguously means the place where a person actually lives regardless of her intention to remain there, or even an understanding of that location as the place at which she resides.

The contours of what is required to establish where a grantor resides under § 45a-175 (b) is a question of first impression for Connecticut's appellate courts. Because the term resides is not defined by the relevant statutory scheme, "it is appropriate to look to the com-

mon understanding expressed in the law and in dictionaries." (Internal quotation marks omitted.) *Beloff* v. *Progressive Casualty Ins. Co.*, 203 Conn. 45, 59, 523 A.2d 477 (1987). "It is assumed that all legislation is interpreted in light of the common law at the time of its enactment." (Internal quotation marks omitted.) *Hunte* v. *Blumenthal*, 238 Conn. 146, 153, 680 A.2d 1231 (1996). "[R]esidence" is defined as: "1. The act or fact of living in a given place for some time . . . . 2. The place where one actually lives, as distinguished from a domicile . . . . *Residence* usu[ally] just means bodily presence as an inhabitant in a given place; *domicile* usu[ally] requires bodily presence plus an intention to make the place one's home. A person thus may have more than one residence at a time but only one domicile." (Emphasis in original.) Black's Law Dictionary (9th Ed. 2009). Moreover, a "resident" is "[a] person who lives in a particular place." Id.

With these concepts in mind, Connecticut courts have explored what constitutes residency in other probate related contexts, and have established that a person resides in a place where she is physically located for more than a temporary or transient period of time, and where the usual conditions of household life obtain. For example, in the context of establishing residency for the purpose of legally changing one's name, this court has stated that "[a] resident of a place is one who is an actual stated dweller in that place, as distinguished from a transient dweller there . . . ." *Don* v. *Don*, 142 Conn. 309, 311, 114 A.2d 203 (1955). In the context of determining residency for the appointment of a conservator, "[r]esidence as distinguished from domicil[e], means a temporary residence; but, when the word is used as a limitation of jurisdiction, it must also be distinguished from a place in which one is transiently found. In that restricted sense, residence is the place where one has temporarily fixed his abode with an intention to depart, which is definite as to purpose but indefinite as to time." *Schutte* v. *Douglass*, 90 Conn. 529, 538, 97 A. 906 (1916) (*Beach*, *J.*, concurring); see also R. Folsom & G. Wilhelm, Probate Jurisdiction and Procedure in Connecticut (2d Ed. 2011) § 2:17, p. 2-46 ("In general, [residence] means the place where one actually dwells. It connotes a place of living more permanent than a mere place of visit, but not necessarily so permanent as a domicile. Domicile and residence may be, and usually are, concurrent, but they are not necessarily so."); R. Folsom & G. Wilhelm, supra, p. 2-48 ("[a] person resides in the place where the usual conditions of household life obtain").

Furthermore, this court has specifically distinguished domicile from residence on the basis of intent. The case law unanimously defines domicile as residency combined with an intent to remain permanently. See, e.g., *Adame* v. *Adame*, 154 Conn. 389, 391, 225 A.2d 188 (1966) ("[t]he requisites of domicil[e] are actual

residence coupled with the intention of permanently remaining"); *Marshall* v. *Marshall*, 130 Conn. 655, 657, 36 A.2d 743 (1944) (domicile established by "personal presence in this [s]tate and the absence of intent to remove elsewhere"); *Washington* v. *Warren*, 123 Conn. 268, 272, 193 A. 751 (1937) ("intent is the controlling factor in determining the question of domicil[e]"). It is also well established that residence and domicile are two distinct concepts; see, e.g., *Argent Mortgage Co., LLC* v. *Huertas*, 288 Conn. 568, 578, 953 A.2d 868 (2008) ("[r]esidence does not necessarily import domicil[e]"); *Marshall* v. *Marshall*, supra, 656 ("domicil[e] and residence are not interchangeable terms"); and it is clear that, although domicile requires specific intent to remain, no such intent is incorporated into the concept of residence. Finally, although this court has stated that intent may be relevant to the determination of residency in the context of determining whether an injured party was a resident of an insured's household, and thus covered under the insured's policy, we also specifically have stated that such intent is not dispositive evidence of a person's residence. See *Middlesex Mutual Assurance Co.* v. *Walsh*, 218 Conn. 681, 686, 590 A.2d 957 (1991).

The nature of the grantor of a power of attorney's living conditions are, however, determinative of residence. Here, the facts relevant to establishing Mary's residence, namely, that she was physically located in West Hartford where she enjoyed the usual conditions of daily life for more than a transitory period of time, were undisputed. See *Don* v. *Don*, supra, 142 Conn. 311; R. Folsom & G. Wilhelm, supra, § 2:17, p. 2-48. We conclude that, because § 45a-175 (b) establishes jurisdiction for the Probate Court in the jurisdiction where the grantor of a power of attorney resides—as distinguished from the grantor's domicile—Mary's incapacity to form any specific intent to change her domicile from Longmeadow, Massachusetts to West Hartford is irrelevant to the determination that she resided in West Hartford when the other conditions of residence are undisputed.

Had the legislature intended to provide the Probate Court with jurisdiction over the affairs of incapacitated grantors of powers of attorney only in a district in which such grantors *intended* to make their homes—a proposition that seems highly unlikely given the fact that § 45a-175 (b) provides a mechanism through which the Probate Court may supervise the accounts of those who are not only incapable of managing their own affairs, but also of forming such intent—it could have done so simply by establishing jurisdiction exclusively in the district in which the grantors are domiciled. Indeed, the legislature has made domicile relevant to Probate Court jurisdiction in other statutes providing the Probate Court with the power, for example, to probate a decedent's will; General Statutes § 45a-283 (a);

grant letters of administration of an intestate estate; General Statutes § 45a-303 (a) (1); determine any issue regarding the custody, control or disposition of a deceased person's body; General Statutes § 45a-318 (e); appoint a trustee over the property of a person who has disappeared; General Statutes § 45a-478 (a); appoint conservators pursuant to applications for voluntary representation; General Statutes § 45a-646; appoint conservators pursuant to applications for involuntary representation; General Statutes § 45a-648 (a); appoint guardians; see General Statutes § 45a-670; and determine ability to give informed consent to sterilization. General Statutes § 45a-692. It is clear from a review of these other statutes conferring jurisdiction on the Probate Court that the legislature understood that the terms resides and domicile have two different meanings, and that the legislature's use of the term resides in § 45a-175 (b), rather than domicile, therefore, supports a determination that no specific intent is required to confer jurisdiction on the Probate Court. See, e.g., *Viera* v. *Cohen*, 283 Conn. 412, 431, 927 A.2d 843 (2007) ("[t]ypically, the omission of a word otherwise used in the statutes suggests that the legislature intended a different meaning for the alternate term").

The plaintiff argues, however, that, because Mary was moved to West Hartford for the purpose of obtaining medical treatment for her Alzheimer's condition, her physical presence there was akin to temporary hospitalization, which trial courts have found insufficient to establish residence. See, e.g., *Trambarulo* v. *Whitaker*, Superior Court, judicial district of New Haven, Docket No. CV-06-4020211-S (September 28, 2007); *Robinson* v. *Probate Appeal*, Superior Court, judicial district of Hartford, Docket No. CV-03-0827331-S (August 22, 2005). We disagree. It is undisputed that the facility at which Mary was placed provides long-term care for patients with an incurable condition who require care for the remainder of their lives, rather than acute, transitory care, which patients may seek for temporary, curable conditions, with the intention of returning to their homes once cured. Therefore, Mary was not moved to the West Hartford long-term care facility for a temporary or transitory purpose but, rather, to receive ongoing care in a residential setting for an indefinite period of time. In that regard, the facility in West Hartford was the place where Mary actually lived, which was definite as to purpose, but indefinite as to time.[3] See *Schutte* v. *Douglass*, supra, 90 Conn. 538 (*Beach*, *J.*, concurring). Accordingly, we conclude that Mary resided in West Hartford at the time of the defendant's petition and, therefore, the Probate Court there had jurisdiction to order the accounting from the plaintiff pursuant to § 45a-175 (b).[4]

B

The plaintiff next claims that the defendant, who

was named as the second successor attorney-in-fact in Mary's durable power of attorney, did not have standing to petition the Probate Court pursuant to § 45a-175 (b), because she is merely a *contingent* successor attorney-in-fact unless and until she actually takes over the role of successor attorney-in-fact.[5] She further argues that the fact that other individuals, namely the grantor of the power of attorney herself and her legal representative, have standing pursuant to § 45a-175 (b) to request an accounting from the plaintiff supports a determination that the defendant does not have standing as Mary's third, and last, choice as attorney-in-fact.

The defendant responds by noting that § 45a-175 (b), in allowing "the successor of the . . . attorney-in-fact" to make an application to the Probate Court, does not use the word "contingent," and specifically does not preclude contingent successor attorneys-in-fact from making applications.[6] The defendant also argues that, because Rene, the attorney-in-fact named in Mary's durable power of attorney, has died, the plaintiff has become Mary's attorney-in-fact, and the defendant is now the sole successor attorney-in-fact under Mary's durable power of attorney. Finally, the defendant contends that the issue of whether other individuals have standing to seek an accounting pursuant to § 45a-175 (b) is irrelevant to the determination of whether the defendant, as a successor attorney-in-fact, has standing. We conclude that, because the defendant has become the only successor to Mary's current attorney-in-fact, she falls squarely within the ambit of § 45a-175 (b), and, therefore had standing to make an application for an accounting in Probate Court.

To begin, "[t]he question of standing implicates a court's subject matter jurisdiction. . . . [A] court does not have subject matter jurisdiction over claims brought by persons who do not have standing . . . ." (Citation omitted; internal quotation marks omitted.) *Soracco* v. *Williams Scottsman, Inc.*, 292 Conn. 86, 90, 971 A.2d 1 (2009). "Standing is the legal right to set judicial machinery in motion. One cannot rightfully invoke the jurisdiction of the court unless he has, in an individual or representative capacity, some real interest in the cause of action, or a legal or equitable right, title or interest in the subject matter of the controversy." (Internal quotation marks omitted.) *Ardmare Construction Co.* v. *Freedman*, 191 Conn. 497, 501, 467 A.2d 674 (1983). "Standing is established by showing that the party claiming it is authorized by statute to bring suit or is classically aggrieved." *Steeneck* v. *University of Bridgeport*, 235 Conn. 572, 579, 668 A.2d 688 (1995).

Standing to apply to the Probate Court for an accounting from an attorney-in-fact is statutorily established by § 45a-175 (b), which specifically provides that, in addition to several other individuals with standing, "the successor of the . . . attorney-in-fact" may make such

an application.[7] In reviewing the language of § 45a-175 (b) and the language of Mary's durable power of attorney, it is clear that the defendant was the successor to Mary's acting attorney-in-fact at the time the defendant made her application to the Probate Court and, therefore, had statutory standing pursuant to § 45a-175 (b).

Mary's durable power of attorney named her husband, Rene, as attorney-in-fact, and then provided: "If my said attorney in fact dies, resigns or becomes either mentally or physically incapable of performing the powers herein granted, I constitute and appoint as successor my daughter, [the plaintiff] of East Windsor . . . or if she is unable or unwilling to serve by reason of death, resignation or becomes either mentally or physically incapable of performing the powers herein granted, I constitute and appoint as her successor my daughter, [the defendant]." At the time the durable power of attorney was executed, Rene was Mary's attorney-in-fact, the plaintiff was the successor attorney-in-fact, and the defendant was the second successor attorney-in-fact.

If the defendant had made her application to the Probate Court while Rene was still alive, the plaintiff's argument that the defendant did not have standing pursuant to § 45a-175 (b) because she was merely a second, contingent successor attorney-in-fact might have presented a more complicated question. At the time of the defendant's application, however, Rene had died, the plaintiff, by operation of law, had succeeded into the position of attorney-in-fact for Mary, and the defendant had become the only remaining successor to the acting attorney-in-fact. "Succession" is defined as "[t]he act or right of legally or officially taking over a predecessor's office, rank, or duties." Black's Law Dictionary, supra. When Rene died, the plaintiff legally and officially took over the duties of attorney-in-fact for Mary. At the same time, the defendant legally and officially took over the responsibilities of successor to the attorney-in-fact, namely, that she would step into the role of attorney-in-fact for Mary should the plaintiff be unwilling or unable to do so.

The plaintiff nevertheless argues that the defendant could not become the successor attorney-in-fact within the meaning § 45a-175 (b) unless and until the defendant actually took up the duties and responsibilities of serving as Mary's attorney-in-fact. We disagree. First, the plaintiff's argument that the defendant lacks standing because she is merely a "contingent" successor attorney-in-fact seems disingenuous given the December 30, 2009 stipulation that the parties submitted to the trial court, which stated that the plaintiff "served as an attorney in fact for Mary . . . from July 18, 2007 through December 30, 2009," and that the defendant "is named as successor attorney-in-fact under the [d]urable [p]ower of [a]ttorney . . . to serve as attorney-in-fact in the event that [the plaintiff] is unwilling or unable

to serve . . . .” Importantly, the stipulation did not refer to the plaintiff as the successor attorney-in-fact who performed the duties of the attorney-in-fact. Nor did it refer to the defendant as a second or contingent successor attorney-in-fact. Rather, it reflected the status of the parties as of the time of the death of the attorney-in-fact named in Mary's durable power of attorney; the plaintiff as attorney-in-fact and the defendant as successor attorney-in-fact.

Furthermore, § 45a-175 (b) specifically and unambiguously provides standing for successors to attorneys-in-fact. Restricting standing to make applications to the Probate Court only to those individuals who have actually assumed the role of acting attorneys-in-fact would render the provision allowing successors to make such applications wholly superfluous. “Interpreting a statute to render some of its language superfluous violates cardinal principles of statutory interpretation . . . [because] [i]t is a basic tenet of statutory construction that the legislature [does] not intend to enact meaningless provisions.” (Internal quotation marks omitted.) *American Promotional Events, Inc.* v. *Blumenthal*, 285 Conn. 192, 203, 937 A.2d 1184 (2008). Accordingly, we reject the plaintiff's construction of § 45a-175 (b), which would not confer standing to make applications to the Probate Court upon an individual named as the successor to an attorney-in-fact under a power of attorney until after she has assumed the role of acting attorney-in-fact.

Moreover, the plaintiff's argument that the defendant is not an individual with standing pursuant to § 45a-175 (b) because the defendant was named merely as a second, contingent successor attorney-in-fact in Mary's durable power of attorney ignores the fact that, upon the death of Rene, neither the plaintiff nor the defendant were required to take any affirmative action to succeed into their current positions. The plaintiff became Mary's attorney-in-fact, and the defendant became the successor to the attorney-in-fact, upon the death of Rene, by operation of law, which “is a generic term or phrase commonly used to express the manner in which rights (and/or liabilities) attach to a person by the mere application to the particular transaction of the established rules of law, without the act or cooperation of that person. . . . Running through all of the definitions and cases on the subject is a common thread that operation of law means the practical effect of what the law is intended to be on the subject.” (Citations omitted; internal quotation marks omitted.) *All Brand Importers, Inc.* v. *Dept. of Liquor Control*, 213 Conn. 184, 201, 567 A.2d 1156 (1989).

Successor attorneys-in-fact are named so that, in the event that the named attorney-in-fact is unable or unwilling to continue in that role, the successor may “legally or officially [take] over a predecessor's office,

rank, or duties." Black's Law Dictionary, supra. That the defendant was named as the second successor does not indicate that Mary hoped to prevent her from being involved with the management of Mary's affairs, such that concluding that the defendant had standing to make the application to the court would be contrary to Mary's intent as expressed in her durable power of attorney. To the contrary, Mary was not required to name any successors in her durable power of attorney. By including the defendant as a successor attorney-in-fact—albeit a successor who would become acting attorney-in-fact only if both her father and her sister were unable or unwilling to continue in that role—Mary clearly contemplated the defendant as an individual who could, at some point, be involved in the management of her affairs. Therefore, when Rene died, pursuant to Mary's durable power of attorney, and by operation of law, the plaintiff succeeded into the role of attorney-in-fact, and the defendant succeeded into the role of successor to the attorney-in-fact, a position that placed her squarely within the terms of § 45a-175 (b) as an individual with standing to make an application to the Probate Court for an accounting.[8] Accordingly, we conclude that the defendant is "the successor to the . . . attorney-in-fact" with standing to make an application to the Probate Court for an accounting pursuant to § 45a-175 (b).

II

The plaintiff additionally claims that the trial court improperly determined that § 45a-175 (b) does not require a showing of cause as a condition precedent to requiring an attorney-in-fact to account for her actions. Specifically, she claims that, because an action for an accounting may be brought in both the Superior Court or the Probate Court, it is inconceivable that the legislature would have required a showing of cause for an action brought in the Superior Court, but not for an action brought in the Probate Court. Accordingly, she argues that, because the defendant did not present any evidence to establish cause for the accounting, the Probate Court improperly ordered the plaintiff to provide an accounting of her actions as attorney-in-fact for Mary. In response, the defendant argues that, although the right to seek an accounting in the Superior Court may overlap with the right to seek an accounting in the Probate Court, the two procedures are distinct. Furthermore, the defendant argues that the Probate Court's jurisdiction is governed by the statutory provisions, and in reviewing § 45a-175 as a whole, it is clear that no cause is required when a successor attorney-in-fact seeks an accounting from the acting attorney-in-fact. We agree with the defendant that § 45a-175 (b) does not require a showing of cause before the Probate Court may order an attorney-in-fact to account for her actions under a power of attorney.

As with all issues of statutory interpretation, we look

first to the language of § 45a-175 (b) and its relationship to other statutes. See, e.g., *In re Michaela Lee R.*, supra, 253 Conn. 583. Section 45a-175 lodges in the Probate Court jurisdiction over the accounts of all fiduciaries, and provides that, among other accounts, "[c]ourts of probate . . . to the extent provided in this section, shall have jurisdiction of accounts of the actions of trustees of inter vivos trusts and attorneys-in-fact acting under powers of attorney." General Statutes § 45a-175 (a). Section 45a-175 (b) goes on to provide: "A trustee or settlor of an inter vivos trust or an attorney-in-fact or the successor of the trustee, settlor or attorney-in-fact or the grantor of such power of attorney or his legal representative may make application to the court of probate . . . for submission to the jurisdiction of the court of an account for allowance of the trustee's or attorney's actions under such trust or power." Section 45a-175 (c) then provides that "[a]ny beneficiary of an inter vivos trust may petition a court of probate having jurisdiction under this section for an accounting by the trustee or trustees. The court may, after hearing with notice to all interested parties, grant the petition and require an accounting for such periods of time as it determines are reasonable and necessary on finding that: (A) The beneficiary has an interest in the trust sufficient to entitle him to an accounting, (B) *cause has been shown that an accounting is necessary*, and (C) the petition is not for the purpose of harassment." (Emphasis added.)

Like the trial court, we observe that the "difference between subsection (b) and subsection (c) [of § 45a-175] is as striking as it is obvious," that "[i]t is difficult to conceive of a circumstance where two subsections of the same statute can be compared so readily . . . [and that it is] equally difficult to read the requirements of each of the subsections to be the same." First, the persons entitled to relief under each of these subsections have markedly different interests in obtaining accountings. Under subsection (b) of § 45a-175, individuals with power or authority over the trust or the power of attorney or their successors have the right to request the Probate Court to order an accounting. These individuals, as fiduciaries, have a very strong interest in ensuring the proper management of the settlor's or the grantor's affairs. Under subsection (c) of § 45a-175, only beneficiaries of inter vivos trusts, whose interest is merely gratuitous, may request such relief. See 2 Restatement (Third), Trusts § 63 (1) (2003) ("[t]he settlor of an inter vivos trust has power to revoke or modify the trust to the extent the terms of the trust . . . so provide").

More importantly, subsection (c) of § 45a-175 sets forth specific limitations on the extent to which the Probate Court may order an accounting, and, strikingly, requires specific findings, including a finding of cause, before the Probate Court may order a trustee to provide

an accounting upon the request of a beneficiary. In comparison, from even the most cursory glance, it is clear that the legislature did not include the same limitations and requirements in subsection (b) of § 45a-175 concerning attorneys-in-fact. Indeed, the legislature did not include any limitations on the Probate Court's authority to order an accounting from a trustee or an attorney-in-fact upon the application of an individual in a fiduciary position regarding those affairs. Nor did the legislature require the Probate Court to make any findings at all, let alone a finding of cause, before it could order an attorney-in-fact to provide an accounting. Had the legislature intended to limit the circumstances under which the Probate Court could order an attorney-in-fact to provide an accounting under subsection (b) of § 45a-175, the limitations and requirements set forth in subsection (c) of that statute clearly indicate that it could have done so. "[W]here a statute, with reference to one subject contains a given provision, the omission of such provision from a similar statute concerning a related subject . . . is significant to show that a different intention existed." (Internal quotation marks omitted.) *In re Ralph M.*, 211 Conn. 289, 306, 559 A.2d 179 (1989). Accordingly, from the plain language of § 45a-175 (b), and its relationship to the other related statutory provisions, as applied to the circumstances of this case, it is clear that no cause must be shown before the Probate Court may call an attorney-in-fact to account for her actions under a power of attorney.

The plaintiff, nevertheless, argues that, because an action for an accounting may be brought in either the Probate Court or the Superior Court,[9] the Probate Court is similarly limited by the common-law requirement that cause be shown before the Superior Court may order an accounting unless the legislature explicitly abrogates the common-law requirements. See *Donahue* v. *Barnes*, 6 Conn. Cir. Ct. 64, 65–66, 265 A.2d 87 (App. Div.) ("To support an action of accounting [in the Superior Court], one of several conditions must exist. There must be a fiduciary relationship, or the existence of mutual and/or complicated accounts, or a need of discovery, or some other special ground of equitable jurisdiction such as fraud."), cert. denied, 158 Conn. 656, 259 A.2d 139 (1969). We disagree. Simply because the Probate Court and the Superior Court have concurrent jurisdiction over accountings by attorneys-in-fact acting under powers of attorney, however, does not require that actions in both courts be subject to the same limitations. This is because "courts of probate are statutory tribunals that have no common-law jurisdiction. . . . [T]hey can exercise only such powers as are conferred on them by statute. . . . [A] court which exercises a limited and statutory jurisdiction is without jurisdiction to act unless it does so under the precise circumstances and in the manner particularly prescribed by the enabling legislation." (Citations omitted; internal quotation

marks omitted.) *In re Michaela Lee R.*, supra, 253 Conn. 580–81. In the present case, the Probate Court is constrained to act only in the manner particularly prescribed by § 45a-175 (b), which specifically does not require that the Probate Court first make a finding of cause before ordering an attorney-in-fact to account for her actions under a power of attorney. We therefore conclude that the defendant was not required to show cause before the Probate Court could order the plaintiff to account for her actions as Mary's attorney-in-fact.[10]

The judgment is affirmed.

In this opinion the other justices concurred.

* The listing of the justices reflects their seniority status on this court as of the date of oral argument.

[1] The plaintiff appealed from the judgment of the trial court to the Appellate Court, and we transferred the appeal to this court pursuant to General Statutes § 51-199 (c) and Practice Book § 65-1.

[2] General Statutes § 45a-175 (b) provides in relevant part: "[A]n attorney-in-fact or the successor of the . . . attorney-in-fact . . . may make application to the court of probate for the district where . . . the attorney-in-fact has any place of business or to the court of probate for the district where . . . the attorney-in-fact or the grantor of the power [of attorney] resides . . . for submission to the jurisdiction of the court of an account for allowance of the . . . attorney's actions under such . . . power."

[3] We acknowledge that generally, "[a] person does not acquire a residence at a place of confinement, unless freely acquiesced." R. Folsom & G. Wilhelm, supra, § 2:17, p. 2-47; see also *Grant* v. *Dalliber*, 11 Conn. 232, 237–38 (1836) ("The state's prison was not the place of [the defendant's residence]; it was the place of his punishment; and while there, he was absent from home. . . . [His] residence . . . is not changed or abandoned, by a constrained removal, as by imprisonment."). Furthermore, judges of the Superior Court have determined that temporary hospitalization for immediate treatment is insufficient to establish residency for the purpose of appointing a conservator under General Statutes § 45a-648 (a). For example, in *Trambarulo* v. *Whitaker*, supra, Superior Court, Docket No. CV-06-4020211-S, the trial court determined that a Delaware resident who had traveled to Connecticut to obtain medical treatment expected to last thirty to sixty days had not established a residence in Connecticut to confer jurisdiction on the Probate Court to appoint a conservator over her. Similarly, in *Robinson* v. *Probate Appeal*, supra, Superior Court, Docket No. CV-03-0827331-S, the trial court determined that temporary hospitalization in a Hartford hospital "in and of itself [was not] sufficient to establish residence" there to confer jurisdiction upon the Probate Court in the district of Hartford. We conclude, however, that placement in a long-term care facility for the treatment of an incurable disease is distinguishable from both imprisonment and temporary hospitalization.

[4] The plaintiff further questions whether the Probate Court had jurisdiction to order the accounting from the plaintiff for a period of time prior to when Mary became a resident of West Hartford in April, 2008. Initially, we note that this issue was raised only cursorily in the plaintiff's brief, with no citation to any relevant authority. Because it raises a question of subject matter jurisdiction, however, we will nevertheless address it, inadequate briefing notwithstanding. See, e.g., *State* v. *Carey*, 222 Conn. 299, 305, 610 A.2d 1147 (1992) (court may raise issue of subject matter jurisdiction sua sponte because it "involves the authority of the court to adjudicate the type of controversy presented by the action before it").

We note that the plaintiff's argument is inconsistent with the purpose of an accounting, which is to "provide the parties interested with . . . *full information* regarding the assets of the estate and its administration"; (emphasis added) G. Wilhelm et al., Settlement of Estates in Connecticut (3d Ed. 2011) § 9:8, p. 9-14; and "to show the apparent condition of the estate and the manner in which it has been managed . . . ." Id., § 9:9, p. 9-15. Furthermore, "[t]he account must show the *full extent and character* of the estate so that the court can review *all that has transpired* in the administration of the estate and pass upon the propriety of the activities disclosed." (Emphasis added.) Id., § 9:13, p. 9-16. "[T]he hearing on the

account includes any issue bearing upon the justice, propriety, and legality of the *entire process of administration*." (Emphasis added.) Id., § 9:14, p. 9-17. Finally, "[p]roper fiduciary accountings, at a minimum, must clearly and concisely state the nature and value of [the] estate corpus as received, any realized increases or decreases on principal or income, any estate generated income, disbursements and distributions to beneficiaries, commissions, charges or fees paid (including fiduciary fees), and the amount and location of the balance or remainder of the assets." R. Folsom & G. Wilhelm, Incapacity, Powers of Attorney and Adoption in Connecticut (3d Ed. 2011) § 4:17, p. 4-36.

Furthermore, the purpose of an accounting pursuant to § 45a-175 (b) is to provide a mechanism through which the Probate Court can ensure that the affairs of a grantor of a power of attorney are being managed appropriately by an attorney-in-fact. Limiting the jurisdiction of the Probate Court to review only those actions that attorneys-in-fact have conducted while their wards reside within the Probate Court's district would defeat this purpose. Indeed, if we were to conclude that the Probate Court's jurisdiction is so limited, an attorney-in-fact could escape oversight of any fiscal impropriety simply by moving her ward, and thus changing her ward's residence, to a different district. We therefore agree with the defendant that nothing in § 45a-175 (b) suggests a limit on the extent to which the Probate Court may order an accounting, and, when jurisdiction has been established pursuant to that statute, the purpose of the Probate Court's oversight is supported by allowing it to order an accounting of all activities undertaken by an attorney-in-fact, beginning when she assumed that role. Accordingly, we conclude that the scope of the Probate Court's order was appropriate.

[5] In support of her argument advanced in her reply brief and at oral argument before this court that a successor attorney-in-fact does not have standing to make an application for an accounting from the acting attorney-in-fact unless and until the successor attorney-in-fact has stepped into the role of attorney-in-fact herself, the plaintiff postulated that allowing successors to obtain accountings pursuant to § 45a-175 (b) was intended exclusively to enable a successor attorney-in-fact to obtain an accounting from the outgoing attorney-in-fact once the successor has become the acting attorney-in-fact, such that the statute does not confer standing upon a successor until she actually assumes the role of attorney-in-fact. In addition to the fact that this argument was not raised until her reply brief, the plaintiff cites no authority to support this interpretation of the statute. Accordingly, we decline to review this argument. See, e.g., *SS-II, LLC* v. *Bridge Street Associates*, 293 Conn. 287, 302, 977 A.2d 189 (2009) ("[i]t is well established . . . that [c]laims . . . are unreviewable when raised for the first time in a reply brief" [internal quotation marks omitted]).

[6] Because we conclude that, upon the death of the named attorney-in-fact, the plaintiff became the attorney-in-fact for Mary, and the defendant became the successor attorney-in-fact, we need not address the defendant's alternative argument that "there is no limitation in the language of . . . § 45a-175 (b) to the number of successor attorneys-in-fact who are permitted to submit an application for an accounting to the jurisdiction of the Probate Court [because] the statute does not qualify the word successor."

[7] The plaintiff argues that the defendant lacks standing because she has no colorable claim of injury she has suffered or is likely to suffer, in an individual or representative capacity, and thus cannot establish aggrievement necessary to confer standing upon her. We disagree because standing may be established upon a showing of *either* statutory standing or aggrievement. See, e.g., *Steeneck* v. *University of Bridgeport*, supra, 235 Conn. 579. Because we conclude that the defendant is the successor to Mary's attorney-in-fact, and thus falls squarely under § 45a-175 (b), she need not also establish classical aggrievement.

[8] The fact that other individuals may have standing to seek an accounting pursuant to § 45a-175 (b) does not affect whether the defendant also has standing pursuant to that statute. Nothing in § 45a-175 (b) indicates the legislature's intent to limit or to give priority to any individuals listed in the statute, and nothing in Mary's durable power of attorney indicates any intention to prevent the defendant from becoming an individual with standing pursuant to that statute. Rather, the statute simply and unambiguously lists all of those individuals who may make an application to the Probate Court, and Mary's durable power of attorney specifically names individuals whom she wished to manage her affairs should she be unable to do so herself. "It is our duty to interpret statutes as they are written. . . . Courts cannot, by construction, read into statutes provisions which are not clearly

stated. . . . The legislature is quite aware of how to use language when it wants to express its intent to qualify or limit the operation of a statute." (Internal quotation marks omitted.) *State* v. *Miranda*, 274 Conn. 727, 754–55, 878 A.2d 1118 (2005). Therefore, we conclude that whether an application could have been made by Mary herself, the plaintiff, or any other legal representative of Mary is of no import to whether the defendant has standing as a successor attorney-in-fact with standing pursuant to § 45a-175 (b) to seek relief from the Probate Court.

[9] We acknowledge that, "[w]hile the language of [§] 45a-175 clearly bestows jurisdiction upon [P]robate [C]ourts to handle accounts . . . nothing in the language of this section evidences any intention to abrogate the jurisdiction of the [S]uperior [C]ourt over actions of accounting." (Internal quotation marks omitted.) *Payson* v. *Adams*, Superior Court, judicial district of Fairfield at Bridgeport, Docket No. CV-94-0316118-S (December 2, 1994). Therefore, it is clear that "[t]he Probate Courts and the Superior Courts exercise concurrent jurisdiction over accountings by persons acting under powers of attorney." R. Folsom & G. Wilhelm, Incapacity, Powers of Attorney and Adoption in Connecticut (3d Ed. 2011) § 6:1, p. 6-3; cf. *Laspina-Williams* v. *Laspina-Williams*, Superior Court, judicial district of New Haven, Docket No. FA-99-04288862-S (October 19, 1999) (statute allowing dispute between guardians or between coguardian and parent to be submitted to Probate Court did not "exclusively [vest] in either the Probate [Court] or [the] Superior Court jurisdiction over a petition for visitation").

[10] The plaintiff also argues that, should this court remand the case for a new trial, the defendant should be estopped from presenting evidence to establish cause for the accounting that was discovered after the Probate Court hearing because the defendant conceded, in the December 30, 2009 stipulation of facts, that she had no admissible evidence of any misuse of funds by the plaintiff acting in her capacity as attorney-in-fact for Mary. Because we affirm the judgment of the trial court, we do not reach this issue.