## 1.23PR0068ESTATE OF TANIZAWAStatus of Administration

Letters of Administration were issued on June 26, 2023.

There is no Inventory and Appraisal on file with the court.

#### **TENTATIVE RULING #1:**

A STATUS OF ADMINISTRATION HEARING IS SET FOR 8:30 A.M. ON MONDAY, JUNE 23, 2025, IN DEPARTMENT NINE.

# 2. 22PR0336 ESTATE OF STAPLES Petition for Final Distribution

Letters of Administration were issued on May 1, 2023, granting Petitioner limited authority under the Independent Administration of Estates Act.

A Final Inventory and Appraisal was filed on November 13, 2023.

Proof of Service of Notice of the hearing on the Petition was filed on May 1, 2024. No one has filed a request for special notice in this proceeding.

The proposed distribution of the estate includes equal distribution amongst 15 adult beneficiaries.

The Petition complies with Local Rule 10.07.12 in stating that no federal or state estate tax return have been or will be filed, and all California and federal income taxes due and payable by the estate have been paid.

The change in ownership statement required by Revenue and Taxation Code §480(b) was filed with the El Dorado County Assessor.

The Petition requests:

- 1. Approving, allowing, and settling the account and report as filed;
- 2. All acts and transactions of the Administrator be confirmed and approved;
- 3. The Administrator be authorized to pay statutory attorney fees in the amount of \$18,897.44 plus \$352.87 for costs advanced to the estate;
- 4. The Administrator be authorized to pay himself \$18,897.44 in statutory compensation plus \$92.76 for costs advances;
- 5. The Administrator be authorized and directed to pay all estate administrative expenses approved in the amount set forth in the petition;
- Distribution of the estate in Petitioner's hands and any other property of the estate not now known or later discovered be distributed to the beneficiaries as set forth in the Petition; and,
- 7. The Administrator be authorized to retain \$1,000.00 for incidental closing expenses of administration and to deliver the unused part to the beneficiaries of the estate without further court order after closing expenses have been paid.

#### **TENTATIVE RULING #2**

# ABSENT OBJECTION THE PETITION IS GRANTED AS REQUESTED. ANY PERSON WHO HAS AN OBJECTION MAY MAKE IT ANY TIME, EVEN ORALLY AT THE HEARING (PROBATE CODE § 1043).

A STATUS OF ADMINISTRATION HEARING IS SET FOR 8:30 A.M. ON MONDAY, JUNE 23, 2025, IN DEPARTMENT NINE.

# 3.23PR0020ESTATE OF HELWINGPetition for Final Distribution

Letters of Administration were issued on June 5, 2023, granting Petitioner full authority under the Independent Administration of Estates Act.

A Final Inventory and Appraisal was filed on September 29, 2023. Waivers of Account were executed by all of the heirs entitled to distributions under the estate.

Proof of Service of Notice of the hearing on the Petition was filed on May 7, 2024. No one has filed a request for special notice in this proceeding.

The Petition requests:

- 1. The administration of the estate be brought to a close;
- 2. The Waiver of Accounting be allowed;
- 3. All acts and proceedings of the Personal Representative be confirmed and approved;
- 4. All creditor claims not properly filed with the court and served on the estate be barred;
- 5. The Personal Representative be authorized to pay statutory attorney fees in the amount of \$8,601.02;
- 6. The Personal Representative be authorized to pay herself \$8,601.02 in statutory compensation; and,
- 7. The residual property of the estate together with any other property of the decedent not now known or discovered should be distributed as follows:
  - a. 1/3 E. Goldie (\$58,823.06)
  - b. 1/3 B. Folz (\$58,823.06)
  - c. 1/3 M. Hansen (\$49,823.06 and the 2007 Ford Mustang with appraised value of \$9,000)

Per Local Rule 10.07.12 Petitions for final distribution must include a report of the following:

- 1. That no federal or California estate taxes are payable or that they have been paid;
- 2. <u>That income taxes and all other taxes (e.g. supplemental real property taxes or personal property taxes, if any, have been paid or otherwise provided for.</u>

If estate taxes are payable or paid: 1) the petition shall set forth whether said taxes were prorated pursuant to Probate Code section 20100, et seq., or the provisions of the will; and 2) the petition must reflect whether or not there are non-probate assets includable in the gross estate for estate tax purposes.

Petition does not include a statement confirming that the change in ownership statement required by Revenue and Taxation Code §480(b) was filed with the Assessor.

**TENTATIVE RULING #3:** 

HEARING IS CONTINUED UNTIL MONDAY, JULY 29, 2024 AT 8:30 A.M. IN DEPARTMENT NINE TO ADDRESS PETITION DEFICIENCIES.

# 4.23PR0082ESTATE OF MORTONPetition for Final Distribution

Letters of Administration were issued on September 20, 2023, granting Petitioner full authority under the Independent Administration of Estates Act.

A Final Inventory and Appraisal was filed on November 14, 2023. Waiver of Account was executed by Petitioner, who is the only beneficiary of decedent's will.

Proof of Service of Notice of the hearing on the Petition was filed on May 16, 2024. No one has filed a request for special notice in this proceeding.

The proposed distribution of the estate includes full distribution to Petitioner/Personal Representative, who is decedent's wife.

Per Local Rule 10.07.12 Petitions for final distribution must include a report of the following:

- 3. <u>That no federal or California estate taxes are payable or that they have been paid;</u>
- 4. <u>That income taxes and all other taxes (e.g. supplemental real property taxes or personal property taxes, if any, have been paid or otherwise provided for.</u>

If estate taxes are payable or paid: 1) the petition shall set forth whether said taxes were prorated pursuant to Probate Code section 20100, et seq., or the provisions of the will; and 2) the petition must reflect whether or not there are non-probate assets includable in the gross estate for estate tax purposes.

The Petition requests:

- 1. The administration of the estate be brought to a close;
- 2. The Waiver of Accounting of Petitioner as Personal Representative be allowed;
- 3. All acts and proceedings of the Personal Representative be confirmed and approved;
- 4. All creditor claims not properly filed with the court and served on the estate be barred;
- 5. The Personal Representative be authorized to pay statutory attorney fees in the amount of \$30,225.00;
- 6. That waiver of statutory compensation to the personal representative be approved; and,
- 7. The residual property of the estate, including real property, together with any other property of the decedent not now known or discovered should be distributed 100% to Petitioner.

#### **TENTATIVE RULING #4:**

HEARING IS CONTINUED UNTIL MONDAY, JULY 29, 2024 AT 8:30 A.M. IN DEPARTMENT NINE TO ADDRESS PETITION DEFICIENCIES.

# 5. 23PR0165 ESTATE OF HENDERSON Petition for Final Distribution

Letters of Administration were issued on September 11, 2023, granting Petitioner full authority under the Independent Administration of Estates Act.

A Final Inventory and Appraisal was filed on March 5, 2024. Waivers of Account were executed by all of the heirs entitled to distributions under the estate.

<u>Proof of Service of Notice of the hearing on the Petition was not filed. There are no</u> waivers of notice. No one has filed a request for special notice in this proceeding.

The proposed distribution of the estate includes division amongst four beneficiaries, who each receive 25% ownership of real estate, 25% ownership of cash and other assets, and 25% to be distributed after statutory attorney fees.

The Petition complies with Local Rule 10.07.12 – federal and California estate tax returns were not required, and all personal property or income taxes incurred by decedent during decedent's lifetime or incurred by the estate are satisfied.

The Petition requests:

- 1. Notice of the Petition has been given as required by law;
- 2. An Order settling the report, approving all reported acts and transactions of the Petitioner;
- 3. That the administration of the estate be closed;
- 4. The Personal Representative be authorized to pay statutory attorney fees in the amount of \$11,200.54;
- 5. Approval of distribution of the estate to the persons entitled to it pursuant to the Petition for Final Distribution; and,
- 6. Distribution of the estate in Petitioner's hands and any other property of the estate not now known or later discovered be distributed to the beneficiaries as set forth in the Petition.

#### **TENTATIVE RULING #5:**

PENDING COURT RECEIPT OF THE NECESSARY PROOF OF SERVICE, PETITION IS GRANTED. ANY PERSON WHO HAS AN OBJECTION MAY MAKE IT ANY TIME, EVEN ORALLY AT THE HEARING (PROBATE CODE § 1043).

## 6. 23PR0141 ESTATE OF JOHNSON Petition for Final Distribution

Letters Testamentary were issued on August 14, 2023, granting Petitioner full authority under the Independent Administration of Estates Act.

An Inventory and Appraisal was filed on December 7, 2023. Waivers of Account were executed by all of the heirs entitled to distributions under the estate.

Proof of Service of Notice of the hearing on the Petition was filed on June 12, 2024. No one has filed a request for special notice in this proceeding.

The decedent executed his will on September 28, 1983. At the time, he was married to Petitioner and only had one child. After executing his will, decedent had two more biological children. The decedent and Petitioner divorced in 2002 and the decedent did not remarry. Based on Probate Code §6122, the decedent's disposition of property to Petitioner is revoked. Pursuant to Probate Code §21620, the two later born children are omitted children and all three of decedent's children are entitled to equal shares of the estate.

The Petition complies with Local Rule 10.07.12 – federal and California estate tax returns were not required, and all personal property or income taxes incurred by decedent during decedent's lifetime or incurred by the estate are satisfied.

The change in ownership statement required by Revenue and Taxation Code §480(b) was filed with the El Dorado County Assessor.

The Petition requests:

- 1. The administration of the estate be brought to a close without the requirement of an accounting;
- 2. All acts and proceedings of the Petitioner be confirmed and approved;
- 3. That Petitioner be authorized to distribute the remainder of the estate to the beneficiaries without further Court order after closing expenses are paid;
- The Administrator be authorized to pay statutory attorney fees in the amount of \$16,042.00;
- 5. That Petitioner's final creditor's claim be approved; and,
- 6. Distribution of the estate in Petitioner's hands and any other property of the estate not now known or later discovered be distributed to the beneficiaries as set forth in the Petition.

**TENTATIVE RULING #6:** 

ABSENT OBJECTION THE PETITION IS GRANTED AS REQUESTED. ANY PERSON WHO HAS AN OBJECTION MAY MAKE IT ANY TIME, EVEN ORALLY AT THE HEARING (PROBATE CODE § 1043).

A STATUS OF ADMINISTRATION HEARING IS SET FOR 8:30 A.M. ON MONDAY, JUNE 23, 2025, IN DEPARTMENT NINE.

## 7.24PR0111ESTATE OF COPELetters of Administration

Decedent died testate on October 27, 2023, survived by his wife and three adult daughters. Petitioner is decedent's wife. The Petition requests full authority under the Independent Administration of Estates Act. Petitioner was named as Executor in the Will.

<u>The Will has not yet been lodged with the court</u>. The Petition states that the Will waives bond.

A Duties/Liabilities Statement (DE 147) was filed on April 19, 2024, <u>but there is no DE-</u> <u>147S form on file with the court</u>, as required by Local Rules of El Dorado County Superior Court, Rule 10.02.10.

Proof of service of notice of the hearing on the Petition was filed on April 30, 2024.

Proof of publication was filed on May 10, 2024.

#### **TENTATIVE RULING #7:**

APPEARANCES ARE REQUIRED AT 8:30 A.M. ON MONDAY, JUNE 24, 2024, IN DEPARTMENT NINE.

## 8. 23PR0310 ESTATE OF DIGIURCO Petition to Appoint Successor Trustee

#### See related Case No. 24PR0112 (#13)

Petitioner filed a Petition to be appointed as successor trustee.

At the hearing on May 6, 2024, counsel in the related case addressed their Petition to appoint a professional fiduciary to serve as success trustee. Petitioner in this case also requested a professional fiduciary be appointed and requested that petitioner in the related case be responsible for her own attorney's fees.

#### **TENTATIVE RULING #8:**

APPEARANCES ARE REQUIRED AT 8:30 A.M. ON MONDAY, JUNE 24, 2024, IN DEPARTMENT NINE.

### 9. 22PR0030 ESTATE OF FARR Petition for Final Distribution Petition to Remove Administrator

Letters of Administration were issued on April 20, 2022, granting Petitioner full authority under the Independent Administration of Estates Act.

A Final Inventory and Appraisal was filed on June 27, 2022; it was supplemented on April 25, 2024. Proof of Service of Notice of the hearing on the Petition was filed on June 5, 2024. No one has filed a request for special notice in this proceeding.

The Petition complies with Local Rule 10.07.12 – federal and California estate tax returns were not required, and all personal property or income taxes incurred by decedent during decedent's lifetime or incurred by the estate are satisfied.

The Petition requests:

- 1. The Final Account filed be confirmed and approved;
- 2. The first and final report of Petitioner be settled, allowed and approved;
- 3. All acts and proceedings of the Administrator be confirmed and approved;
- 4. The Administrator be authorized to pay statutory attorney fees in the amount of \$10,896.70 plus \$864.55 for costs advanced to the estate;
- 5. The Administrator be authorized to pay himself \$10,141.63 in statutory compensation;
- 6. The Administrator be authorized to pay Cheyne Mott \$2,000 for his assistance in liquidating the crypto currency assets; and,
- 7. Distribution of the estate in Petitioner's hands and any other property of the estate not now known or later discovered be distributed to decedent's parents in equal shares.

There were two main factors that contributed to the delay in closing the estate. One was the complexity of preparing and filing decedent's estate tax returns for 2022 and 2023. The second was the difficulty involved in liquidating the crypto currency assets of decedent, which was finally accomplished with the help of a crypto currency trader.

#### **TENTATIVE RULING #9:**

ABSENT OBJECTION THE PETITION IS GRANTED AS REQUESTED. ANY PERSON WHO HAS AN OBJECTION MAY MAKE IT ANY TIME, EVEN ORALLY AT THE HEARING (PROBATE CODE § 1043).

THE ORDER TO SHOW CAUSE HEARING REGARDING REMOVE OF THE ADMINISTRATOR IS CONTINUED TO MONDAY, SEPTEMBER 30, 2024 AT 8:30 A.M. IN DEPARTMENT NINE.

## 10.24PR0032ESTATE OF ALESSEStatus of Administration

Matter was continued from April 15, 2024 because the parties indicated an intention to resolve the matter through mediation.

#### **TENTATIVE RULING #10:**

APPEARANCES ARE REQUIRED AT 8:30 A.M. ON MONDAY, JUNE 24, 2024, IN DEPARTMENT NINE.

## 11.24PR0084VISMAN FAMILY REVOCABLE TRUSTPetition for Instruction

This case involves several issues around the Boa Vista Orchards business in Apple Hill and its real property. The Trust at issue made a specific gift of 2.2 acres to Brad Visman, which is one of the issues raised in the Petition, see below. Brad Visman was also granted a one-year option to purchase the business with a price to be based on the appraised value. Two of Brad Visman's brothers, Michael, and Mark Visman, are co-trustees. The last settlor, Ruth Visman, died in October 2023.

At the hearing on April 29, 2024, counsel for Petitioner addressed status and requested a continuance. He also requested a verification for the Opposition field by Respondents. <u>No</u> <u>verification has been filed.</u>

The parties agreed to accomplish the following tasks before this hearing:

- 1. Joinder of El Dorado Orchards Inc., which is the entity operating Boa Vista Orchards and is comprised of Brad Sr., Michael and Mark as shareholders.
- 2. 2.2-acre parcel specifically gifted to Brad Jr. would be conveyed by deed to enable him to repair, rent and insure the property, which has been vacant since settlor's death in October 2023.
- 3. Deadlines for exercise of Brad Sr.'s option to purchase would trail until the appraisal process and lease status were resolved.
- 4. Initial appraisals submitted by all parties would be exchanged.

<u>Counsel for Petitioner reports that none of the above tasks have been accomplished as of</u> June 10, 2024. Counsel for Petitioner forwarded a stipulation and order for the joinder to counsel for Respondent and received no response to either the initial correspondence or the follow-up.

The June 24, 2024, hearing is also to address the issue of attorney's fees under Probate Code §16061.7. Petitioners argue that successor Co-Trustees failed to provide a copy of all terms of the trust and its amendments. Petitioners request payment of their attorney's fees and costs and a denial of the Co-Trustees' attorney's fees and costs due to a violation of Probate Code §16061.7. Probate Code §17200(a) gives Petitioners the authority to petition the court concerning the internal affairs of the trust or to determine the existence of the trust. Subsection (b)(7) defines internal affairs of the trust to include compelling the trustee to provide a copy of the terms of the trust and provide information about the trust if the trustee has failed to provide the requested information within 60 days after the beneficiary's reasonable written request. Petitioner's request payment for the \$435 filing fee and \$3,500 in attorney's fees from Respondents' personal funds. Compliance with Probate Code §16061.7 occurred six months after settlor's death, not the required 60 days.

<u>Petitioners also request that the court compel the appointment of a professional</u> <u>fiduciary if tasks 1-4 above are not completed by a date certain, such as July 1, 2024. Lastly,</u> <u>Petitioners request a status hearing in October for the parties to report on the success of ADR</u> <u>efforts and needs for additional discovery before setting trial dates.</u>

#### **TENTATIVE RULING #11:**

APPEARANCES ARE REQUIRED AT 8:30 A.M. ON MONDAY, JUNE 24, 2024, IN DEPARTMENT NINE.

## 12.24PR0113ESTATE OF CLIFFORDLetters of Administration

Decedent died intestate on January 20, 2024, survived by an ex-spouse, children, and issue of a predeceased child. However, attachment 8 names Petitioner and decedent's three adult children only. Petitioner is decedent's childrens' step-father, and is a nominee of person entitled to Letters. Attached to the Petition are Nominations of Petitioner, signed by the three adult children.

The Petition requests full authority under the Independent Administration of Estates Act. Waivers of bond have been filed with the court by the heirs as attachments to the Petition.

A Duties/Liabilities Statement (DE 147) was filed on April 15, 2024, <u>but there is no DE-</u> <u>147s form on file with the court</u>, as required by Local Rules of El Dorado County Superior Court, Rule 10.02.10.

<u>There is no proof of service of notice of the Petition on file with the court, as required by</u> Probate Code § 8110.

Proof of publication was filed on May 10, 2024.

#### TENTATIVE RULING #12:

HEARING IS CONTINUED UNTIL MONDAY, JULY 29, 2024 AT 8:30 A.M. IN DEPARTMENT NINE TO ALLOW PETITIONER TO ADDRESS DEFICIENCIES.

## 13.24PR0112DIGIURCO REVOCABLE LIVING TRUSTPetition to Appoint Successor Trustee

#### See related Case No. 23PR0310 (#8)

**TENTATIVE RULING #13:** 

APPEARANCES ARE REQUIRED AT 8:30 A.M. ON MONDAY, JUNE 24, 2024, IN DEPARTMENT NINE.

## 14.PP20110058SPECIAL NEEDS TRUST OF RAYLEENA SOSTREObjection to Petition for Payment of Fees

#### See related Case No. PP20110057 (#15)

Petitioner, the Interim Trustee, filed a Petition for Payment of Attorney's Fees and for Payment of Trustee Fees on November 30, 2023.

Following the hearing on February 5, 2024, the court issued an Order for payment of attorney's fees in the amount of \$8,405.09 for legal services to the Trust for the period of April 1, 2021, through November 1, 2023, within ten days of the date of the Order.

The court reserved jurisdiction over the remaining issues to a hearing on March 18, 2024, which was continued to April 22, 2024. The amount of fees claimed by the Interim Trustee in the Petition is \$8,817.21 for the period between April 24, 2021, and April 9, 2023.

<u>The minute record from the April 22, 2024, hearing ordered that any formal objections</u> be filed and served by May 24, 2024, and any responses be filed and served by June 7, 2024. The Objection filed by Respondent Objector was not served until May 28, 2024, nor filed until May 30, 2024. The Objection was not even timely executed by counsel, who did not sign until May 28, 2024. The response was filed and served timely.

Petitioner requested interest at a rate of 10% be surcharged to the trust and respondent replies that this would create an undue burden and hardship on the Trust assets because the investment account has declined due to the market. Respondent notes the mistake in delayed payment was without regard to malice or intent. Petitioner argues that CCP §685.010(a) provides for interest and does not require that there be malice or intent.

Petitioner requests up to \$2,000 in fees for time spent enforcing the court's orders on payment of fees and collection efforts. Respondent replies that these line-item charges were already given a "no charge." Respondent replies that some of the billing is for numerous requests for additional information that had already been dropped at the post office box. Counsel for Petitioner argues that some charges were "no charge" out of courtesy to her client and that enforcement efforts are a direct result of Respondent Objector's failure to ensure that payment was made per court order. Respondent did not provide all information and documentation to Petitioner as Interim Trustee, which caused her to have to guess in the accounting.

Respondent states that interim trustee's documentation did not correlate with each charge. In regard to documentation that does not correlate with charges, Petitioner notes they cannot produce documents that were shredded. Much of Petitioner's fees are in relation to required tasks as a trustee and Petitioner has verified under penalty of perjury that the time recorded for the necessary work is accurate.

Petitioner notes that interest is requested for a check for payment dated April 22, 2024 which was not received until May 14, 2024. Petitioner argues that Respondent had experience requesting payment from Meryll Lynch and that the delay was due to Respondent's failure to provide the court order with the request.

Petitioner argues that there has been a fault in communication efforts between Petitioner and Respondent, who was hostile in response to the appointment of an interim trustee. Counsel for Petitioner further notes unresponsiveness by counsel for Respondent, which directly caused several billing entries that Respondent argues are duplicative.

Respondent objects to \$7,841.28 in fees. Petitioner addresses the objections and provides explanations and justifications for the billing entries. In paragraph 23, Petitioner agrees to remove a \$14 charge, leading to a request for \$7,827.28 in fees.

#### **TENTATIVE RULING #14:**

PETITION IS GRANTED AS REQUESTED, WITH THE AMOUNT OF FEES AMENDED TO \$7,827.28.

ANY PERSON WHO HAS AN OBJECTION MAY MAKE IT ANY TIME, EVEN ORALLY AT THE HEARING (PROBATE CODE § 1043).

# 15.PP20110057SPECIAL NEEDS TRUST OF RIVER SOSTREPetition for Trustee Fees

See related Case No. PP20110058 (#14)

**TENTATIVE RULING #15:** 

PETITION IS GRANTED AS REQUESTED, WITH THE AMOUNT OF FEES AMENDED TO \$7,827.28.

ANY PERSON WHO HAS AN OBJECTION MAY MAKE IT ANY TIME, EVEN ORALLY AT THE HEARING (PROBATE CODE § 1043).

## 16.24PR0117ESTATE OF CAMPBELLPetition for Letters of Administration

Decedent died intestate on January 17, 2024, survived by two adult children. Petitioner is decedent's daughter.

The Petition requests full authority under the Independent Administration of Estates Act.

Waivers of bond have been filed with the court by the heirs.

A Duties/Liabilities statement (DE 147/DE 147s) was filed on April 25, 2024.

Proof of service of notice of the hearing on the Petition was filed on May 6, 2024.

Proof of publication was filed on May 30, 2024.

**TENTATIVE RULING #16:** 

ABSENT OBJECTION THE PETITION IS GRANTED AS REQUESTED. ANY PERSON WHO HAS AN OBJECTION MAY MAKE IT ANY TIME, EVEN ORALLY AT THE HEARING (PROBATE CODE § 1043).

A STATUS OF ADMINISTRATION HEARING IS SET FOR 8:30 A.M. ON MONDAY, JUNE 23, 2025, IN DEPARTMENT NINE.