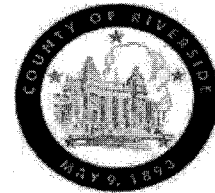


**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM  
3.6  
(ID # 2882)

**MEETING DATE:**  
Tuesday, November 15, 2016

**FROM :** ASSESSOR-COUNTY-CLERK-RECORDER:

**SUBJECT:** ASSESSOR-COUNTY-CLERK-RECORDER: Claim for Refund submitted by James Baldwin [District 1] [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Deny the Claims for Refund submitted by James Baldwin; and
2. Direct the Clerk of the Board to issue a letter, denying the claims, with the specified language identified below.

**ACTION:** Policy

*Peter Aldana*  
Peter Aldana 10/31/2016

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	16/17

**C.E.O. RECOMMENDATION:** APPROVE

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Ashley, seconded by Supervisor Jeffries and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Benoit and Ashley  
Nays: None  
Absent: Tavaglione and Washington  
Date: November 15, 2016  
xc: ACR, COBAK, BB&K

Kecia Harper-Ihem  
Clerk of the Board  
By: *[Signature]*  
Deputy

**3-6**

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

**BACKGROUND:**

**Summary**

On September 9, 2016 the Assessor-County Clerk-Recorder received a County of Riverside Claim for Refund of Tax Payments, attached hereto as attachment A. The claim for refund is based on a reassessment of the subject property, 5240 Coventry Drive in Riverside, in December 2013 when the property passed by trust to the requester, James Baldwin, and several siblings.

**Factual History**

On April 22, 2016 the Assessor received a Claim for Reassessment Exclusion for Transfer between Parent and Child, attached hereto as attachment B. The claim included a list of the siblings who received an interest in the property by way of The Baldwin Family Trust upon the death of trustee Bessie Baldwin on December 4, 2013.

The property transferred to five siblings. Initially, an exclusion claim was not submitted, and the property was reassessed in total. Following the submittal of the Claim for Reassessment Exclusion the Assessor granted the Reassessment Exclusion as to four of the siblings, as a parent child transfer pursuant to Revenue and Taxation Code § 63.1. As of October 4, 2016, refunds for the 80% of the property that is excluded from reassessment are available and being processed in the amounts of \$2,003.89 for 2014, and \$2,097.10 for 2015.

The remaining 20% interest is vested in Linda Baldwin Abel. Ms. Abel's 20 % interest was not excluded from reassessment after an investigation discovered that Ms. Abel was adopted as an adult by the Initial Trustees on January 29, 1999 after her husband, Bryan Baldwin passed away, and that Ms. Abel remarried. Ms. Abel's 20% interest was reassessed at its fair market value on December 4, 2013 as required by Revenue and Taxation Code § 60 et. seq. which prohibits the requested refund.

**Analysis**

When a change in ownership occurs pursuant to Revenue and Taxation Code § 60 et. seq., the Assessor is obligated to reassess the property at its fair market value unless the

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

transfer is excluded from the definition of a change of ownership. Section 63.1 states that a transfer of property between parents and children is not a change in ownership if certain conditions are met. Subdivision (a)(3) defines children as: 1) any child born of the parents who was not adopted by another, 2) a stepchild during the stepchild – stepparent relationship, 3) a son or daughter –in-law during the familiar relationship, 4) any child adopted before 18 years of age, or 5) a child fostered by a state licensed foster parent.

The Assessor analyzed Ms. Abel's situation as an adopted child and as a daughter-in-law. During its investigation the Assessor confirmed that Ms. Abel was adopted when she was over the age of 18, therefore she did not qualify as an adopted child under section 63.1 subsection (a)(3)(D). The Assessor then investigated if Ms. Able would qualify as a child because she is the daughter-in-law of the decedent trustee.

Section 63.1 (a)(3)(C) states that child includes:

“Any son-in-law or daughter-in-law of the parent or parents. For the purposes of this paragraph, the relationship of parent and son-in-law or daughter-in-law shall be deemed to exist until the marriage on which the relationship is based is terminated by divorce or, if the relationship is terminated by death, until the remarriage of the surviving son-in-law or daughter-in-law.”

The Assessor's Office discovered that Ms. Abel's first husband, the son of the decedent trustee, passed away on March 4, 1972 and that Ms. Abel remarried, thereby terminating the daughter-in-law relationship prior to the death of the trustee. Pursuant to section 63.1(a)(3)(C) Ms. Abel does not qualify as a daughter-in law child of the deceased trustee due to her remarriage.

The reassessment exclusion is appropriate for the natural born children of the deceased trustee, however, Ms. Abel does not qualify as a child pursuant to section 63.1(a)(3)(C). Ms. Abel's 20% interest in the subject property was properly reassessed at its fair market value.

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

Conclusion

After reviewing the claim for refund and the Assessor's records and investigation, the Assessor's Office recommends the claim be denied. Refunds for 2014, \$2,003.89, and 2015, \$2,097.10 are being processed based on the Claim for Exemption from Reassessment received on April 22, 2016 for the 80% interest held by the children of the deceased trustees. However, Ms. Linda Abel's 20% interest in the subject property is not excluded from the definition of a change in ownership. Ms. Abel's interest in the property must reappraised at its fair market value as required by Revenue and Taxation Code § 60 et. seq.

The Assessor's Office recommends the following language be incorporated into the denial letter, to be sent out by the Board.

The County has completed its review of your claim(s) for refund of taxes and/or penalties you filed with us on September 9, 2016.

Your claim(s) was reviewed by the ASSESSOR. Based on the documentation you submitted and the Assessor's inspection of the property, ASSESSOR has determined that your claim does not meet the provisions in the Revenue and Taxation Code for granting a refund. For this reason, your claim(s) for refund is denied effective November 15, 2016.

Section 5141 of the State of California Revenue and Taxation Code allows you six months from the effective date of denial of your claim(s) to commence an action in the Superior Court to seek judicial review of this denial.

Assessor recommends this language be utilized in the denial, based upon the California Supreme Court case of *Steinhart v. County of Los Angeles*, (2010) 47 Cal.4th 1298.

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

**Impact on Citizens and Businesses**

N/A

**SUPPLEMENTAL:**

**Additional Fiscal Information**

N/A

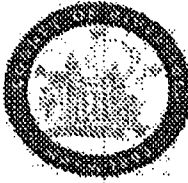
**Contract History and Price Reasonableness**

N/A

**Attachments**

Attachment A: County of Riverside Claim for Refund of Tax Payments

Attachment B: Claim for Reassessment Exclusion for Transfer between Parent and Child



COUNTY OF RIVERSIDE  
CLAIM FOR REFUND OF TAX PAYMENT(S)

Reset Form

Claimant's Name: First: JAMES Last: BALDWIN  
Mailing Address: 4374 LARCHWOOD PL City: RIVERSIDE DIANE  
State: CA Zip: 92506 Contact No.: (951) 452-9212 HOOVER

Assessor's Parcel Number: 222 06 0031-6  
Property Address: 5240 COUNTRY DR City: RIVERSIDE Zip: 92506 7450 NORTHROP DR #104 RIV CA

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts: 9208  
BALDWIN FAMILY TRUST

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
20		\$	\$	\$
20		\$	\$	\$
20		\$	\$	\$
20		\$	\$	\$
20		\$	\$	\$

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

Please see attached claim filed 2/18/2016. The entire trust was attached. We have now received

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct. another bill which we believe falls under the same exclusion

Date: 9-9-2016 Signature: D. E. Hoover Title: co-executor

**PLEASE NOTE:** *This form is provided as a courtesy and does not constitute legal advice to claimants. Claimants are strongly advised to consult an attorney regarding their rights and obligations, particularly with regard to exhaustion of administrative remedies and the applicability of statutes of limitation on filing claims and lawsuits for refund of property taxes.*

**THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF TAX PAYMENT TO:**

**Riverside County Clerk of the Board of Supervisors**

**4080 Lemon Street, 1<sup>st</sup> Floor**

**Riverside, CA 92502**

**Phone (951) 955-1060**

**Fax (951) 955-1071**

**Internet: [www.rivcocob.org](http://www.rivcocob.org)**

County Use Only

**Print Form**

Date Received: _____	Date Referred to County Counsel: _____
Signature: _____	Title: _____ Date: _____

BOE-68-AH (P1) REV. 16 (05-14)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

RECEIVED RIVERSIDE COUNTY

FEB 18 2016

PETER ALDANA, COUNTY OF RIVERSIDE ASSESSOR - COUNTY CLERK - RECORDER PO BOX 751, RIVERSIDE, CA 92502-0751 (951) 855-0450 www.riversideca.gov

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address.)

JAMES MARTIN BALDWIN 5240 COVENTRY DR RIVERSIDE, CA 92506

RECEIVED

APR 22 2016

RIVERSIDE COUNTY ASSESSOR TITLE SECTION

A. PROPERTY

ASSESSOR'S PARCEL NUMBER

222060031-6

PROPERTY ADDRESS

5240 COVENTRY DR

RECORDING'S DOCUMENT NUMBER

UC-9031461

PROBATE NUMBER (if applicable)

N/A

DATE OF DEATH (if applicable)

12/4/2013

CITY

RIVERSIDE

DATE OF PURCHASE OR TRANSFER

Baldwin Family Trust 12/4/2013

DATE OF DECREE OF DISTRIBUTION (if applicable)

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

B. TRANSFEROR(S)/SELLER(S) (additional transferors please complete "B" on the reverse)

1. Print full name(s) of transferor(s) BESSIE E. BALDWIN TR

2. Social security number(s) 549 16 4921

3. Family relationship(s) to transferee(s) MOTHER

If adopted, age at time of adoption

4. Was this property the transferor's principal residence? Yes No

If yes, please check which of the following exemptions was granted or was eligible to be granted on this property:

Homeowners' Exemption Disabled Veterans' Exemption

5. Have there been other transfers that qualified for this exclusion? Yes No

If yes, please attach a list of all previous transfers that qualified for this exclusion. (This list should include for each property: the County, Assessor's parcel number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principal residence must be identified.)

6. Was only a partial interest in the property transferred? Yes No If yes, percentage transferred %

7. Was this property owned in joint tenancy? Yes No

8. If the transfer was through the medium of a trust, you must attach a copy of the trust: ATTACHED NA

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE

DATE 2-15-16

MAILING ADDRESS 4374 LARKWOOD PL

DAYTIME PHONE NUMBER (951) 452-9212

CITY, STATE, ZIP RIVERSIDE CA 92506

EMAIL ADDRESS jim@amilcareheaded.com

(Please complete applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

Handwritten vertical notes: 4, C, 9, 0, 3, 1, 4, 6, 1



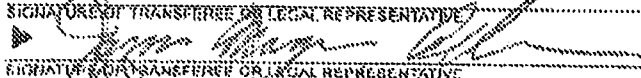
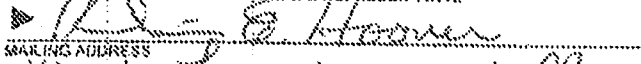
BOE-58-AH (P2) REV. 10 (06-14)

C. TRANSFEREE(S)/BUYER(S) (additional transferees please complete "C" below)

- Print full name(s) of transferee(s) see attached
- Family relationship(s) to transferor(s) SIBLINGS  
 If adopted, age at time of adoption 2/11/2013  
 If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered means registered with the California Secretary of State) with stepparent on the date of purchase or transfer?  Yes  No  
 If no, was the marriage or registered domestic partnership terminated by:  Death  Divorce/Termination of partnership  
 If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer?  Yes  No  
 If in-law relationship is involved, was the son-in-law or daughter-in-law still married to or in a registered domestic partnership with the daughter or son on the date of purchase or transfer?  Yes  No  
 If no, was the marriage or registered domestic partnership terminated by:  Death  Divorce/Termination of partnership  
 If terminated by death, had the surviving son-in-law or daughter-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer?  Yes  No
- ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferees must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.) 2/11/2013

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am (the parent or child (or transferee's legal representative) of the transferors listed in Section B; and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE  
  
 SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE  
  
 MAILING ADDRESS  
4374 Laschwood Pl  
Beverly Hills CA 92501

DATE 4-22-2016  
 DATE 4-22-2016  
 DAYTIME PHONE NUMBER (951) 452-9212  
 EMAIL ADDRESS tin@omilacresbroad.com

Note: The Assessor may contact you for additional information.

B. ADDITIONAL TRANSFEROR(S) (SELLER(S)) (continued)

Baldwin Family Trust

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

C. ADDITIONAL TRANSFEREE(S)/BUYER(S) (continued)

NAME	RELATIONSHIP

4  
L  
9  
0  
3  
1  
4  
6  
1  
3



**PETER ALDANA**  
**COUNTY OF RIVERSIDE**  
**ASSESSOR-COUNTY CLERK-RECORDER**  
[www.riversideacr.com](http://www.riversideacr.com)

Assessor  
(951) 955-6206

County Clerk-Recorder  
(951) 486-7000

Mailing Address  
P.O. Box 751  
Riverside, CA 92502-0751

3/21/2016

James Martin Baldwin  
5240 Coventry Dr  
Riverside, CA 92506

Re: Claim for Reassessment Exclusion for Transfer Between Parent and Child  
Revenue and Taxation Code § 63.1  
Assessor's Parcel Number: 222-060-031-6  
Recorder's Document Number: DC-9621461

Dear James Martin Baldwin

We have received your Claim for Reassessment Exclusion for Transfer Between Parent and Child (BOE 58 AH). Your claim has been denied for the following reason(s):

- Missing Social Security Number for Transferor -- see item B2.
- Missing family relationship or family relationship did not qualify -- see item B3 and/or C2.
- Missing copy of Trust paperwork -- see item B8.
- Missing signature if not signed by legal representative.
- Claim was not filed prior to the subsequent sale of the property to a third party.
- This transfer exceeds the \$1,000,000 collective limit for all property other than the principal residence.

~~■ Other:~~ Need copy of entire trust.

Failure to return the completed form may result in a reassessment of the property and a possible increase in property taxes.

If you have any questions, please do not hesitate to contact this office Monday through Thursday at 951-955-0400. Any additional information can be obtained at our website: <http://riverside.aclerkrec.com/>

Sincerely,

Peter Aldana  
Riverside County, Assessor-County Clerk-Recorder

Lily 3485  
ACR Tech II

Title Division

*please see attached corrections, Trusts, & sibling details! Thankyou! 4-22-16*

Claim for Reassessment Exclusion for  
Transfer Between Parent and Child  
April 22, 2016

Children of Howard Lee Roy Baldwin and Bessie Evelyn Morgan Baldwin

Diane Elinor Baldwin Hoover  
7450 Northrop Drive #104  
Riverside, CA 92508

Birth 7/4/1945  
SSN 517-50-1871

Bryan Thomas Baldwin

Birth 1/27/1948

Death March 4, 1972

James Morgan Baldwin  
4374 Larchwood Place  
Riverside, CA 92506

Birth 10/22/1952  
SSN 567-84-3241

Kathleen Ann Baldwin Buckey  
1806 Jesselle Court  
Santa Maria, CA 93454

Birth 4/4/1956  
SSN 567-84-3171

Tracy Sue Baldwin Maxwell  
404 Irvine Drive  
Allen, TX 75013

Birth 1/17/1961  
SSN 567-84-3169

Linda Diane Baldwin Abel  
1545 Hazelwood Court East  
Greenwood IN 46143

Birth 6/28/1951  
SSN 562-86-1705

Adopted 1/29/1999\*\*

Linda was married to our brother who died.



OFFICE OF  
CLERK OF THE BOARD OF SUPERVISORS  
DIVISION OF ASSESSMENT APPEALS  
1<sup>st</sup> FLOOR, COUNTY ADMINISTRATIVE CENTER  
P.O. BOX 1628  
RIVERSIDE, CA 92502-1628  
Office: (951) 955-9688  
FAX: (951) 955-1409

KECIA HARPER-IHEM  
CLERK OF THE BOARD

AGNES KODA  
DEPUTY CLERK OF THE BOARD

November 17, 2016

JAMES BALDWIN  
4374 LARCHWOOD PLACE  
RIVERSIDE, CA 92506

Assessor's Parcel No: 222-060-031-6

Dear JAMES BALDWIN:

On April 22, 2016 the Assessor received a Claim for Reassessment Exclusion for Transfer between Parent and Child. The claim included a list of the siblings who received an interest in the property by way of The Baldwin Family Trust upon the death of trustee Bessie Baldwin on December 4, 2013.

The County has completed its review of your claim(s) for refund of taxes and/or penalties you filed with us on September 9, 2016.

Your claim(s) was reviewed by the ASSESSOR. Based on the documentation you submitted and the Assessor's inspection of the property, ASSESSOR has determined that your claim does not meet the provisions in the Revenue and Taxation Code for granting a refund. For this reason, your claim(s) for refund is denied effective November 15, 2016.

Section 5141 of the State of California Revenue and Taxation Code allows you six months from the effective date of denial of your claim(s) to commence an action in the Superior Court to seek judicial review of this denial.

Sincerely,  
*Agnes Koda*  
Agnes Koda  
Deputy Clerk of the Board

cc: Assessor and County Counsel