

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



ITEM: 19.31  
(ID # 21803)

**MEETING DATE:**  
Tuesday, May 23, 2023

**FROM :** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 212, Item 15. Last assessed to: Doyle E. Tilley and Kathryn Tilley husband and wife, as Joint Tenants. District 2. [\$105,200-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Global Discoveries, Ltd., Assignee for Alice Solorio, as Successor Trustee of the Doyle Tilley Revocable Living Trust, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 115271004-1;
2. Authorize and direct the Auditor-Controller to issue a warrant Global Discoveries, Ltd., Assignee for Alice Solorio, as Successor Trustee of the Doyle Tilley Revocable Living Trust in the amount of \$105,200.10 no sooner than ninety days from the date of this order, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.
3. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$105,200.09 to the County General Fund pursuant to Revenue and Taxation Code Section 4674.

**ACTION:Policy**

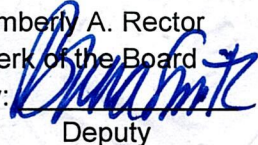
  
Matthew Jennings, Treasurer-Tax Collector 5/11/2023

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Perez, seconded by Supervisor Gutierrez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez, and Gutierrez  
Nays: None  
Absent: None  
Date: May 23, 2023  
xc: Tax-Collector, Auditor Controller

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 105,200	\$ 0	\$ 105,200	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.</b>			<b>Budget Adjustment:</b>	N/A
			<b>For Fiscal Year:</b>	22/23

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

In accordance with Section 3691 et seq. of the California Revenue and Taxation Code, and with prior approval of the Board of Supervisors, the Tax Collector conducted the May 1, 2018 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 26, 2018. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on July 18, 2018 to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of Parties of Interest Reports, Assessor's and Recorder's records, as well as other, various research methods used to obtain current mailing addresses for these parties of interest.

Revenue and Taxation Code 4676 (b) states that the county shall make reasonable effort to obtain the name and last known mailing address of the parties of interest. Then, if the address of the party of interest cannot be obtained, the county shall publish notice of the right to claim excess proceeds in a newspaper of general circulation in the county as per Revenue and Taxation Code 4676 (c). The Treasurer-Tax Collector's Office has made it a policy to take the following actions to locate the rightful party of the excess proceeds.

1. Examined title reports to notify all parties of interest attached to the parcel.
2. Researched all last assessee's through the County's Property Tax System for any additional addresses.
3. Used Accurint (people finder) to notify any new addresses that may be listed for our last assessees.
4. Advertised in newspapers for three consecutive weeks in The Desert Sun, Palo Verde Valley Times and The Press Enterprise referring any parties of interest to file a claim for the excess proceeds.
5. Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4676 (b).

According to Revenue and Taxation Code 4675 (a) Any party of interest in the property may file with the county a claim for the excess proceeds, in proportion to his or her interest held with others of equal priority in the property at the time of the sale, at any time prior to the expiration of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on June 26, 2018.

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

The Treasurer-Tax Collector has received one claim for excess proceeds:

1. Claim from Global Discoveries, Ltd., Assignee for Alice Solorio, as Successor Trustee of the Doyle Tilley Revocable Living Trust based on an Assignment of Right to Collect Excess Proceeds notarized August 1, 2018, a Joint Tenancy Grant Deed recorded February 29, 1960 as Instrument No. 1960-17990, a Certificate of Death for Doyle Edward Tilley, and an Affidavit for Collection of Personal Property notarized July 13, 2018.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Global Discoveries, Ltd., Assignee for Alice Solorio, as Successor Trustee of the Doyle Tilley Revocable Living Trust be awarded excess proceeds in the amount of \$105,200.10. Since there are no other claimants, the unclaimed excess proceeds in the amount of \$105,200.09 will be transferred to the County General Fund. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimant by certified mail.

**Impact on Residents and Businesses**

Excess proceeds will be released to an heir of a last assessee of the property and transferred to the County General Fund.

**ATTACHMENTS (if any, in this order):**

**ATTACHMENT A. Claim Global**

  
Stephanie Perez, Principal Management Analyst 5/16/2023

  
Kristine Bell-Valdez, Supervising Deputy County Counsel 5/4/2023

3 PROPERTY SETTLEMENT AGREEMENT

4  
5 THIS AGREEMENT made and entered into this 4th day of April, 1961, in the  
6 County of Riverside, State of California, by and between Kathryn Tilley , here-  
7 inafter referred to as the "Wife", and Doyke Edward Tilley, hereinafter referred  
8 to as "Husband";  
9

10 W I T N E S S E T H :

11 WHEREAS the parties hereto are husband and wife, respectively, and un-  
12 happy differences have arisen between them and they desire to separate and are  
13 intending to separate in the near future immediately upon the execution of this  
14 agreement, and they desire to finally determine, settle and adjust and  
15 finally agree between themselves their respective rights in and to the community  
16 real and personal and to settle and adjust all claims either may have or assert  
17 against the other for maintenance and support;

18 NOW, THEREFORE, to effect such settlement and adjustment the parties  
19 hereto agree as follows:

20 1. Each of the parties hereto does by these presents, relinquish, release  
21 and discharge unto the other any and every claim of right, title, interest or  
22 estate in and to any of the property this day conveyed, it being the intention  
23 of the parties hereto to forever waive, relinquish and discharge to the other  
24 any right or rights which he or she may have or might have against the other, or  
25 the property of the other, under and by virtue of the marriage relation existing  
26 between them;

27 2. For and in consideration of the mutual covenants and promises herein  
28 contained the husband does hereby grant, transfer and set over to the wife, as  
29 and for her separate property, all of his right, title, interest and estate,  
30 including any community interest in and to the following described property:

31 a. Certain household effects as follows: Cleck radio, percollator,  
32 presto cooker, one-half of household linens, bed spreads, stereo hi-fi and

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one-half records, cedar chest:

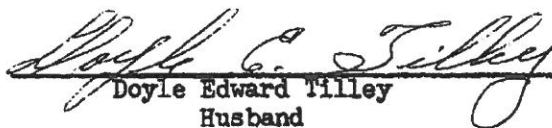
b. A Dodge automobile, 2-door sedan, License No.

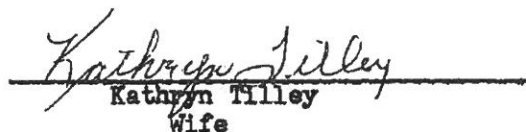
The husband in addition agrees to pay the wife, immediately upon the signing of this agreement, in consideration of the mutual promises and agreements \$1000.00, in cash; and to hold the wife harmless and assume all the family debts, except the attorney fees of Charles Carter, Attorney at Law;

3. Each of the parties hereto does hereby relinquish and release to the other any and all claims, rights or interest which she or he might have or in the future acquire, by reason of their marriage relationship, in and to any and all earnings and income of the other, and each does further hereby waive, relinquish and release to the other any claim or right which either may have against the other for support and maintenance, excepting as herein specifically provided;

4. Each party hereto acknowledges that this agreement has been entered into freely and voluntarily and that each is fully cognizant of the terms, provisions and conditions thereof, and of the legal implications in connection with the preparation and execution of this document.

IN WITNESS WHEREOF the parties hereto have hereunto set their hands this 4th day of April, 1961 .

  
Doyle Edward Tilley  
Husband

  
Kathryn Tilley  
Wife

Louise C. Barry  
Attorney at Law  
3867 Corona Avenue  
Norco, California

**LAST WILL AND TESTAMENT**  
**OF**  
**DOYLE TILLEY**

I, DOYLE TILLEY, a resident of Riverside County, California, being of sound and disposing mind, do hereby make, publish, and declare this instrument to be my Last Will and Testament, revoking all prior wills or codicils made by me.

**ARTICLE 1**  
**Declarations**

A. I declare that I am an unmarried man. I further declare that I have two (2) living children, whose names are: ALICE SOLORIO and JERRY WOOD.

**ARTICLE 2**  
**Administration**

A. I hereby appoint ALICE SOLORIO as Personal Representative of this my Last Will and Testament. If ALICE SOLORIO shall fail or refuse to act as Personal Representative, or, having qualified, shall fail or refuse to serve, then I appoint CONNIE DYKSTRA as successor Personal Representative. I direct that no bond shall be required of my Personal Representative.

B. In addition to such other debts and costs which my Personal Representative is required to pay, I authorize my Personal Representative to pay costs of ancillary administration, expenses of my last illness and funeral, and, at the discretion of my Personal Representative, to pay the cost of a suitable monument at my grave.

C. My Personal Representative is authorized to do any and all things which, in my Personal Representative's opinion, are necessary to complete the administration and settlement of my estate, including full right, power, and authority, without the order of any court, and upon such terms and under such conditions as my Personal Representative shall deem best for the proper settlement of my estate, to bargain, to sell at private or public sale, convey, transfer, deed, mortgage, lease, exchange, pledge, manage, and deal with any and all property belonging to my estate, and to compromise, settle, adjust, release, and discharge any and all obligations or claims in favor of or against my estate, and to borrow money for the purpose of inheritance and estate taxes, or for any other purpose. Without in any way limiting the scope or powers of my Personal Representative, I hereby specifically give my Personal Representative full power to retain any and all securities or property owned by me at the time of my death whenever my Personal Representative determines such a course to be in the best interest of my estate, without liability for depreciation or loss and free from investment restrictions which may be imposed by common

law or statute. In the execution of said duties and powers, my Personal Representative shall have the power to comply with all legal requirements as to the execution and delivery of deeds and all other writings, documents, or formalities without the order of any court. If and when my Personal Representative shall ever be in doubt as to the proper construction and interpretation of this will, or to its operation or effect in any manner, or to what property shall be subject to the terms hereof, or as to any other questions that may arise during the administration of my estate, my Personal Representative is authorized to resolve all such doubts and questions in such manner as my Personal Representative shall deem equitable and proper, without the necessity of resorting to a court for construction or instructions, and all decisions so made by my Personal Representative shall be binding and conclusive on all persons interested in my estate.

**ARTICLE 3**  
**Dispositions**

A. I give all my personal automobiles, household pets, hobby and sporting goods, transferable club memberships, silverware, chinaware, books, pictures, paintings, works of art, household furniture and furnishings, jewelry, clothing and other personal effects, together with any insurance on such property, to such persons, who survive me, as are set forth on a list in my handwriting or signed by me, which will be found with my Will, attached as Schedule B to my Trust (described below) or among my personal papers. I give the remainder of such personal effects, or all such personal effects if no such list is found, to the then acting Trustee of the Doyle Tilley Revocable Living Trust, executed this date, to be held, administered and disposed of according to the terms of said trust as they now exist or may hereafter be amended to the date of my death.

*Residence* B. After distributing my personal property in accordance with paragraph A. of this Article 3, I give, devise and bequeath all of the rest of my property of every kind and character, wherever situated, whether community or separate, owned by me at my death, including any property over which I have a power of testamentary disposition to the then acting Trustee of the Doyle Tilley Revocable Living Trust, executed this date, to be held, administered and disposed of according to the terms of the said trust as they now exist or may hereafter be amended to the date of my death.

C. If, for any reason, any dispositive provision of that trust is not valid or enforceable, I hereby incorporate each such gift as though set forth herein.

I, DOYLE TILLEY, the Testator, sign my name to this instrument on 9-12, <sup>2003</sup>2002. I acknowledge that I sign this document as my Last Will and Testament. I declare that I sign it willingly, in the presence of the witnesses, that I sign it as my free and voluntary act, that I am eighteen years of age or older, of sound mind, and under no constraint or undue influence.

  
DOYLE TILLEY  
Testator



**DECLARATION OF SUBSCRIBING WITNESSES**

**(Must Have at Least Two (2) Witnesses)**

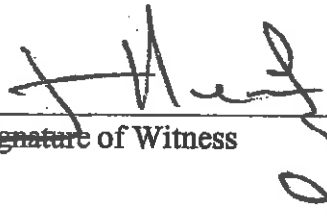
On the date written below, DOYLE TILLEY declared to me, the undersigned, that this instrument was the *Last Will and Testament of Doyle Tilley*. DOYLE TILLEY requested me to act as witness to this Will. DOYLE TILLEY thereupon signed this Will, in my presence. At that time, DOYLE TILLEY appeared to me to be of sound mind and memory. DOYLE TILLEY did not appear to be acting under fraud, duress, menace, or undue influence. Understanding this document to be the *Last Will and Testament of Doyle Tilley*, I now, at the request of DOYLE TILLEY, in the presence of DOYLE TILLEY, and in the presence of the other witness(es), sign my name as witness.

I personally know DOYLE TILLEY or his identity was proved to me by convincing evidence. At this time, he is over the age of eighteen (18) years and to the best of my knowledge, he is of sound and disposing mind and not acting under duress, menace, fraud, misrepresentation or undue influence.

I am not related to DOYLE TILLEY by blood, marriage, or adoption. To the best of my knowledge, I am not entitled to any part of his estate under any Trust, Last Will and Testament or by operation of law upon his death.


I am of legal age, a competent witness and reside at the address set forth opposite my name. I declare under penalty of perjury that the foregoing is true and correct.

EXECUTED at Corona, in the County of Riverside, State of California, on 9-12, 2002.

  
\_\_\_\_\_  
Signature of Witness

Residing at (Print Name and Address)

JUAN HERNANDEZ  
4033 N. BROTHERTON  
CORONA CA 92879

  
\_\_\_\_\_  
Signature of Witness

Residing at (Print Name and Address)

James Smith  
4033 N. Brotherton  
Corona Ca 92879

\_\_\_\_\_  
Signature of Witness

Residing at (Print Name and Address)

\_\_\_\_\_  
\_\_\_\_\_  
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## REVOCABLE LIVING TRUST AGREEMENT

THIS TRUST AGREEMENT is entered into by and between DOYLE TILLEY, an unmarried man, as the Trustor, and DOYLE TILLEY, as the Trustee.

### ARTICLE I

#### TRUST NAME AND CONSTITUTION OF TRUST ESTATE

This trust shall, for convenience, be known as the Doyle Tilley Revocable Living Trust. The Trustor hereby transfers to the Trustee the property described in Schedule A, attached hereto, except that if life insurance policies or other contracts are described in Schedule A, the Trustor has caused, or will cause, the Trustee to be designated as beneficiary of such policies or contracts. Such property and the proceeds from such policies and contracts, together with any other property that may later become subject to the trust, and the investments and reinvestments thereof, shall constitute the Trust Estate and shall be held, administered and distributed by the Trustee as provided herein. The Trust Estate consists of the Trustor's separate property, and the Trust Estate shall retain its character as the separate property of the Trustor.

### ARTICLE II

#### ADMINISTRATION OF TRUST ESTATE WHILE THE TRUSTOR IS LIVING

While the Trustor is living, the Trustee shall hold, administer and distribute the Trust Estate as follows:

- A. Distribution of Income. The Trustee shall pay to the Trustor, or apply for his benefit, the entire net income of the Trust Estate, in annual or more frequent installments as he may direct.
- B. Right to Withdraw Principal. The Trustee shall also pay to the Trustor, or apply for his benefit, such sums from the principal of the Trust Estate as the Trustor may, from time to time, request.
- C. Distribution of Principal for Support. In addition, if at any time in the discretion of the Trustee the Trustor should be in need of funds for his proper medical care, dental care, maintenance and support, the Trustee may, in the Trustee's discretion, pay to the

Trustor, or apply for his benefit, such sums from the principal of the Trust Estate as the Trustee deems necessary or advisable for such purposes. In making any payments of principal to or for the benefit of the Trustor under this paragraph, the Trustee shall take into consideration, to the extent the Trustee deems advisable, any other resources of the Trustor, outside the Trust Estate, known to the Trustee.

**ARTICLE III**  
**ADMINISTRATION OF TRUST ESTATE**  
**UPON DEATH OF TRUSTOR**

Upon the death of the Trustor, the Trust Estate, including any assets received by the Trustee upon or by reason of the death of the Trustor, shall be held, administered and distributed as follows:

- A. Payment of Taxes and Expenses at Trustor's Death. Subject to any provision to the contrary in the Trustor's Will, the Trustee shall pay from the principal of the Trust Estate all inheritance, estate or other death taxes that by reason of the Trustor's death are attributable, on a pro rata basis, to the Trust Estate, including any interest or penalties thereon. In addition, the Trustee may, if the Trustee deems advisable, pay from the principal of the Trust Estate the debts, liabilities and expenses of administration of, and claims against, the Trustor's estate, and all inheritance, estate or other death taxes that by reason of the Trustor's death are attributable, on a pro rata basis, to the Trustor's probate estate and to any transfers of property (other than this trust) outside the probate estate of the Trustor, including any interest and penalties thereon. Anything hereinabove to the contrary notwithstanding, no such payments shall be made out of trust property not otherwise includable in the Trustor's gross estate for federal estate tax purposes, if such payments would cause such property to be includable in the Trustor's gross estate for federal estate tax purposes. In addition, anything hereinabove to the contrary notwithstanding, no such payments shall be made out of trust property the value or amount of which would otherwise be deductible from the Trustor's gross estate for federal estate tax purposes, if such payments would cause the value or amount of such property, or any portion thereof, to not be deductible from the Trustor's gross estate for federal estate tax purposes.

- C
- B. Distribution of Personal Effects. The Trustee shall distribute the Trustor's personal effects, including personal automobiles, household pets, hobby and sporting goods, transferable club memberships, silverware, chinaware, books, pictures, paintings, works of art, household furniture and furnishings, jewelry, clothing and other personal effects, together with any insurance on such property, to such persons, who are then living, as are set forth on a list in the Trustor's handwriting or signed by the Trustor, which will be found either with the Trustor's Will, among the Trustor's personal papers, or attached as Schedule B to his Trust Agreement. Any personal property not otherwise distributable by such a list shall be distributed in accordance with the following paragraphs C. and D. of this Article III.
- C. Specific Real Property Distribution. The Trustee shall distribute the Trustor's real property located in the *State of Oklahoma* to JERRY WOOD, if he is then living. If JERRY WOOD is not then living, such real property shall be distributed to the then living issue of JERRY WOOD, by right of representation.
- D. Distribution of Trust Balance. After making, in full, any distributions described in the preceding paragraphs of this Article III, and after making provision for payments described in the preceding paragraph A. of this Article III, the Trustee shall hold, administer and distribute the remaining balance of the Trust Estate as follows:
1. The Trustee shall distribute One Hundred Percent (100%) of the remaining balance of the Trust Estate to ALICE SOLORIO, if she is then living. If ALICE SOLORIO is not then living, the share otherwise distributable to her shall be distributed to the then living issue of ALICE SOLORIO, by right of representation.
  2. In the event that under the foregoing provisions a part of the Trust Estate would otherwise be distributed to any beneficiary who is then living and who is under the age of twenty-one (21), that part shall instead be retained by the Trustee as a separate trust for the benefit of such beneficiary. The Trustee shall pay to the beneficiary, or apply for his or her benefit, as much of the net income and principal of the beneficiary's trust as the Trustee, in the Trustee's discretion,

deems necessary or advisable to provide for his or her proper medical care, dental care, maintenance, support, and education. Any net income not distributed shall be accumulated and added to principal. In making any payments of net income and principal to or for the benefit of the beneficiary under this paragraph, the Trustee shall take into consideration, to the extent the Trustee deems advisable, any other resources of the beneficiary, outside this trust, known to the Trustee. After the beneficiary attains the age of twenty-one (21), the Trustee shall distribute the trust outright to him or her. In the event the beneficiary dies before attaining age twenty-one (21), the Trustee shall distribute any remaining balance of the beneficiary's trust, including both principal and any accrued or undistributed income, and also including any assets allocated to the beneficiary's trust upon or by reason of the death of the beneficiary, to the beneficiary's then living issue, by right of representation, or if none, to the then living issue of the beneficiary's parent who is a descendant of the Trustor, by right of representation, or if none, to the Trustor's then living issue, by right of representation; provided, however, if a part of the trust would otherwise be distributed outright to a person for whose benefit a trust is then being administered under this Trust Agreement, that part shall instead be added to that trust and shall thereafter be administered according to its terms.

- E. Distribution of Trust Estate Where Trustor and the Trustor's Beneficiaries Are Deceased. Any portion of the Trust Estate not otherwise distributable by the foregoing provisions shall be distributed to those persons who would, at the time of the Trustor's death, be the heirs of the Trustor, their identities and respective shares to be determined according to the laws of the State of California then in effect relating to the succession of separate property.

## ARTICLE IV

### GENERAL ADMINISTRATION POWERS OF TRUSTEE

With respect to each trust created by this Trust Agreement, and the property of each trust, the Trustee shall have, in addition to all other powers and discretions granted to or vested in the Trustee by law or by this Trust Agreement, all the rights, powers and discretions that an absolute owner of such property would have, including, but without limitation, the following:

- A. Hold Property and Income. To retain any property transferred, devised, or bequeathed to the Trustee, or any undivided interest therein, regardless of any lack of diversification, risk, or nonproductivity; provided, however, any beneficiary or beneficiaries entitled to receive income from any trust created hereunder shall have the unrestricted right, at all times, to require the Trustee to make unproductive property productive or convert it to productive property within a reasonable time.
- B. Invest Assets. To invest and reinvest trust property, both principal and undistributed income, in any property or undivided interests therein, wherever located, including bonds, secured or unsecured notes, stock of corporations (including stock of any corporate Trustee or the shares of a mutual fund or closed-end investment company that is registered pursuant to the Investment Company Act of 1940, as amended, including such a mutual fund or closed-end investment company to which a corporate Trustee or an affiliate of such corporate Trustee provides services as an investment adviser or custodian), interests in limited liability companies and general or limited partnerships, real estate or any interest therein, shares of mutual funds or closed-end investment companies, and interests in trusts (including common trust funds of any corporate Trustee), without being limited by any statute or rule of law concerning investments by trustees, and to hold on deposit or to deposit any funds in one or more banks (including any Trustee bank), in any form of account.
- C. Sell Property. To sell, transfer, and convey any property of the trust for cash or on credit at public or private sale; to purchase, sell and trade in securities of any nature; to exchange any property of the trust for other property; to grant options to purchase or acquire any property of the trust (including options exercisable after the termination of the trust), and to determine the prices and terms of sales, exchanges, and options; to lease for any period (including periods extending beyond the termination of the trust) all or part of the property of the trust upon such terms and conditions and for such considerations as the Trustee may deem advisable; to abandon items of trust property deemed by the Trustee to be worthless or burdensome.
- D. Develop Real Property. To develop, improve, lease, partition, abandon, subdivide, dedicate as parks, streets, and alleys, and grant easements and rights-of-way with respect to any real property or improvements of the trust, and to improve, construct, repair, alter, reconstruct, or demolish any such improvements.

- E. Borrow Money. To borrow money and to mortgage or pledge any property of the trust, and to advance and lend the Trustee's own moneys to the trust and to charge the amount of such advancement or loan and interest thereon as a first lien against trust property.
- F. Manage Businesses. To operate and manage, at the sole risk of the trust and not at the risk of the Trustee, any property or business received in trust either as a stockholder, partner or principal, so long as the Trustee deems necessary or advisable; to exercise all powers and execute all documents in furtherance of these activities.
- G. Aggregate Trusts. To hold the assets of the several trusts, shares or portions of trusts created by this Trust Agreement as a single fund for joint investment and management without the need for physical segregation, dividing the income proportionately among them. Segregation of the various trusts, shares or portions need only be made on the books of the Trustee for accounting purposes.
- H. Purchase Insurance. To carry, at the expense of the trust, insurance of such kinds and in such amounts as the Trustee deems advisable to protect trust property and the Trustee against any hazard.
- I. Compensate Trustee. To pay a reasonable compensation to the Trustee for services hereunder and, in the case of a corporate Trustee, to pay such compensation in accordance with its published schedule of charges then in effect and as amended from time to time; and to pay all other costs, charges, taxes and expenses of the trust; and to employ and compensate attorneys, accountants and agents.
- J. Apportion Receipts. To apportion receipts and disbursements of the trust between principal and income.
- K. Manage Litigation. To commence or defend such litigation with respect to the trust or any property of the trust as the Trustee may deem advisable, at the expense of the trust, and to compromise, abandon or otherwise adjust any claims or litigation against or in favor of the trust.
- L. Hold Property in Nominee's Name. To keep any property of the trust in the name of a nominee with or without disclosure of any fiduciary relationship, except as may be required by the provisions of any other applicable law or regulation.
- M. Protect Trust Assets. To give proxies, pay assessments, or to expend any sums deemed by the Trustee to be necessary for the protection of trust property and to participate in voting trusts, pooling agreements, foreclosures, reorganizations, consolidations, mergers, and liquidations, and to participate in and deposit securities with any creditors, bondholders, stockholders, or other protective committee.
- N. Distribute Trust Assets. To make any distribution or division of trust property in cash or in kind, or both, and to allot different kinds or disproportionate shares of property or undivided interests in property among the beneficiaries or portions, and to determine

the value of any such property; and to continue to exercise any powers and discretions herein given for a reasonable period after the termination of the trust, but only for so long as no rule of law relating to perpetuities would be violated.

- O. Transact with Affiliated Entities. To purchase from, sell to, borrow from, loan to, or otherwise deal with any beneficiary of the trust, or the Personal Representative or Conservator of any beneficiary's estate, or any corporation, limited liability company, partnership, association, estate, or trust with which the Trustee or any beneficiary may be affiliated or in which the Trustee may have an interest.
- P. Power to Enter Transactions Between Trusts. The Trustee may loan or advance money, at the current rate of interest, from any trust hereunder to any other trust hereunder and may sell and purchase assets between the trusts hereunder, in the Trustee's absolute discretion, subject to the requirement that such transactions be for fair and adequate consideration.
- Q. Power to Hold S Corporation Stock. Any Trustee hereof is empowered to hold S Corporation stock as follows:
- If any trust the Trustee creates under this document holds stock in one or more S Corporations, the Trustee shall cause that trust to qualify as a shareholder of an S Corporation under Section 1361 of the I.R.C. as it then exists or is amended and the Trustee is authorized to make such decisions and take such action as is necessary to qualify and maintain the qualification of such trusts as trusts which qualify to be shareholders of and S Corporation until such time as the Trustee, in its sole discretion, determines that qualification is no longer in the best interests of the trusts and their beneficiaries.
- R. Allocation of S Corporation Stock. The Trustee is hereby granted the authority to remove S Corporation stock from any trust created hereunder which does not qualify as an S Corporation shareholder under I.R.C. § 1361 or transfer such stock outright to an individual beneficiary.

## ARTICLE V

### MISCELLANEOUS DEFINITIONS AND RULES FOR ADMINISTRATION OF TRUSTS

The following additional provisions shall apply to the trusts created herein:

- A. Definitions Relating to Descendants. As used herein, the terms "issue" and "descendant" shall refer to lineal descendants of all degrees, and the terms "child," "children," "issue" and "descendant" shall include adopted persons.
- B. Definition of I.R.C. As used herein, the term "I.R.C." shall refer to the Internal Revenue Code of 1986, as amended, and a reference to any section or provision of the I.R.C. shall be deemed to refer to any future section or provision of the federal tax law



which corresponds to the section or provision of the I.R.C. referred to that was in effect on the date of this Trust Agreement.

- C. Spendthrift Provision. The interest of any beneficiary in the principal or income of the trust shall not be subject to voluntary or involuntary transfer, claims of his or her creditors, or others, or liable to attachment, execution, or other process of law, and no beneficiary shall have any right to assign, encumber or hypothecate his or her interest in the principal or income of the trust in any manner, except as may be provided elsewhere herein.
- D. Authority of Trustee. In no case shall any person to whom any part of the property of the trust shall be paid, conveyed, delivered, sold, leased, mortgaged, pledged or otherwise encumbered, or who shall otherwise deal with the Trustee with respect thereto, be obliged to inquire into the authority of the Trustee or obliged to see to the application of any money or property delivered to the Trustee.
- E. Notice of Births or Deaths. Until the Trustee shall receive written notice of any birth, death or other event upon which the right to receive payments from the trust may depend, the Trustee shall incur no liability for disbursements made in good faith to persons whose interests may have been affected by that event.
- F. Authenticated Copies. To the same effect as if it were the original, anyone may rely upon a copy certified by a Notary Public to be a true copy of this Trust Agreement and of the writing, if any, endorsed thereon and attached thereto. Anyone may rely upon any statement of fact certified by anyone who appears from the original document or a certified copy thereof to be the Trustee hereunder.
- G. Payments to Minors. Any and all payments of income or principal to be made by the Trustee to any beneficiary under disability may, in the Trustee's discretion, be made in any of the following ways: (i) directly to such beneficiary; (ii) to the Conservator of such beneficiary's estate; (iii) to such beneficiary's Guardian; (iv) to a custodian for the beneficiary under a Uniform Transfers to Minors Act; (v) to an adult relative or friend in reimbursement for amounts properly advanced for the benefit of the beneficiary; or (vi) directly for the benefit of such beneficiary. The receipt or acquittance of any such payee shall be a complete discharge of the Trustee with respect to any payments so made.
- H. Distribution of Accumulated Income. Except as otherwise specifically provided in this Trust Agreement, income accrued or collected but not distributed at the time of the termination of any beneficiary's interest in the Trust Estate shall be held, administered and distributed in the same manner as if the income had been received and accrued after the termination of such beneficiary's interest.
- I. Accounting by Trustee. Any corporate Trustee serving hereunder shall each year, and at the termination of each trust created hereunder, render an account of the administration of each trust hereunder to the beneficiary or beneficiaries entitled to

receive income from such trust. A beneficiary shall be deemed to have approved the accounting provided hereunder if such beneficiary does not deliver to the Trustee a written objection to the accounting within ninety (90) days after such accounting has been received by the beneficiary. Approval of any accounting by the beneficiary or beneficiaries shall release and relieve the Trustee from any liability for the Trustee's action occurring during the period for which the accounting is rendered. If a beneficiary who would otherwise be entitled to receive accountings hereunder is under disability, such accountings shall instead be rendered to such beneficiary's Guardian who shall have the power to object to accountings on behalf of such beneficiary. Nothing contained herein shall authorize the Trustee or income beneficiaries to enlarge or shift any beneficial interest hereunder. In addition, nothing contained herein shall preclude the Trustee from having accounts judicially settled.

- J. Small Trusts. If at any time in the opinion of any corporate Trustee any irrevocable trust established hereunder shall have become too small in value in relation to fiduciary fees and expenses to continue administration of such trust on an economical basis, and termination of the trust would be in the best interests of the then income beneficiaries, the Trustee, in the Trustee's sole discretion, may terminate such trust. All principal and undistributed income of any trust so terminated shall be distributed outright to the then income beneficiaries of that trust in the proportion in which they are, at the time of termination, entitled or authorized to receive the income.
- K. Perpetuities Savings Clause. Unless sooner terminated in accordance with other provisions of this Trust Agreement, each trust created hereunder shall terminate upon the latter of either (i) twenty-one (21) years after the death of the last survivor of the Trustor and all the Trustor's issue living at the date of the Trustor's death, or (ii) ninety (90) years after the death of the Trustor. All principal and undistributed income of any trust so terminated shall be distributed outright to the then income beneficiaries of that trust in the proportion in which they are, at the time of termination, entitled or authorized to receive the income.
- L. Liability for Predecessor Trustee. No successor Trustee shall be liable for any act or omission of any other Trustee or successor Trustee nor shall any successor Trustee be required to take any steps whatsoever to investigate or redress any breach of trust which may have resulted from the administration of the trust by a prior Trustee. In addition, no successor Trustee shall have any duty to review the accounts of any prior Trustee or to answer for assets other than those listed and described in the books of account or other inventory of the trust.
- M. California Law Governs. This Trust Agreement has been executed and delivered in the State of California, and all questions of law arising under it shall be determined under and according to the laws of the State of California.
- N. Minimization of Taxes. To the extent practicable, and to the extent deemed appropriate in the sole discretion of the Trustee, assets which must be sold to enable the Trustee to make payments of any kind which are required or permitted hereunder, and

assets which are to be used to satisfy any distribution required or permitted hereunder, shall be selected so as to minimize the combined federal income tax burden of the Trust Estate and the beneficiaries thereof.

- O. Tax Elections. The Trustee shall make such elections under the tax laws as the Trustee deems advisable, without regard to the relative interests of the beneficiaries. No adjustment shall be made between principal and income or in the relative interests of the beneficiaries to compensate for the effect of elections under the tax laws made by the Trustor's Personal Representative or by the Trustee.
- P. Separate Trusts. Anything in this Trust Agreement to the contrary notwithstanding, each trust created hereunder shall be treated as a separate trust, and the combining of any trust funds for purposes of investment shall not change the status of any such trusts as separate trusts.
- Q. Ability to Probate Trust Assets. Notwithstanding any other provisions of this Trust Agreement, the Trustee may, in its sole discretion, direct the Executor/Personal Representative of the will or intestate estate of the Trustor, to subject some or all trust assets to the jurisdiction of the Probate Court as if no living transfers had been made to the trust.
- R. Governing Law. Regardless of the jurisdiction selected above, the Trustee may choose an alternative jurisdiction for administration of this trust as long as the change of governing law does not adversely affect the interests of the trust beneficiaries.

## ARTICLE VI

### APPOINTMENT OF TRUSTEES

The following provisions shall apply with regard to any Trustee serving hereunder:

- A. In General. The term "the Trustee" as used in this Trust Agreement shall include any successor Trustee named in this Article VI or appointed pursuant to the following provisions, and any successor to the business of any corporate trustee whether by reorganization or otherwise. Each successor Trustee shall have all the rights, privileges and powers herein granted to the original Trustee, and shall have all of the duties and obligations imposed upon the original Trustee. No individual appointed as Trustee pursuant to the following paragraph VLB. of this Article VI shall be required to post bond. No significance is to be attached to the use of the singular or plural designation in this Trust Agreement, and each designation shall be construed to include the other where appropriate.

- B. Appointment. The Trustor, DOYLE TILLEY, shall serve as Trustee of all trusts created by the terms of this Trust Agreement. Upon the relinquishment of the duties of Trustee by the Trustor, as set forth in the following paragraph C. of this Article VI, ALICE SOLORIO shall serve as successor Trustee of such trusts. Upon the relinquishment of the duties of Trustee by the Trustor and ALICE SOLORIO, as set forth in the following paragraph C. of this Article VI, CONNIE DYKSTRA shall serve as successor Trustee of such trusts. No individual appointed herein to serve as Trustee shall be required to post bond.
- C. Relinquishment of Duties. Any individual serving as Trustee shall be deemed to have relinquished the duties of Trustee or Co-Trustee, as the case may be, upon the occurrence of any of the following events:
1. Resignation. Receipt by the Co-Trustee or successor Trustee, as the case may be, of written notice from the individual then serving as Trustee directing the Co-Trustee or successor Trustee, as the case may be, to assume the duties of Trustee of the Trust Estate.
  2. Death. Receipt by the Co-Trustee or successor Trustee, as the case may be, of written notice of the death of the individual then serving as Trustee.
  3. Guardian or Conservator Appointed. Receipt by the Co-Trustee or successor Trustee, as the case may be, of a certified copy of an order from a court appointing a Guardian for the individual then serving as Trustee or a Conservator for his or her estate.
  4. Incapable of Serving. Receipt by the Co-Trustee or successor Trustee, as the case may be, of written notice from the principal physician of the individual then serving as Trustee, signed by such physician, that, in his or her opinion, such individual is by reason of mental illness, mental deficiency, physical illness or disability, advanced age or other cause, unable to effectively manage or take care of the Trust Estate without assistance.
- D. Resignation. Any Trustee serving hereunder shall have the right to resign at any time by giving thirty (30) days written notice to the beneficiary or beneficiaries then entitled

or authorized to receive income from any trusts created hereunder. If all successor Trustees designated by the provisions of paragraph B. of this Article VI are unable or unwilling to serve as Trustee, the person or persons entitled to such notice, or the majority thereof, shall appoint any bank or other financial institution having capital and surplus of not less than Fifty Million Dollars (\$50,000,000.00), or any wholly-owned subsidiary of such an institution, or an affiliate of such an institution, as successor Trustee; provided, however, if a person who would otherwise be entitled to receive such notice and participate in the selection of a successor Trustee is under disability, such notice shall instead be given to such person's Guardian who shall represent such person in the selection of a successor Trustee. If for any reason such appointment has not been made by the effective date of resignation, a successor Trustee shall be appointed by a court of competent jurisdiction upon petition of the resigning Trustee or any persons interested in the trust.

- E. Nomination or Removal of Corporate Trustee. Anything hereinabove to the contrary notwithstanding, the Trustor, while he is living and not under disability, shall have the right to (i) name any bank or other financial institution as successor Trustee and (ii) remove or cause the resignation of any corporate Trustee serving hereunder; provided, however, any bank or other financial institution serving as Trustee hereunder must be a bank or financial institution having capital and surplus of not less than Fifty Million Dollars (\$50,000,000.00), or any wholly-owned subsidiary of such an institution, or an affiliate of such an institution.
- F. Individual Trustee For Small Trust. Anything in this Article VI to the contrary notwithstanding, if, in the opinion of any bank or other financial institution named herein as successor Trustee, or appointed or to be appointed as successor Trustee pursuant to the preceding provisions, the value of the assets to be administered in trust by such bank or other financial institution shall be too small in value in relation to fiduciary fees and expenses required by the financial institution to administer such trust on an economical basis, an individual or individuals may be appointed Trustee or Co-Trustees, as the case may be, instead of such bank or financial institution, in the manner set forth in the provisions of the preceding paragraphs D. and E. of this

Article VI, whichever may be applicable. Any individual serving hereunder as Trustee or Co-Trustee shall not be required to post bond.

**ARTICLE VII**  
**SPECIAL PROVISIONS FOR**  
**GENERATION-SKIPPING TRANSFER TAX PLANNING**

- A. Distribution of Tax Attributable to Taxable Distributions. If the Trustee considers that any distribution from a trust hereunder, other than pursuant to a power to withdraw or appoint, is a taxable distribution subject to a generation-skipping transfer tax assessed under I.R.C. chapter 13, payable by the distributee, the Trustee shall augment the distribution by an amount which the Trustee estimates to be sufficient to pay the tax on such distribution and this augmentation of the distribution and shall charge the same against the trust to which the tax relates.
- B. Payment from Trust of Tax on Taxable Terminations. Subject to the exercise of any power of appointment specifically provided for any beneficiary hereunder, if the Trustee considers that any termination of an interest in or power over trust property hereunder is a taxable termination subject to a generation-skipping transfer tax assessed under I.R.C. chapter 13, the Trustee shall pay the tax from the trust property to which the tax relates, without adjustment of the relative interests of the beneficiaries. If the tax is imposed in part by reason of trust property hereunder and in part by reason of other property, the Trustee shall pay that portion thereof which the value of the trust property bears to the total property taxed, taking into consideration deductions, exemptions and factors which the Trustee deems pertinent.
- C. Payment from Trust of Tax on Direct Skips. If the Trustee considers that any distribution from a trust hereunder is a direct skip subject to a generation-skipping transfer tax assessed under I.R.C. chapter 13, the Trustee shall pay the tax from the trust property to which the tax relates, without adjustment of the relative interests of the beneficiaries. If the tax is imposed in part by reason of trust property hereunder and in part by reason of other property, the Trustee shall pay that portion thereof which the

value of the trust property bears to the total property taxed, taking into consideration deductions, exemptions and other factors which the Trustee deems pertinent.

## ARTICLE VIII

### POWERS RETAINED BY TRUSTOR

In addition to any powers reserved to the Trustor elsewhere in this Trust Agreement, the following powers and rights are reserved to the Trustor, to be exercised by the Trustor without the consent or participation of the Trustee or any beneficiary of the trust:

- A. Transfer of Additional Assets to Trust. The Trustor may cause the Trustee to be designated as beneficiary of policies of insurance on the life of the Trustor, may cause the death benefits of profit sharing and other retirement plans to be made payable to the Trustee, and may add to the Trust Estate, either by lifetime transfer or Will, other property acceptable to the Trustee. Any property added to the Trust Estate pursuant to this paragraph, upon its receipt and acceptance by the Trustee, shall become part of the Trust Estate.
- B. Power to Amend Trust. While the Trustor is living, any of the terms of this Trust Agreement may be amended by written instrument signed by the Trustor and filed with the Trustee. However, no amendment shall substantially change the duties and responsibilities of the Trustee without the consent of the Trustee. Upon the death of the Trustor, this Trust Agreement shall be unamendable.
- C. Power of Revocation. While the Trustor is living, the Trustor may revoke this Trust Agreement, in whole or in part, by written instrument signed by the Trustor and filed with the Trustee. Upon revocation with respect to any portion of the Trust Estate, the Trustee shall deliver to the Trustor all or the designated portion of that property as the Trustor's separate property. Upon the death of the Trustor, this Trust Agreement shall be irrevocable.





**SCHEDULE A**

Incorporated by reference into the following Revocable Living Trust

**DOYLE TILLEY REVOCABLE LIVING TRUST**

The undersigned Trustor herein confirms that the following property is conveyed and transferred to that above-named Revocable Living Trust, as of the date given: All property, real, personal, or mixed (subject to any liens or encumbrances), now owned by Doyle Tilley, whether held in the apparent form of sole ownership, partnership, joint tenancy, tenancy in common, or in any other manner whatsoever, including, but not limited to, jewelry, household furniture and furnishings, silverware, books, paintings, pictures and other works of art, clothing, and all other personal effects, including those items listed below: *(The listing of Qualified Retirement Plans, insurance policies and other assets with named beneficiaries on this Schedule is done exclusively for information purposes only and not meant to transfer the ownership of these assets to the Doyle Tilley Revocable Living Trust.)*

**1. REAL ESTATE:**

**2. BANKS & SAVINGS ACCOUNTS/SECURITIES & INVESTMENTS:**  
(Stocks, Bonds, Commodities, Partnership Interests, Notes Receivable, etc.)

Bank of America, Fontana, California  
*Savings Account*

Washington Savings, Fontana, California  
*Checking Account*

It is my intent that all of the above properties, real, personal and/or mixed, be conveyed and transferred into my Revocable Living Trust as of this date. I understand that I am responsible for retitling all of my assets into my Living Trust.

WITNESS my signature on 9-12-03, ~~2002~~

Signed:

*Doyle Tilley*  
DOYLE TILLEY

**CERTIFICATION OF TRUSTEES UNDER TRUST**  
**(California Probate Code Section 18100.5)**

I, Alice Solorio being of legal age, declares under penalty of perjury:

1. Declarant(s) certify the existence of the following described Trust and state that he/she/they are all of the current trustees:  
Name of Trust: Doyle Tilley Revocable Living Trust  
Date of Trust: 9/12/2003  
Trustor(s)/Settlor(s): Doyle Tilley  
Original Trustee(s): Doyle Tilley  
Successor Trustee(s): Alice Solorio  
Trust Identification, Social Security or Employer Identifier
2. Declarant(s) state that the Trust is in full force and effect and has not been revoked, terminated or otherwise amended in any manner which would cause the representations in this Certification to be incorrect. The name(s) of all persons who have any power to revoke the trust are: Alice Solorio.
3. Declarant(s) state the following named trustee(s) is/are full empowered to act for said Trust and is/are properly exercising his/her/their authority under said Trust in negotiating for, contract for and executing the document(s) attached hereto, and that no trustee(s) other than the following named trustees are necessary under the Trust to sign said document(s):  
Trustees authorized to sign: Alice Solorio  
Nature of document: Assignment of Right to Collect Excess Proceeds  
Date of document: 7/13/18
4. Declarant(s) state that to the best of their knowledge, there are no claims, challenges of any kind or cause of action alleged, contesting or questioning the validity of the Trust or the trustee's authority to act for the Trust.
5. This Declaration is prepared and executed pursuant to California Probate Code Section 18100.5.

Signed under penalty of perjury, this 13 day of July 2018.  
Alice M Solorio  
Signature

Name: Alice Solorio  
Address: 995 Pomona Rd, #47B  
City, State, Zip Corona, CA 92882

**CERTIFICATE OF ACKNOWLEDGEMENT OF NOTARY PUBLIC**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of CALIFORNIA  
County of RIVERSIDE

On 07-13-2018 before me, Colette L. Gordon Notary Public, personally appeared  
(Date) (here insert name and title of the officer)

Alice M. Solorio, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.  
Colette L. Gordon (seal)  
Signature of Notary Public



**AFFIDAVIT**

I, Alice Solorio do hereby declare:

1. The facts set forth herein are true of my own personal knowledge. If called to testify as a witness in a judicial proceeding, I could, and would, testify truthfully and competently thereto.
2. I, Alice Solorio am the Successor Trustee of the Doyle Tilley Revocable Living Trust.
3. The Doyle Tilley Revocable Living Trust did not include a Schedule B. Under Article III, Paragraph B, Schedule B was only to be used as an alternative method to describe "personal effects" which DoyleTilley could otherwise describe on a written list.
4. The Doyle Tilley Revocable Living Trust ends on page 15. Anything on pages 16 or 17 would not be in the body of the Trust. These were nonexistent extra pages which did not contain any information.

I declare under penalty of perjury that the foregoing is true and correct. Executed this 5<sup>th</sup> day of April, 2023, in Vancouver, Washington.

x Alice Solorio

Alice Solorio as Successor Trustee of the Doyle Tilley Revocable Living Trust  
11800 Ne 124Th Ave Unit 201  
Vancouver, WA 98682

**JURAT**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of Washington

County of Clark

Subscribed and sworn to (or affirmed) before me on this

4 day of April, 20 23, by  
Date Month Year

Alice Solorio  
Name of Signer

proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

**Sheryl Griffith**  
Notary Public  
STATE OF WASHINGTON  
License # 23003622  
Commission Expires 03/02/2027.

Signature Sheryl Griffith  
Signature of Notary Public

(Place Notary Seal Above)