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



ITEM: 19.10 (ID # 22978)

MEETING DATE:

Tuesday, February 27, 2024

FROM: TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 215, Item 1082. Last assessed to: The Estate of Robert Kemnitz and Estate of Blanche E. Kemnitz. District 3. [\$4,978-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

- Approve the claim from Charles Kemnitz AKA Charles R. Kemnitz, heir to the Estate of Robert and Blanche E. Kemnitz, last assessees for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 350213010;
- 2. Deny the claim from Alisa Kemnitz for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 350213010; and
- 3. Authorize and direct the Auditor-Controller to issue a warrant to Charles Kemnitz AKA Charles R. Kemnitz, heir to the Estate of Robert and Blanche E. Kemnitz in the amount of \$4,978.48 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.

ACTION:Policy

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Perez 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: Absent: None

Date:

None February 27, 2024

XC:

Tax Collector

40.40

Kimberly A. Rector

Clerk of the Board

Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cos	t:	Ong	oing Cost	
COST	\$ 4,978	\$ 0		\$ 4,978			\$0
NET COUNTY COST	\$ 0	\$ 0		\$ 0			\$ 0
SOURCE OF FUNDS:	Fund 65595 Excess Pro	coads from Tay Sala	Bud	get Adjus	stment:	N/A	
COUNCE OF TONDO.	Tuna 00000 Excess 1 100	ceeds from Tax Gale.	For	Fiscal Ye	ar:	23	3/24

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 5, 2020 public auction sale. The deed conveying title to the purchasers at the auction was recorded July 15, 2020. 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 24, 2020, 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.

The Treasurer-Tax Collector has received two claims for excess proceeds:

- Claim from Charles Kemnitz AKA Charles R. Kemnitz, heir to the Estate of Robert and Blanche E. Kemnitz based on a Quitclaim Deed recorded October 18, 1990 as Instrument No. 1990-383117, a copy of The Kemnitz Family Trust dated May 30, 1989, and Certificates of Death for Robert Frederick Kemnitz, Blanche Esther Kemnitz, and Jack Thomas Kemnitz.
- 2. Claim from Alisa Kemnitz based on a Quitclaim Deed recorded October 18, 1990 as Instrument No. 1990-383117.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Charles Kemnitz AKA Charles R. Kemnitz, heir to the Estate of Robert and Blanche E. Kemnitz be awarded excess proceeds in the amount of \$4,978.48. The claim from Alisa Kemnitz be denied since she held no interest in the property sold and therefore is not a party of interest. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimants by certified mail.

Impact on Residents and Businesses

Excess proceeds will be released to the heir to the estate of the last assessees of the property.

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

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim CKemnitz

ATTACHMENT B. Claim AKemnitz

Cesar Sornal
esar Bernal, PRINCIPAL MGMT ANALYST 2/16/202

ron Cettis, Deputy County Quinsel 10/19/20

CLAM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY

To: J	on Christensen, Tr	easurer-Tax Collector		RECEIVE	n
Re: C	laim for Excess Pro	oceeds			
TC 215	ITEM 1082 F	Parcel Identification Nur	mber: 350213010	2021 JUN 17 PM 4:	49
Assessee	KEMNITZ ROBE	RT ESTATE OF		TREAS-TAX COLLECT	r OR
Situs:					
Date Sold	May 5, 2020				
Date Deed	d to Purchaser Reco	rded: July 15, 2020			
Final Date	to Submit Claim: J	uly 15, 2021			
s 4973 owner(s) Document rightful cla	6.48 from the sal check in one box No. 2013 - 540 8099	e of the above mentioned at the time of the sale $\frac{f}{f}$; recorded on $\frac{f}{f}$ he attached assignment of	ction 4675, hereby claimed real property. I/We we of the property as is evid 3 A copy of this doctor interest. I/We have lister	ere the lienholder(s) enced by Riverside Cou	property nty Recorder's
NOTE: Y	OUR CLAIM WILL N	OT BE CONSIDERED U	NLESS THE DOCUMENT	ATION IS ATTACHED.	
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Non-Order Search Doc: RV:1990 00383117 Same

CERTIFICATION OF VITAL RECORD

COUNTY OF ORANGE

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STATE OF CALIFORNIA

COUNTY OF ORANGE

DATE ISSUED

03/13/1998

This is a true and exact reproduction of the document officially registered and placed on file in the office of the VITAL RECORDS SECTION, ORANGE COUNTY-HEALTH CARE AGENCY.

THE HUGH F STALLWORTH, M.D.
F COUNTY HEALTH OFFICER
REGISTRAR OF VITAL STATISTICS

This copy not valid unless prepared on engraved border displaying seal and signature of Registrar.



COUNTY OF ORANGE

HEALTH CARE AGENCY

1719 W. 17TH STREET • SANTA ANA, CALIFORNIA 92706

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COUNTY OF ORANGE

2058

This is a true and exact reproduction of the document officially registered and placed on file in the office of the VITAL RECORDS SECTION, ORANGE COUNTY HEALTH CARE AGENCY.

HUGH F. STALLWORTH, M.D. COUNTY HEALTH OFFICER REGISTRAR OF VITAL STATISTICS

This copy not valid unless prepared on engraved border displaying seal and signature of Registrar.



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Order Number:

20170501917

STATE OF NEW MÉXICO

New Mexico Vital Records and Health Statistics
State of New Mexico
United States of America

No.3909403

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CERTIFIED COPY OF VITAL RECORD

THE KEMNITZ FAMILY TRUST

DECLARATION OF TRUST

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ROBERT F. KEMNITZ and BLANCHE E. KEMNITZ, Husband and Wife, residents of California, declare that they are creating a Revocable Living Trust by this document. All property hereinafter transferred or conveyed to and received by the Trustee to be held pursuant to the terms of this Instrument is herein called the "Trust Estate". It shall be held, administered, and distributed by the Trustee as provided in this Declaration of Trust.

NAME OF TRUST

This Trust shall be known as and hereinafter referred to as:
THE KEMNITZ FAMILY TRUST.

CREATORS OF THE TRUST

The Creators of this Trust are ROBERT F. KEMNITZ AND BLANCHE E. KEMNITZ.

DEFINITIONS

- As used in this Declaration of Trust,
- 25 a) the term "Husband" shall mean ROBERT F. KEMNITZ;
- 26 b) the term "Wife" shall mean BLANCHE E: KEMNITZ;
- 27 c) the term "Creator(s)" shall refer individually and/or 28 collectively to Husband and Wife; and

d) the terms "child" or "children" shall refer to CHARLES R.

KEMNITZ AND JACK T. KEMNITZ unless specified otherwise in the

5 TRUSTEES

The Creators of this Trust shall be the initial Trustees. They shall continue as Trustees until such time as specified in this Declaration of Trust. During the joint lives of the Creators, only ONE signature of either Creator shall be required to transact any transfer of Trust assets held by banks, savings and loans, credit unions, stock companies or brokers, or similar entities holding cash, stocks, bonds, or similar assets which belong to the Trust.

(END OF DECLARATION SECTION)

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TRUST PROVISIONS PRIOR TO DEATH OF FIRST SPOUSE

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5 ARTICLE SUMMARY

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ARTICLE ONE details the Trust provisions that govern the control and administration of the Trust Estate prior to the death of either Creator. If anything in this summary Paragraph conflicts with any provision of this Declaration of Trust or any amendment or modification hereafter created in regard to this conflicting language in this summary shall be null and void and this Trust shall be interpreted as if such language had not been in this Trust. This Paragraph is only to help the Creators understand the operative provisions of this Trust. All property transferred to this Trust shall be administered in accordance with the provisions and directives of this Declaration of Trust as specified below, including any and all properly executed amendments. This Declaration of Trust is revocable by either Creator prior to the death of either of them. It is amendable, but must be amended by both Creators. The Creators may add properties to this Trust or take properties out of this Trust. All income during the joint lives of the Creators shall be payable the Creators of the Trust. Finally, at any time prior to the death of the first spouse, the Creators may withdraw any portion of the Trust Estate for their joint or individual benefit.

At any time during the joint lives of the Creators, either Creator 3 acting independently of the other Creator, may revoke this Trust 4 in its entirety. The Creator revoking the Trust shall deliver 5 written notice of revocation to the other Creator and to the 6 Trustee of this Trust. Upon receipt of same, the Trustee shall, 7 as soon as practicable, dissolve this Trust and return assets to 8 the Creators. Community Property shall be returned to the control 9 of both Creators and Separate Property shall be returned to the 10 Creator who contributed same. 11

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13 SECTION 1.02 - REVOCATION OR AMENDMENT OF TRUST BY BOTH CREATORS

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- Acting together, the Creators may at any time, by a duly executed instrument,
 - A) Amend this Declaration of Trust (including its technical provisions) in any manner, and/or
 - B) Revoke this Declaration of Trust in part or in whole.
 - In the latter event, any and all Trust properties shall immediately revert to such Creators free of Trust. Such instrument of amendment or revocation shall be effective immediately upon its proper execution by Creator(s), but until a copy has been received by a Trustee, that Trustee shall not incur any liability or responsibility either (1) for failing to act in accordance with such instrument or (2) for acting in accordance

with the provisions of this Declaration of Trust without regard to such instrument.

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SECTION 1.03 - IRREVOCABILITY

On the death of either Creator, except as otherwise expressly provided for in this Declaration, the Trusts created by this Declaration shall become irrevocable and not subject to amendment or revocation.

SECTION 1.04 - ADDITIONS TO TRUST PROPERTIES

A) At any time during the continuance of any trust hereinunder, its Trustees in their sole and absolute discretion, after consideration of the possible tax consequences to all concerned, are authorized to receive additions of cash or other properties to such Trust, subject to any conditions to which such Trustees may agree, from any source whatsoever without limitation, whether by gift, Will, or otherwise. However, the Trustees shall accept all assets which any person or persons may give, devise, and/or bequeath by Last Will and Testament to any trust or trusts hereunder. This includes all assets that may be transferred to

- such trust or trusts pursuant to the express provisions of any other Declaration of Trust or documents of any kind.
- b) At any time any person or persons may designate any trust hereinunder as the primary or contingent beneficiary of any insurance, pension, or other death benefit, relating to the life of anyone. Such designation is to be presumed revocable unless it is expressly irrevocable. Until such benefit matures or is received because of death, the Trustees shall have no responsibility whatsoever with respect to it. Unless and until the trust that is designated as beneficiary of such death benefit becomes the owner of the insurance proceeds involved (or other source of such benefit), such trust arrangement shall be operative only with respect to such net proceeds as actually become payable by reason of death.
- C) All additions, unless specifically designated to a certain trust or trusts hereinunder or unless there is then only one trust in existence, shall be considered as made to the Survivor's Trust as hereinafter defined. It shall be divided into separate shares among Creator's beneficiaries in the way ARTICLE THREE designates. It shall be disposed of as follows:

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1) The share of each descendant who then has a separate trust or trust share herein (i.e., with respect to he or she being such trust's then primary beneficiary) shall be added to the principal of such trust and shall thereafter

be held, managed, and disposed of in the same manner as the principal to which such share is added.

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2) The share of each descendant who has had a trust or trust share herein, which trust is no longer in existence, shall be considered to be principal. It shall reconstitute such descendant's said trust and shall thereafter be held, managed and disposed of as though such trust had not previously terminated.

Any addition to a separate trust herein, including any income earned thereon prior to actual receipt of the addition by the trust, shall be added to the principal of such trust and thereafter held, managed, and distributed by its Trustees as part of the principal to which it is added.

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SECTION 1.05 - SEPARATE PROPERTY TO REMAIN SEPARATE

All property now or hereafter conveyed or transferred to the Trustee to be held by the Trustee pursuant to this Declaration which was Community Property, Quasi-Community Property, or Separate Property at the time of such conveyance or transfer, shall remain respectively Community Property, Quasi-Community Property, or the Separate Property of the Creator transferring such property to the Trustee. Notwithstanding the above, any Joint Tenancy Property transferred to the Trustee shall thereafter be deemed to be the Community Property of the Creators.

SECTION 1.06 - POWER LIMITATION ON COMMUNITY PROPERTY

It is the Creators' intent that the Trustee shall have no more extensive power over any Community Property transferred to the Trust Estate than either of them would have had under California Civil Code Section 5125 had this Declaration of Trust not been created. This instrument shall be interpreted to achieve this intention. This limitation shall terminate on the death of either Creator.

SECTION 1.07 - TRUST INCOME FOR CREATORS

During the joint lives of the Creators, the Trustee shall at least annually unless otherwise directed by both Creators in writing, pay to or apply for the benefit of Husband and Wife all of the net income from the Trust Estate in the same proportion as each of their respective interests in the Trust Estate. That is to say, a one-half interest to each Creator of all income produced by Community Property assets, while the income from Separate Property assets shall go to the Creator who contributed any such Separate Property.

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- During the joint lives of the Creators, should the net income of the Trust Estate be insufficient to provide for the care, maintenance, support, or desires of the Creators as herein defined, the Trustee may from time to time, in the Trustee's sole and absolute discretion, pay to or apply for the benefit of the Creators, or either of them, or any of their dependents, such amounts from the principal of the Trust Estate as the Trustee deems necessary or advisable for the care, maintenance, support or desires of the Creators. As used in this section, the term "care, maintenance, support, or desires of the Creators" shall mean:
- (A) The providing of proper care, maintenance, and support for the Creators, or either of them, during any period of illness, or other want or necessity;
- (B) The maintenance of the Creators and each of them in the manner of living to which they, and each of them, are accustomed on the date of this Declaration;
- (C) The support and maintenance in the manner to which they are accustomed on the date of this Declaration of Trust whether adult or minor, dependent on either or both of the Creators, for such support and maintenance;
- (D) The education in the manner desired by the Creators or any person, whether adult or minor, dependent on the Creators or either of them, for such education; and

(E) The desire to withdraw assets of any kind in any ratio which does not otherwise violate the terms and provisions of this Trust.

In interpreting the provisions of this section, the Trustee shall use broad discretion for the Creators' rights to withdraw principal, and rights of any Remaindermen shall be considered of secondary importance.

(END OF ARTICLE ONE)

3 TRUST PROVISIONS AFTER FIRST DEATH

ARTICLE SUMMARY

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This Article contains the administrative provisions and instructions to be followed by the Trustees after the death of the first of either Creator. If anything in this summary paragraph conflicts with any provision of this Declaration of Trust or any amendment or modification hereafter created in regard to this Trust, such conflicting language in this summary shall be null and void and this Trust shall be interpreted as if such language had not been in this Trust. This paragraph is only for the benefit of the Creators. It will assist in understanding the operative provisions of this Trust. The Trustee first collects all the assets which pass to the Trust as a result of the death of either Creator. The Trust Estate is split into two shares. These assets are then administered for the benefit of the Trust beneficiaries as determined below.

The first share is called the FAMILY TRUST. It consists of the Deceased Creator's separate property and the Deceased Creator's interest in the Community Property held by the Trust. Under current law, the maximum amount which can pass from the Deceased Creator to the next generation without Federal Estate Tax is \$600,000. Should those amounts change, the Trust is drafted in an

attempt to accommodate any changes in the law and allow for the maximum amount that can pass free of Federal Estate Tax However, major changes in the law could result in the need for a Trust amendment as to how much is placed in the FAMILY TRUST. It is possible for the Surviving Creator to have certain benefits from The three benefits are: (1) the Surviving the FAMILY TRUST. Creator can receive 100% of the income generated by the FAMILY TRUST; (2) the Surviving Creator can receive the greater of \$5,000 or 5% of the amount in the FAMILY TRUST per year; (3) the Surviving Creator can receive up to 100% of the assets in the FAMILY TRUST if they are necessary for basic maintenance purposes. Prior to the execution of this Declaration of Trust, the Creators determined which of these three powers they wanted to have in the Trust. They are contained in the Sections below. These provisions can be added or deleted by amendment to this Declaration of Trust if signed by both Creators. However, after the death of either Creator, the terms controlling the administration of the FAMILY TRUST become IRREVOCABLE.

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The second share is called the SURVIVOR'S TRUST and consists of all assets of the Trust Estate that are not included in the FAMILY TRUST share. That would include the Surviving Creator's Separate Property, his or her 1/2 of the Community Property, and any amount of the Deceased Creator's Property which exceeds the amount which can pass free of Federal Estate Tax as defined above. This share is in the total control of the Surviving Creator. The assets and provisions governing this share can be altered, amended, or revoked in whole or in part by the Surviving Creator. All of the income generated by this share goes to or for the benefit of the Surviving Creator.

SECTION 2.01 - THE TRUSTEE GATHERS ASSETS
On the death of either Creator leaving the other Creator surviving
him or her, the Trustee shall collect all insurance proceeds
payable to the Trustee by reason of such death and all bequests,
whether of real or personal property, distributable to the Trust
Estate under the terms of the last Will of the Deceased Creator or
from any other source.
SECTION 2.02 - LAST EXPENSES ARE SATISFIED
On the death of either Creator, the Trustee shall pay either from
the income or principal of the Trust or partly from the principal
and partly from the income of the Trust, as the Trustee in the
Trustee's absolute discretion may determine, the expenses of the
Deceased Creator's last illness, funeral, and burial
SECTION 2.03 - THE TRUST ESTATE IS DIVIDED
The Trustee shall divide the entire Trust Estate into two separate
trusts to be known and herein designated as the "FAMILY TRUST" and
the "SURVIVOR'S TRUST".

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SECTION 2.04 - THE "FAMILY TRUST"

26 The Trustee shall create and administer the FAMILY TRUST share in

accordance with the following provisions:

A) FAMILY TRUST ASSETS: The principal or Trust Estate of the FAMILY TRUST shall consist of the lessor of:

- 1. the Deceased Creator's Separate Property and his or her 50% interest in any Community Property, OR
- 2. assets equal in value to the maximum amount, if any, that can pass free of Federal Estate Tax by reason of the unified credit available to the Estate of the Creator after considering any adjusted taxable gifts and bequests by Will or other dispositions not qualifying for the marital deduction made by the Creator. This includes all charges to principal of the Estate which are not deducted in computation of the Federal Estate Tax on the Estate of the Deceased Creator; provided however, that the allocation to the Family Trust shall be satisfied with assets valued as of the date of allocation or distribution; provided further that any assets in the Trust Estate which do not qualify for the Federal Estate Tax marital deduction shall be first used to satisfy the allocation to the Family Trust.

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B) PAYMENT OF DEATH TAXES: The Trustee shall thereafter pay either from the income or principal of the FAMILY TRUST, or partly from the income and partly from the principal of the FAMILY TRUST, as the Trustee in the Trustee's sole and absolute discretion may determine, any inheritance, estate or death taxes that may be due by reason of the Deceased Creator's death, unless that Trustee in

- his or her absolute discretion determines that other adequate provisions have been made for the payment of such expenses and taxes.
 - (C) FAMILY TRUST INCOME AND PRINCIPAL DISTRIBUTION: The Family Trust shall be administered as defined below.
- 7 (1) INCOME: After the death of the first of the Creators
 8 to die, the Trustee shall annually or more frequently pay
 9 to or apply for the benefit of the Surviving Creator all
 10 of the net income from the principal of the FAMILY TRUST.

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death of either Creator, the Trustee shall pay annually to, or apply for the benefit of the Surviving Creator, the greator of the sum of \$5000 or 5% of the principal of the Family Trust. These sums shall be paid from the Family Trust to the Surviving Creator only upon written direction from the Surviving Creator to the Trustee of the Family Trust on or before December 1 of each calendar year. This right of invasion shall terminate for a calendar year if not elected that calendar year by the first day of December. However, the election for any subsequent calendar year may thereafter be exercisable during the respective calendar year prior to December 1.

3) TRUST INVASION: Should the Trustee determine the Surviving Creator to be in need of funds for his or her general support, health, maintenance or education to enable him or her to remain in the living standard to which he or she has become accustomed at the time this FAMILY TRUST share is created and becomes irrevocable, the Trustee may, in addition to the other powers included herein, distribute such sums from the principal of the FAMILY TRUST up to the whole thereof, as the Trustee feels necessary to satisfy the above limited purposes.

SECTION 2.05 - THE "SURVIVOR'S TRUST"

The Trustee shall administer the assets of the SURVIVOR'S TRUST share in accordance with the following terms and provisions:

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A. ASSETS OF THE SURVIVOR'S TRUST: The principal or Trust Estate of the Survivor's Trust shall consist of all the interest in each and every asset held by or received by the Trustee pursuant to this Declaration, including that property received on or by reason of the death of the Deceased Creator, not allocated to the principal or Trust Estate of the FAMILY TRUST share pursuant to the preceding Section of this Declaration.

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B. INCOME GENERATED BY THE SURVIVOR'S TRUST: During the life of the Surviving Creator, the income generated by the SURVIVOR'S TRUST share of the Trust Estate shall all go to and for the

1	benefit o	f the	Surviving	Spouse	in	convenient	but	at	least	annual
2	installme	nts.								

C. PRINCIPAL ASSETS OF THE SURVIVOR'S TRUST: During the lifetime of the Surviving Creator, the Surviving Creator may withdraw from the SURVIVOR'S TRUST any and all assets which are allocated to the SURVIVOR'S TRUST. Such withdrawal shall be initiated by delivery of written instrument to the Trustee detailing the assets which are to be withdrawn. Upon receipt of such notice, the Trustee shall immediately, or as soon thereafter as is practicable, transfer said assets to the Surviving Creator free of Trust.

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D. RIGHT OF AMENDMENT: During the lifetime of the Surviving Creator, the Surviving Creator shall have the exclusive right to create a written amendment to any portion of this instrument which relates ONLY to the SURVIVOR'S TRUST. The Surviving Creator shall not have the right to amend any other section of this Declaration of Trust after the death of the other Creator.

(END OF ARTICLE TWO)

TRUST PROVISIONS AFTER THE DEATH OF THE SURVIVING CREATOR

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ARTICLE SUMMARY

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Article details the administrative provisions and This instructions which shall govern the Trust's operation AFTER the death of the Surviving Creator. If anything in this summary paragraph conflicts with any provision of this Declaration of Trust or any amendment or modification hereafter created in regard to this Trust, such conflicting language in this summary shall be null and void and this Trust shall be interpreted as if such language had not been in this Trust. This paragraph is only to help the Creators understand the operative provisions of this Trust. It will assist in understanding the operative provisions of this Trust. The Trustee shall first gather all of the assets which belong to the Trust as a result of the Surviving Creator's death. After payment of the expenses associated with the death of the Surviving Creator, the Trustee shall administer the Trust assets in accordance with the distributive provisions of Trustee shall first pass the assets of the The SURVIVOR'S TRUST share to the persons designated in any special power of appointment exercised by the Surviving Creator in his or her Will or any valid Codicil thereto. However, to be valid and binding upon the Trustee, the Surviving Spouse must also deliver a copy of the Will or Codicil containing the special power of appointment to the Trustee prior to the death of the Surviving Creator. If the Surviving Creator does not designate any such special power of appointment in his or her Will, the assets of the Survivor's Trust share and the assets of the Family Trust shall be combined and administered pursuant to the provisions elected by the Creators. The first distributive provision deals with income. It is the Creators' intent that this Trust should but the Trustee may distribute its income at least annually, distribute the income at more frequent intervals. As to the principal, almost limitless options exist with regard to the provisions and requirements which the Trust Creators may impose upon individuals prior to their attainment of the designated assets Creators herein grant to them. The Creators have elected the requirements (if any) as hereinafter stated, but understand that at any time prior to the death of either Creator, they may change or alter the terms and provisions of this Article.

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SECTION 3.01 - THE TRUSTEE GATHERS ASSETS

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On the death of the Surviving Creator, the Trustee shall collect all insurance proceeds payable to the Trustee by reason of such death, all bequests and devises distributable to the Trust Estate under the terms of the last Will of the Deceased Creator, and any and all other assets passing to the Trust as the result of the death of the Surviving Creator.

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On the death of the Surviving Creator, the Trustee shall pay either from the income or principal of the SURVIVOR'S TRUST or partly from the principal and partly from the income of the SURVIVOR'S TRUST, as the Trustee in the Trustee's sole and absolute discretion may determine, the expenses of the Deceased Creator's last illness, funeral, and burial unless the Trustee determines that other adequate provisions have been made for payment of such expenses.

SECTION 3.03 - PAYMENT OF DEATH TAXES

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The Trustee shall thereafter pay either from the income or principal of the SURVIVOR'S TRUST or partly from the income and partly from the principal of the SURVIVOR'S TRUST, as the Trustee in the Trustee's sole and absolute discretion may determine, any inheritance, estate or death taxes that may be due by reason of the Surviving Creator's death, unless that Trustee determines that other adequate provisions have been made for the payment of such taxes.

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On the death of the Surviving Creator, the principal of the Survivor's Trust and any accrued or undistributed new income from the principal of the Survivor's Trust shall go to and be distributed by the Trustee in such a manner and to such persons, including the estate, the creditors, or the creditors of the estate of the Surviving Creator as the Surviving Creator shall have appointed and directed by specific reference to this power of appointment in his or her last Will admitted to probate by a court of competent jurisdiction.

SECTION 3.05 - COMBINING OF THE SURVIVOR'S TRUST AND THE FAMILY TRUST

Should the Surviving Creator fail to exercise effectually, in whole or in part, the power of appointment described in the previous paragraph of this Declaration, the unappointed portion of the principal of the Survivor's Trust and the unappointed portion of any accrued or undistributed net income from the principal of the Survivor's Trust shall be added to the principal of the Family Trust. These shall then be held, administered and distributed by the Trustee pursuant to the provisions of this Declaration of Trust in the same manner as if they had been originally included in the principal of the Family Trust.

1	SECTION 3.00 - DIVIDING THE RESULTING TRUST ESTATE INTO SHARES
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- 3	The Trustee shall thereafter divide the Trust Estate into shares
4	for the benefit of CHARLES R. KEMNITZ AND JACK T. KEMNITZ, the
5	children of the Creators. Each child shall be entitled to receive
6	an equal share.
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8	SECTION 3.07 - TRUST INCOME DISTRIBUTION
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10	The Trustee shall apply and distribute the net income of each of
11	the shares of the resulting Trust Estate set aside for the benefit
12	of the Creators' children, CHARLES R. KEMNITZ AND JACK T. KEMNITZ
13	as follows:
14	a. until the principal of each share of the Trust Estate has
15	been distributed, the Trustee shall distribute at frequent and
6	convenient intervals, but at least annually, all of the net income
17	of the Trust Estate;
18	b. such distribution shall be in amounts proportional to the
19	interests held in each of the shares by the children of the
20	Creators.
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22	SECTION 3.08 - TRUST PRINCIPAL DISTRIBUTION
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24	A. As soon as practicable, the Trustee shall distribute to each
25	such child 100% of the then balance of the principal of his share
26	of the Trust Estate.

B. If either child for whom a share of the Trust Estate has been set aside should die prior to the above distribution, the Trustee shall distribute all the balance of such deceased child's share of the Trust Estate to the Creators' other living child, or if both are predeceased, then to the surviving issue of the Creators' deceased children on the principle of representation. Notwithstanding anything above to the contrary, any principal distribution to Creators' grandchildren, shall not occur prior to age 18. However, in any interim period, the Trustee may distribute from the principal of the Trust Estate, such sums as in his discretion are necessary for the health, education and welfare of the grandchildren.

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C. If both of the Creators' children and their issue should die prior to final distribution of the Trust Estate, all of the Trust Estate not disposed of as hereinabove provided shall be distributed one-half (1/2) equally to the Husband's nephews, GARY KRUEGER, JOHN STRID AND THOMAS STRID, or to the survivor of any of them, or if none, then to the persons who would then be the Husband's heirs; and the other one-half (1/2) to the persons who would then be the heirs of the Wife. The identities and respective shares of the aforesaid heirs are to be determined in accordance with the intestate succession laws of the State of California then in effect relating to the succession of Separate Property not acquired from a predeceased spouse. If either of the Creators have no such heirs, then all of the Trust Estate shall be distributed to the aforesaid heirs of the other.

D. Unless otherwise stated to the contrary above, each share of the Family Trust set aside for the benefit of the surviving issue of a deceased child of the Creator, as hereinabove provided, shall be distributed immediately to the surviving issue of such deceased child on the principle of representation.

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(END OF ARTICLE THREE)

GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE SUMMARY

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The provisions of this Article apply general principles of law to the Trust as well as making the Declaration of Trust more flexible during the administrative periods of the Trust's existence. If anything in this summary paragraph conflicts with any provision of this Declaration of Trust or any amendment or modification hereafter created in regard to this Trust, such conflicting language in this summary shall be null and void and this Trust shall be interpreted as if such language had not been in this Trust. This paragraph is only to help the Creators understand the operative provisions of this Trust.

The first portion of this Article deals with the powers granted to the Trustees. They are broad and encompassing, and include the power to administer the assets with the same authority and power as the Creators had prior to the creation of the Trust. Some powers are limited to the Creators and do not extend to the subsequent Trustees. Unless the power is specifically so limited in its language, it does extend to the subsequent Trustees.

This article also defines incapacity and determines Trust disposition during any period of incapacity. Simply, incapacity is a mental or physical state wherein an individual is incapable of making reasonable financial decisions. During any period of incapacity, the Trust is irrevocable. This protects the assets

from the undue influence of any third party individuals who would use their influence to their own benefit and to the detriment of the Creators or their intended heirs.

The Trustee is also directed with regard to what to do in the event of simultaneous deaths of the Creators, coordination with the Probate Estate (if any) of the Creators or either of them, and what to do with undistributed income interests.

Certain accounting procedures are required by law. The Trustees must give the beneficiaries an annual accounting. For the Creators, this may be as complete or as incomplete as desired. It does not impose an accounting burden on the Creators by requiring them to prepare detailed records. However, for the protection of third parties, subsequent Trustees must abide by this requirement to perform their fiduciary duty and to act as a guard against any fraud or misappropriation of Trust Assets.

The Spendthrift Provision of the Trust is also in this Article. It prohibits creditors of the Trust's subsequent beneficiaries (generally the Creator's children) from relying on the assets of the Trust to extend credit. Thus, the heir is prohibited from pledging the assets of the Trust as collateral, and thereby spending it before he or she is entitled to receive it.

Finally, the Trust termination paragraph is included in this Article. This paragraph is required to assure the validity of the Trust and to assure that the Trust does not violate a law known as the Rule Against Perpetuity. This law was established to prohibit an individual from controlling assets "from the grave" for a period of time calculated by the legislature as against public policy.

The Trustee shall have control with respect to any and all 3 4 property that may at any time be held by the Trustee pursuant to 5 this Declaration, whether such property constitutes principal or 6 accumulated income of any trust provided for in this Declaration. 7 The powers granted to the Trustee shall be exercisable in 8 Trustee's sole and absolute discretion at any time and from time 9 to time on such terms and in such manner as the Trustee may 10 advisable. The Trustee's powers shall include the power to:

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- 12 A. SELL ASSETS
- 13 Sell, convey, exchange, convert, improve, repair, partition,
- 14 divide, allot, subdivide, create restrictions, easements, or other
- 15 servitudes thereon, and otherwise operate and control.
- -6 B. LEASE ASSETS
- 17 Lease for terms within or beyond the term of any trust provided
- for in this Declaration and for any purpose, including exploration
- 19 for and removal of gas, oil and other minerals; and enter into any
- 20 covenants and agreements relating to the property so leased or any
- 21 improvements which may then or thereafter be erected on such
- 22 property.
- 23 C. ENCUMBER ASSETS
- 24 Encumber or hypothecate for any trust purpose by mortgage, deed of
- 25 trust, pledge or otherwise.

- D. ADMINISTER INSURANCE
- Carry insurances of such kinds and in such amounts as the Trustee
- 3 may deem advisable at the expense of the trusts provided for in
- 4 this Declaration.
- 5 E. LITIGATE
- 6 Commence or defend at the expense of any trust provided for in
- 7 this Declaration such litigation with respect to any such trust or
- 8 any property of the Trust Estate as Trustee may deem advisable and
- 9 employ, for reasonable compensation payable by any such trust
- such counsel as the Trustee deems advisable for that purposes
- 11 F. INVEST
- 12 Invest and reinvest the Trust funds in such property as the
- 13 Trustee, exercising reasonable business judgment, may deem
- 14 advisable, whether or not such property is of the character
- specifically permitted by law for the investment of Trust funds;
- provided, however, that the Trustee is not authorized to invest or
 - 17 reinvest the Trust funds in property which is nonproductive of
 - 18 income; provided, further, that in the event that any income
 - 19 producing property of the Trust subsequently becomes nonproductive
 - 20 of income, the Trustee is directed at such time to convert such
 - 21 nonproductive property to property productive of income;
 - 22 G. VOTE
 - 23 Vote, by proxy or otherwise, in such manner as Trustee may
 - 24 determine to be in the best interests of the Trust provided for in
 - 25 this Declaration any securities having voting rights held by the
 - 26 Trustee pursuant to this Declaration.
 - 27 H. PAY BILLS
- 28 Pay any assessments or other charges levied on any stock or other

- 1 I. SUBSCRIBE
- 2 Exercise or not exercise as Trustee may deem best any
- 3 subscription, conversion or other rights or options which may at
- 4 any time attach, belong or be given to the holders of any stocks,
- 5 bonds, securities or other instruments held by it in trust
- 6 pursuant to this Declaration;
- 7 J. FORECLOSE
- 8 Participate in any plans or proceedings for the foreclosure,
- 9 reorganization, consolidation, merger or liquidation of any
- 10 corporation or organization that has issued securities held by the
- Il Trustee or will issue securities to be held by Trustee in trust
- 12 pursuant to the terms of this Declaration, to deposit securities
- 13 with and transfer title or securities on such terms as Trustee may
- 14 deem in the best interest of the trusts to any protective or other
- 15 committee established to further or defeat any such plan or
- proceeding;
 - 17 K. ENFORCEMENT ACTIONS
 - 18 Enforce any mortgage, deed of trust, or pledge held by Trustee in
 - 19 Trust pursuant to this Declaration and at any sale under any such
 - 20 mortgage, deed of trust or pledge, to bid and purchase at the
 - 21 expense of any trust provided for in this Declaration, any
 - 22 property subject to such security instrument;
 - 23 L. COMPROMISE CLAIMS
 - 24 Compromise, submit to arbitration, release with or without
 - 25 consideration and otherwise adjust any claims in favor of or
 - 26 against any trust provided for in this Declaration;

- 1 M. DISTRIBUTE GIFTS
- 2 Distribute gifts of up to \$10,000 per year per donee out of
- principal or interest or in any proportion of the two that the
 - 4 Trustee, in his sole discretion, deems advisable; this power
 - 5 extends ONLY to the Creators of this Trust and terminates with
 - 6 their death.
 - 7 N. INVEST IN BUSINESS
 - 8 Invest in and guarantee a business, including sums necessary for
 - 9 funding, any existing business engaged in by the Trust as well as
- 10 capitalizing new business ventures. The power to invest in a NEW
- ll business venture shall extend only to the Creators of the Trust.
- 12 O. GENERAL POWER
- 13 Subject to any limitations expressly set forth in this Declaration
- 14 and faithful performance of Trustee's fiduciary obligations, to do
- 15 all such acts, take all such proceedings, and exercise all such
- rights and privileges as could be done, taken or exercised by an
- 17 absolute owner of the trust property.
- 18 P. BORROW
- 19 The Trustee shall have the power to borrow money for any trust
- 20 purpose (including from the probate estate for the purpose of
- 21 paying taxes) on such terms and conditions as the Trustee may deem
- 22 proper from any person, firm or corporation. This includes the
- 23 power to borrow money on behalf of one trust from any other trust
- 24 provided for in this Declaration, and to obligate the trusts, or
- 25 any of them provided for in this Declaration to repay such
- 26 borrowed money.

- Q. LOAN TO TRUST
- 2 The Trustee is authorized to loan or advance Trustee's own funds
- 3 for any Trust purpose, to any trust provided for in this
- 4 Declaration. At the time such loan or advance is made, the
- 5 Trustee may charge the Trust the same rate of interest the Trustee
- 6 would have charged had such loan or advance been made to a person
- 7 not connected with such trusts having a net worth equal to the
- 8 value of the principal of such trust. Any such loan or advance,
- 9 together with the interest accruing on such loan or advance, shall
- 10 be a first lien against the principal of the trust to which such
- 11 loan or advance is made. It shall be repaid from the income or
- 12 principal of such trust as the Trustee in his sole and absolute
- 13 discretion deems best for the interests of such trust and its
- 14 beneficiaries.
- 15 R. PURCHASE SECURITIES
- The Trustee is authorized to purchase securities or other property
 - including stocks, mutual funds, bonds, margin accounts, options,
 - and commodities for the Trust Estate. The Trustee is also
 - 19 authorized to purchase securities or other property from, and to
 - 20 make loans and advancements to the Probate Estate with or without
 - 21 security to the Executor or other representative of the Estate of
 - 22 either Creator.
 - 23 S. MANNER OF HOLDING TITLE
 - 24 The Trustee may hold securities or other property held by Trustee
 - 25 in trust pursuant to this Declaration in Trustee's name as Trustee
 - 26 under this Declaration, in Trustee's own name without

- l designation showing it to be Trustee under this Declaration, in
- 2 the name of Trustee's nominee, or the Trustee may hold such
- 3 securities unregistered in such condition that ownership will pay
- 4 by delivery. However, this right to hold title in other than the
- 5 name of the Trust shall terminate after the death of the Creators,
- 6 and the subsequent Trustee(s) shall immediately transfer all Trust
- 7 assets into the name of the Trust.
- 8 T. ALLOCATE INCOME AND EXPENSE
- 9 Except as otherwise specifically provided for in this Declaration,
- 10 the Trustee shall allocate to the income or principal of each
- 11 Trust provided for in this Declaration all receipts and
- 12 expenditures received or incurred by Trustee in administering
- 13 these Trusts. This will be in the manner provided by the Revised
- 14 Uniform Principal and Income Act in effect on the date of this
- 15 Declaration in the State of California.
- -16 U. BANKING POWERS
 - To engage in and perform all banking and related transactions
 - including Certificates of Deposit, Savings Accounts, Checking
 - 19 Accounts, Money Market Accounts and any and all other banking
 - 20 functions.

- 21 V. CAPACITY TO ACT INDIVIDUALLY
- 22 Either Creator acting in their capacity as Trustee and acting
- 23 alone, may expressly perform the following actions:
- Open, close, deposit in and draw from bank accounts,
- 26 savings and loan accounts, brokerage accounts and any and
- 27 all similar deposit, custodian, or safekeeping accounts.

- 2. Obtain, dispose of, hire and otherwise use any safe
 deposit box or similar receptacle.
- \sim 3 3. Receipt for money or other assets.

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- 4. Borrow money or property and execute notes and any documents securing any such borrowing.
 - 5, Execute tax returns, reports and similar items, endorse tax refund checks and perform any other act required of the Trustee by any revenue law or procedure thereunder.
 - 6. Endorse, assign, convey, deed, transfer, or otherwise pass title to any and all real and/or personal property and any and all interests therein.
 - 7. Sue as claimant or plantiff in any court or administrative body and to execute any document or pleading necessary or incidental to any such suit.
 - 8. Defend the Trust, the Trustees and the beneficiaries in any court or administrative body and execute any document or pleading necessary or incidental to any such defense.
 - 9. Buy, sell, lease, exchange and otherwise deal in and with any and all property of every kind.
 - 10. Pay out and/or distribute Trust assets.
 - The foregoing shall not enlarge or limit the powers and rights of the Trustors as provided by California law relating to community property contributed to the Trust Estate.
- 25 II. Purchase securities or other property, including 26 stocks, mutual funds, bonds, margin accounts, options, and 27 commodities for the Trust Estate.

W. RETAIN CREATORS' RESIDENCE

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After the death of the first Creator to die, the Trustee is authorized to retain in any trust or trusts provided for in this Declaration, any property occupied by the Creators as their principal place of residence at the time of death of the first Creator to die for the personal use of the Surviving Creator as long as the Surviving Creator may desire to occupy such residence property. During such retention, the Trustee shall pay from either the income or principal of the trusts provided for in this Declaration, as the Trustee may deem in the best interests of such trusts and their beneficiaries, all taxes and assessments levied or assessed against such property, plus all costs of keeping such property properly insured, maintained and repaired. Surviving Creator shall not be obligated for payment of rent. On written request of the Surviving Creator, the Trustee may sell such property and replace it with other property of comparable or lower value, to be retained in trust in the same manner as the replaced residence property, suitable in the Trustee's judgment as a residence for the Surviving Creator.

X. RETAIN NON-INCOME PRODUCING PROPERTY

- 21 During the joint lives of the Creators, the Trustee is authorized
- 22 to retain in the trusts provided for in this Declaration for as
- 23 long as the Trustee may deem advisable and in the best interest of
- 24 such trusts, any property received by the Trustee from either or

- both Creators, whether or not such property is of the character permitted by law for the investment of Trust funds. After the death of the first Creator to die, the Trustee may retain any such property in the Trust provided for in this Declaration only so long as such property is productive of income.
- Y. DISTRIBUTION IN KIND OR CASH

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On any division of the assets of the Trust Estate into shares or partial shares and on any final or partial distribution of the assets of the Trust Estate or any trust provided for in this Declaration, the Trustee, in its sole and absolute discretion, may divide and distribute such assets in kind, may divide or distribute undivided interests of such assets, or may sell all or any part of such assets, and make division or distribution in cash or partly in cash and partly in kind. The decision of the Trustee, either prior to or on any division or distribution of such assets, as to what constitutes a proper division of such assets of the Trust Estate or any trust provided for in this Declaration shall be binding on all persons in any manner interested in any trust provided for in this Declaration.

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- A. PROVISIONS DURING PERIOD OF INCAPACITY: During the joint lives
 of the Creators, should either Creator become incapacitated as
 defined below, the Trustee may, in the Trustee's sole and absolute
 discretion:
 - 1. Pay the entire net income of the Trust Estate in monthly or other convenient installments to the remaining competent Creator, or
 - 2. Apply such portion of the net income of the Trust Estate up to the whole thereof, for the benefit of the Creator so adjudged incompetent or unable to manage his or her own affairs.
 - 3. Declare void and without effect, any attempt by the Creator to exercise the reserved rights of revocation, amendment, withdrawal of assets, control over Trustees, etc., unless a court of competent jurisdiction determines otherwise, or a Creator's disappearance constitutes incapacity. During any period of either Creator's incapacity, this Trust is irrevocable and unamendable. As Creators do not intend that any taxable gift be deemed made by reason of such irrevocability, it is expressly provided that Creators shall at all times have the power to appoint to any person, designated in any way in this agreement as a vested or contingent beneficiary, any and all assets contained in this Trust at

the time of Creator's death said power being exercisable, however, only be specific reference to said power in Creator's Will duly proved for probate.

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B INCAPACITY DEFINED

In the event and under the circumstances that any Trustee or any beneficiary hereinunder comes into possession of any of the following:

- 1) A court order, that such Trustee or beneficiary considers jurisdictionally proper and currently applicable, holding a person to be legally incapacitated (unable to act in his or her own behalf) or appointing a guardian to act for him or her, or
- 2) Duly executed, witnessed, acknowledged written certificates of two licensed physicians, at least one of which is then unrevoked. Each physician must be currently certified by a recognized medical board. Each certificate must verify that such physician has examined a person and concluded that by reason of accident, mental deterioration, or similar cause, such person had at the date thereof, become incapacitated (unable to act rationally and prudently in his or her own best interests financially), or

3. Evidence the Trustee or beneficiary deems valid and currently applicable as to a Creator's disappearance, unaccountable absence, or detainment under duress where he or she is unable to look after his or her own best interests effectively and prudently.

Then, in that event and under those circumstances:

- 1. Such person shall be considered incapacitated as that term is used in and for all purposes of this instrument, and
 - 2. Such incapacity shall be deemed continuous until or unless such court order or certificates have been revoked and/or circumstances have become inapplicable.

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Any physician's certificate may be revoked by a similar certificate to the effect that that person is no longer incapacitated. It must be executed by either the original certifying physician or by two other licensed, board certified physicians. No Trustee shall be under any duty to institute any inquiry into a person's possible incapacity, but the expense of any such inquiry reasonably instituted may be paid from Trust assets. Payment for said inquiry refers both to a reasonable inquiry as to the incapacity of such individual, and to that inquiry as to the revocation of such a certificate.

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Should both Creators die simultaneously or under any circumstances rendering it difficult or impossible to determine which Creator predeceased the other, each Creator shall, for the purpose of disposing of his separate property be deemed to have predeceased the other Creator.

SECTION 4.04 - COORDINATION WITH CREATORS PROBATE ESTATE

- A. At any time during the continuance of the original Trust berein, and after either Creator's death, the Trustees may distribute to the Deceased Creator's Probate Estate, as beneficiary of such Trust, cash and/or other property out of any assets then held by such Trust. This excludes anything allocated to the Survivor's Trust. It excludes anything restricted from such a distribution by Paragraph C of this Section, including anything classified as post-death trust income to whatever extent such Trustees, in their sole and absolute discretion, deem advisable in the best interest of the Creator's beneficiaries.
- B. To relieve Creator's Probate Estate from the burden of paying them, any estate, inheritance, succession, or other similar death taxes which may be imposed as a result of Creator's death (other than any generation skipping tax), as well as funeral, last illness, and administration expenses, debts, and other proper

charges against Creator's Estate may at any time be paid out of any assets then held by the original Trust herein. This excludes anything allocated to the Survivor's Trust and excludes anything restricted from such a distribution by Paragraph C below, including anything classified as post-death trust income. To whatever extent the Trustees of the original Trust herein, in their sole and absolute discretion, deem advisable and generally in the best interest of the Creator's beneficiaries, provided however that such Trustees shall be required to:

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- (1) Redeem, in payment of Creator's Federal Estate Tax (excluding deficiencies which the Trustees have no reason whatsoever to expect might be assessed), or
- (2) Transfer to Creator's Probate Estate for redemption by it, all bonds issued by the United States Treasury Department owned by the Trustees at the time of the death of either Creator. These may be redeemed at their par value plus accrued interest in payment of such taxes insofar as bonds held by this and all other trusts requiring such redemption exceed the total tax. Each trust's redemption amount shall be reduced in proportion to the face amount of such bonds held by each such trust.

The Trustees may rely on whatever evidence of the amount and propriety of such taxes, expenses, and debts which they deem

expedient to pay or provide for as they reasonably judge appropriate under the circumstances.

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- C. All other provisions hereof to the contrary notwithstanding, under no circumstances shall any restricted proceeds, as hereinafter defined, be either directly or indirectly (1) distributed to or for the benefit of Creator's executors or Creator's Probate Estate, or (2) used to pay any obligations of Creator's Estate. The term "restricted proceeds" means:
 - (1) All qualified plans, individual retirement accounts, or similar benefits which are received or receivable by any Trustee herein which, if paid solely to a beneficiary "other than the Executor" of the Creator's estate, would be excluded from Creator's gross estate for Federal Estate Tax purposes under Section 2039 of the Internal Revenue Code in effect at Creator's death, and
 - (2) All proceeds of insurance on Creator's life which, if paid to a beneficiary other than Creator's Estate, would be exempt from inheritance or similar death taxes under applicable state death tax laws.

However, the term "restricted proceeds" shall not include any qualified plan or similar death benefits that would not in fact be excluded from Creator's gross Estate under the applicable subsection of Section 2039 even though such benefits were

receivable by a beneficiary other than Creator's Executor. It shall not include any life insurance proceeds which would be subject to no greater state or federal death tax should this restriction not exist.

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SECTION 4.05 - DIRECTION TO MINIMIZE TAXES

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In the administration of each Trust herein, its fiduciaries shall exercise all tax related elections, options, and choices available in such manner as they in their sole but reasonable judgment (where appropriate, receiving advice of tax counsel) believe will achieve the overall minimum in total combined present and reasonably anticipated (but appropriately discounted) future administrative expenses and taxes of all kinds, upon not only such trust assets, but also its beneficiaries, the other trusts herein and their beneficiaries and Creator's Probate Estate. Without limitation on the generality of the foregoing direction (which shall to that extent supersede the usual fiduciary duty of impartiality), such fiduciaries shall not be accountable to any person interested in any trust or in either Creator's Estate for the manner in which they shall carry out this direction to minimize overall taxes and expenses. This includes any decision they make not to incur the expense of detailed analysis of alternative choices. Even though their decisions in this regard may result in increased tax or decreased distribution to a trust,

to the Estate, or to one or more beneficiaries, there shall in no event be any compensation readjustments or reimbursements between any of the trusts herein, any of the trust or estate accounts, or beneficiaries because of the way the fiduciaries carried out this direction.

SECTION 4.06 - PERIODIC ACCOUNTINGS

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The Trustee shall periodically (at least annually) prepare and deliver to each Creator and beneficiary mentioned in this Declaration, a written accounting of the Trustee's administration of the trusts herein provided for. Absent fraud or other misrepresentation, a written approval of any such accounting signed by any Creator or beneficiary shall constitute an absolute release of the Trustee from any and all liability for any matters stated in such accounting. Such approval and release shall be binding not only on the Creator or beneficiary who signed it but also on the administrators, executors, successors and assigns of such Creator or beneficiary.

SECTION 4.07 - SPENDTHRIFT PROVISION

Unless expressly provided for in this Declaration, no beneficiary of any trust herein shall have any right, power or authority to alienate, encumber, or hypothecate his or her interest in the principal or income of such trust in any manner. No interest of any beneficiary shall be subject to claims of his or her creditors or liable to attachment, execution or other process of law.

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Whenever the right of any beneficiary to payments from the net income or principal of any trust provided for in this Declaration shall terminate because of death or other cause, any accrued net income from such trust undistributed by the Trustee on the date of such termination shall be held, administered, and distributed by the Trustee in the same manner as if such income had accrued and been received by the Trustee after the date such beneficiary's right to receive payments from such trust terminated.

SECTION 4.09 - PERPETUITIES SAVINGS CLAUSE

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The trusts created in this Agreement shall terminate upon the day next preceding the expiration of twenty-one (21) years after the death of the Creators and their issue now living, in the event these trusts shall not have previously terminated in accordance with the terms hereof. In the event of termination of these trusts as provided for in this Paragraph, the Trustee shall distribute the Trust Estate as it shall then be constituted, together with any net income, to the beneficiaries then entitled to the income from the Trust Estate in the same proportions in which they are entitled to such income.

(END OF ARTICLE FOUR)

3 TRUSTEE DESIGNATIONS

5 ARTICLE SUMMARY

This Article contains the appointment provisions for initial and subsequent Trustees. Initially, the Creators of the Trust act as Trustees. Following the death of one or both of them, different individuals or entities will become the Subsequent Trustees. With certain limitations as defined in the powers section, the Subsequent Trustees have the same powers, authorities and discretions as the initial Trustees.

SECTION 5.01 - TRUSTEE APPOINTMENT

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The following will act as Trustees in the indicated order of succession and named Trustees and Subsequent Trustees shall serve without bond.

First: The Creators, ROBERT F. KEMNITZ, Husband, and BLANCHE E. KEMNITZ, Wife, together as Co-Trustees, each with the individual capacity to sign for and bind the Trust in all respects. Upon the incapacity of one of the Creators, as defined herein, the other Creator shall serve as sole Trustee with sole signature authority over all assets in this Declaration of Trust. Should both Creators become incapacitated as defined herein, then Creators' children, CHARLES R. KEMNITZ AND JACK T. KEMNITZ, shall serve as

Co-Trustees, or the survivor of either of them as Trustee.

Second: Upon the death of either of the Creators, the Surviving
Creator shall serve as Trustee of the Survivor's Trust, and
CHARLES R. KEMNITZ AND JACK T. KEMNITZ shall serve as Co-Trustees
of the Family Trust, or the survivor of either of them as Trustee

5 of the Family Trust.

Third: At the death or incapacity of the Surviving Creator, CHARLES R. KEMNITZ AND JACK T. KEMNITZ shall serve as Co-Trustees of all Trusts created herein, or the survivor of either of them as Trustee of all Trusts.

Fourth: A Trustee chosen by the majority of beneficiaries, with a parent or legal guardian voting for minor beneficiaries; provided, however, that the issue of any deceased child shall have collectively only one vote.

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SECTION 5.02 - SUCCESSOR TRUSTEE POWERS

Any successor Trustee taking office pursuant to Section 5.01 of this Declaration shall immediately succeed to all title of the prior Trustee. He shall have all the power, rights, discretions, and obligations conferred on such Trustee by this Declaration as herein limited.

SECTION 5.03 - TRUSTEE COMPENSATION

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Trustees other than the Creators hereof shall be entitled to be compensated for their reasonably necessary expenses as well as reasonable compensation for their services not to exceed one (1) percent of the Trust corpus per annum.

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(END OF ARTICLE FIVE)

MISCELLANEOUS PROVISIONS

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5 ARTICLE SUMMARY

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This Trust Article contains miscellaneous Trust provisions we believe are self explanatory. They are mostly the same from one trust to the next. For that reason, they have been drafted to be as simple and understandable as possible.

The only paragraph thought to require explanation in this Section concerns the idea of incontestability. It is possible that one or more beneficiaries can believe he should receive more than the amount or percentage of the Estate which is granted to him under the terms of this Declaration of Trust. Where this happens, the person seeking such disproportionate share must be certain of his or her position before challenging the terms herein. If the challenger is proven wrong and is not entitled to more than the portion stated herein, that contesting beneficiary will receive NONE of the amount he would otherwise have received. This Paragraph is included to discourage future litigation and associated expense which would be incurred by the Trust.

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- It is not intended that the laws of only one particular state

 4 shall necessarily govern all questions pertaining to all of the

 5 trusts herein. Rather:
 - A. The validity of each trust and its particular provisions shall be governed by the laws of whatever state has sufficient connection with such trust and whose laws will support such validity.
 - B. The meaning and effect of the terms of this Declaration of Trust and of any other Declaration of Trust related hereto, shall be governed by the laws of the state in which the initial Trust under that Declaration of Trust was created (California governs this Declaration of Trust) and such other state as may be designated in the governing instrument of any trust receiving an appointment herein.
 - C. The administration of each trust herein shall be governed by the laws of the state in which that trust is then being administered (based on the location of the principal office of the Trustee then having custody of that Trust's principal assets and records). That state's courts shall have exclusive jurisdiction over that administration of the Trust with respect to any period during which it is thus being administered in that state. The foregoing shall apply even though the situs of some trust assets or the home of the Creator, a Trustee, or beneficiary may at some time or times be elsewhere.

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Should any provision of this Declaration be or become invalid or unenforceable, the remaining provisions of this Declaration shall be and continue to be fully effective.

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SECTION 6.03 - INCONTESTABILITY

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The beneficial provisions of this Declaration of Trust and the Creator's Last Will and Testaments are intended to take priority over any other rights, claims, or interests of any nature. statutory or otherwise. This excludes bona fide pre-death debts which any beneficiary herein may have against or in Creator's Estate and/or the properties in this Accordingly, if any beneficiary herein asserts any claim (except a legally enforceable debt), statutory election, other right or interest against or in either Creator's Estate or Will or any properties of this Trust, other than pursuant to the express terms hereof or of said Will, directly or indirectly contests, disputes, calls into question before any court, the validity of this or Declaration of Trust or of said Will or the validity of any provisions of this Declaration of Trust or of said Will, then;

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A. Such beneficiary shall thereby absolutely forfeit any and all beneficial interests of whatsoever kind and nature which such beneficiary might otherwise have under this Declaration of Trust. The interests of the other beneficiaries herein shall then be appropriately and proportionately increased and/or advanced.

1	B. All of the provisions of this Declaration of Trust, to the
2	extent that they confer any benefits, powers, or rights whatsoeve
3	upon such claiming, electing, or contesting beneficiary, shall
4	thereupon become absolutely void and revoked.

- C. If then acting as a Trustee, such claiming, electing, or contesting beneficiary shall automatically cease to be a Trustee. He shall thereafter be ineligible to select, remove, or become a Trustee.
- The foregoing shall not be construed so as to limit the appearance of any beneficiary as a witness in any proceeding involving this Declaration of Trust or said Will or in any capacity in any proceeding solely for the construction of either of said documents.

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(END OF ARTICLE SIX)

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1	WE, AND EACH OF US, CERTIFY THAT:
2	l. As the Creators, we, and each of us, approve such Declaration
3	of Trust in all particulars.
4	2. The foregoing Declaration of Trust correctly states the terms
5	and conditions under which the Trust Estate is to be held,
6	managed, administered and disposed of by the Trustee(s).
7	3. As the Trustees named in this Declaration of Trust, we, and
8	each of us, approve and accept the trusts provided for in this
9	Declaration.
10	4. This Declaration of Trust may be executed in duplicate or
11	triplicate, one or two copies of which shall be with Creators and
12	an additional copy may be held by our Attorney, Robert E. Hales,
13	of Orange County, California. Any of the original copies will be
14	legal and enforceable.
15 16	EXECUTED ON MAY 30, 1989, AT SAN CLEMENTE, CALIFORNIA.
17	BY ASSESSED AND DIRECT
19 20	ROBERT F. KEMNITZ CREATOR SLANCHE E. KEMNITZ CREATOR
21 22	BY: TRUSTEE DENER OF EMPLY TRUSTEE
23 24 25 26	STATE OF CALIFORNIA) COUNTY OF ORANGE)SS

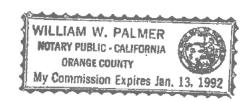


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32 33 BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC IN AND FOR SAID STATE, personally appeared ROBERT F. KEMNITZ AND BLANCHE E. KEMNITZ, known to me to be the persons whose names are subscribed to the within instrument and acknowledged to me that they executed on MAY 30, 1989, at SAN CLEMENTE, California.

WITNESS my hand and official seal



114172.181.2

To:

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY

Jon Christensen, Treasurer-Tax Collector

Re: Claim for Excess Proceeds	2021 JUN 17 PM 4: 1.9
TC 215 ITEM 1082 Parcel Identification Number: 350213010	RIVERSIDE COUL
Assessee: KEMNITZ ROBERT ESTATE OF	TREAS-TAX COLLECTOR
Situs:	
Date Sold: May 5, 2020	
Date Deed to Purchaser Recorded: July 15, 2020	
Final Date to Submit Claim: July 15, 2021	
I/We, pursuant to Revenue and Taxation Code Section 4675, hereby \$\frac{\psi 978.48}{978.48}\$ from the sale of the above mentioned real property. I/N owner(s) [check in one box] at the time of the sale of the property as Document No. 2013 - 040 8099; recorded on \frac{\psi/2 \sim /13}{2013}. A copy of the trightful claimants by virtue of the attached assignment of interest. I/We have of documentation supporting the claim submitted.	We were the lienholder(s), property is evidenced by Riverside County Recorder's his document is attached hereto. I/We are the
NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCL	
Quick Claim Deed Grant Deed Charles Kennitz 13 th	he son of Robert and Blanche Kommite wife of Charles. Charles' Brother
1)(\alpha \mathred \ma	Leceased. Charles is the sola
will Trust Surviving heir wi	the his wife Alisa.
f the property is held in Joint Tenancy, the taxsale process has severed the ave to sign the claim unless the claimant submits proof that he or she is claimant may only receive his or her respective portion of the claim. I/We affirm under penalty of perjury that the foregoing is true and correct. Executed this	e California, State
Print Name 221 Ave Street Address Saw Clen City, State, Zip Phone Number	

RECEIVED

RECORDING REQUESTED BY CHICAGO TITLE INSURANCE COMPANY AND WHEN RECORDED MAIL THIS DEED AND, UNLESS OTHER PIECE SHOWN BELOW, MAIL TAX STATEMENTS TO NAME Ar. and Mrs. Robert Kemitz San Clemente, Ca. 92672 Title Order No. Freque No. SPACE ABOVE THIS LINE FOR RECORDER'S USE Quitclaim Deed The undersigned declares that the documentary transfer tax is \$ "HIL" INTERPANTLY ONLY The of the state o promputed on the full value of the interest or property conveyed, or is property conveyed, or is property conveyed, or is computed on the full value less the value of liens or encumbrances remaining thereon at the time of sale. The land, truements or realty is located in truements or realty is located in truements of realty of a city of a De 5 FOR A VALUABLE CONSIDERATION, receipt of which in hereby acknowledged, 7 NJACK T. KEMNITZ, a single man 3 , hereby remise, release and forever quitclaim to ROBERT KEMHITZ and BLANCHE E. KEMHITZ, husband and wife Oct, 18, 1990 county of Riverside the following described real property in the state of California: Lot 36 in Block C, Lake Elsinore Lodge, recorded in Map Book 12, page 27 of Map, records of Riverside County, California. Entergy This intersect Company has recorded this instrument by returned as an excernishment only anyther of seamment for requirely and enforcement only anyther of seamment for requirely and enforcement of a first only and enforcement of the company of the compa Dated October 25, 1984 STATE OF CALIFORNIA COUNTY OF Orange
On October 29, 1264 inclose on, the undersigned, a Napar fully by and the and Cotton and Sixty personally
epipears. Jack 1. Kennitz FOR NOTARY BEAL OR STAMP to be the person , whose many 15 he subscribed to the within instrument and acknowledged that ******* OFFICIAL SEAL
JEAN M DOLCH
PICTARY FINITION COLIDINAS
ORANGE COUNTY
My Corect or Act Express Suppose Sea (1998) MAIL TAX STATEMENTS TO PARTY SHOWN ON FOLLOWING LINE: IF NO PARTY SO SHOWN, MAIL ASDRIEGIED AROUE None Store Address L 11-A (G.5.) (Hev. 8-75) (8 pt.)