

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



ITEM: 21.12  
(ID # 24823)

MEETING DATE:  
Tuesday, January 28, 2025

FROM : TREASURER-TAX COLLECTOR

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 218, Item 624. Last assessed to: Pauline E. Amos as Trustee of the Amos Family Credit Trust, a sub trust of the Amos Family Trust dated March 31, 1990. District 4. [\$31,298-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Abner Pinedo, Assignee for Steven C. Amos as Successor Trustee of The Amos Family Credit Trust dated March 31, 1990, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 723054011; and
2. Authorize and direct the Auditor-Controller to issue a warrant to Abner Pinedo, Assignee for Steven C. Amos as Successor Trustee of The Amos Family Credit Trust dated March 31, 1990, in the amount of \$31,298.16 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


  
Matthew Jennings, Treasurer-Tax Collector 1/14/2025

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MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: January 28, 2025  
xc: Tax Collector

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>	\$ 31,298	\$ 0	\$ 31,298	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> Fund 65595 Excess Proceeds from Tax Sale.			<b>Budget Adjustment:</b>	NO
			<b>For Fiscal Year:</b>	24/25

**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 April 26, 2022, public auction sale. The deed conveying title to the purchasers at the auction was recorded July 7, 2022. 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 19, 2022, 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 one claim for excess proceeds:

1. Claim from Abner Pinedo, Assignee for Steven C. Amos as Successor Trustee of The Amos Family Credit Trust dated March 31, 1990, based on an Assignment of Rights to Collect Excess Proceeds From Sale of Tax-Defaulted Property notarized June 10, 2023, a Quitclaim Deed recorded May 1, 1992 as Instrument No. 1992-157619, a Declaration of Trustee notarized June 10, 2023, a copy of The Amos Family Credit Trust dated March 31, 1990, and a Certificate of Death for Pauline Elizabeth Amos.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Abner Pinedo, Assignee for Steven C. Amos as Successor Trustee of The Amos Family Credit Trust dated March 31, 1990, be awarded excess proceeds in the amount of \$31,298.16. 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 the Successor Trustee of the last assesses of the property.

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

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim Pinedo

*Cesar Bernal*  
Cesar Bernal, PRINCIPAL MGMT ANALYST 1/15/2025

*Aaron Gettis*  
Aaron Gettis, Chief of Deputy County Counsel 6/4/2024



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

RECEIVED

To: Matthew Jennings, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 218 ITEM 624 Parcel Identification Number: 723054011

Assessee: AMOS, PAULINE E TRUSTEE

Situs:

Date Sold: April 26, 2022

Date Deed to Purchaser Recorded: July 7, 2022

Final Date to Submit Claim: July 7, 2023

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 33,000 from the sale of the above mentioned real property. I/We were the ☐ lienholder(s), ☒ property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 157619; recorded on 05-01-1992. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.

1. ASSIGNMENT OF RIGHTS SIGNED BY THE TRUSTEE - NOTARIZED
2. CALIFORNIA DRIVER LICENSE 3. QUIT CLAIM DEED
- RECORDED ON 5/1/1992 4. TRUST CREATED ON 03/31/1990
5. DECLARATION OF TRUSTEE - NOTARIZED & MR AMOS - DRIVER LIC.

If the property is held in Joint Tenancy, the tax sale process has severed this Joint Tenancy, and all Joint Tenants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the 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 22ND day of JUNE, 2023 at ORANGE COUNTY, CALIFORNIA  
County, State

Abner Pinedo  
Signature of Claimant

ABNER PINEDO  
Print Name

7533 E EMMONT CT  
Street Address

ANAHEIM, CA 92808  
City, State, Zip

714-614-0321  
Phone Number

ABNERP2020@GMAIL.COM  
Email Address

Signature of Claimant

Print Name

Street Address

City, State, Zip

Phone Number

Email Address



TO: OFFICE OF THE COUNTY TREASURER AND TAX COLLECTOR  
ASSIGNMENT OF RIGHTS TO CLAIM EXCESS PROCEEDS FROM  
SALE OF TAX-DEFAULTED PROPERTY

For valuable consideration, the undersigned Assignor(s) STEVEN C AMOS as Successor Trustee of The Amos Family Trust, dated March 31th, 1990, hereby assigns to Assignee(s) ABNER PINEDO, all rights, title and interest to collect 100% of the excess proceeds which I am entitled to claim for the property which was sold at the Riverside County, California, public auction of tax-defaulted property, held on 26th day of April, 2022, and described as Parcel Number 723-054-011

As the Assignor(s), I understand the amount of the excess proceeds eligible for distribution is \$ 33,000.00 and as a party of interest I am entitled to \$ 33,000

Dated this 10th day of JUNE, 2023, X STEVEN C. AMOS Signature

A Notary Public 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 King

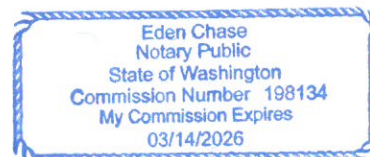
On June 10, 2023 before me, Eden Chase, Notary Public personally appeared Steven Christian Amos, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their 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 Washington that the foregoing paragraph is true and correct.

WITNESS my hand and official seal

Eden Chase Notary Public  
Signature

(Seal)



DECLARATION

I, Assignor(s) STEVEN C AMOS as Successor Trustee of The Amos Family Trust, dated March 31th, 1990, Declare the following to be true and correct with respect to my Assignment of Rights to claim excess proceeds to Assignee: ABNER PINEDO for Parcel Number 723-054-011, from the Public Auction of tax-defaulted property held on 26th day of April, 2022 in Riverside County, California.

We have been advised of our right to file a claim for excess proceeds on our behalf. The parties have disclosed all facts to each other that each is aware of regarding the value of the rights being assigned as required by California Revenue and Taxation Code, Section 4675.

We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date 6-10-2023 Signature X STEVEN C. AMOS  
Name: Steven C Amos Address: 10740 SW Cowan Rd, Vashon WA, 98070 Phone: (206) 321-3806

157619

RECORDING REQUESTED BY AND  
WHEN RECORDED MAIL TO:

PAULINE E. AMOS  
901 Via Livorno  
Palm Springs CA 92262

RECEIVED FOR RECORD  
AT 8:00 O'CLOCK

MAY - 1 1992

Recorded in Official Records  
of Riverside County, California

Recorder

Fees \$

Exempt from recording fees pursuant to Government Code § 6103

QUITCLAIM DEED

FOR VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, PAULINE E. AMOS as sole surviving Trustee of the AMOS FAMILY TRUST dated March 31, 1990 does hereby remise, release and forever quitclaim to \*PAULINE E. AMOS AS TRUSTEE OF THE AMOS FAMILY CREDIT TRUST, a sub trust of THE AMOS FAMILY TRUST dated March 31, 1990, the following described real property in the County of Riverside, State of California:

Lot 191, North Shore Beach Estates No. 2, Unit No. 1, as shown by map on file in Book 39, pages 40-46, of Maps.

Subject to: Covenants, Conditions, Restrictions,  
Reservations, Rights and Rights of Way and Easements of  
record to common said tract.

Dated: 4-17-92

Pauline E. Amos  
PAULINE E. AMOS

\*This transfer is an allocation of assets within the same trust following the death of the original grantor and does not constitute a change of ownership for assessment purposes.

State of California

County of Riverside

ss.

On APRIL 17, 1992 before me, a notary public in and for said state, personally appeared PAULINE E. AMOS personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and

157619

acknowledged to me that she executed the same in the capacity(ies)  
indicated at the signature point.

WITNESS my hand and official seal.

Signature Maria C. Zamarripa

(Seal)



AG24220



# STATE OF WASHINGTON DEPARTMENT OF HEALTH



Local File Number

001136

## Washington State Certificate of Death

State File Number

4 29257

1. Legal Name (Include AKA's if any) First Middle LAST Suffix <b>Pauline Elizabeth Amos</b>				2. Death Date <b>Aug. 21, 2004</b>	
3. Sex (M/F) <b>Female</b>	4a. Age - Last Birthday <b>83</b>	4b. Under 1 Year Months Days <b>0 0</b>	4c. Under 1 Day Hours Minutes <b>0 0</b>	5. Social Security Number	6. County of Death <b>Kitsap</b>
7. Birthdate <b>Jan. 5, 1921</b>		8a. Birthplace (City, Town, or County) <b>Astoria</b>	8b. (State or Foreign Country) <b>Oregon</b>	9. Decedent's Education <b>Bachelor's Degree</b>	
10. Was Decedent of Hispanic Origin? (Yes or No) If yes, specify. <b>No</b>			11. Decedent's Race(s) <b>White</b>		12. Was Decedent ever in U.S. Armed Forces? <b>No</b>
13a. Residence: Number and Street (e.g., 624 SE 5 <sup>th</sup> St.) (Include Apt. No.) <b>300 S. Kitsap Boulevard</b>				13b. City or Town <b>Port Orchard</b>	
13c. Residence: County <b>Kitsap</b>	13d. Tribal Reservation Name (if applicable)	13e. State or Foreign Country <b>WA</b>		13f. Zip Code + 4 <b>98366</b>	13g. Inside City Limits? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unk
14. Estimated length of time at residence. <b>2 years</b>		15. Marital Status at Time of Death <b>Widowed</b>		16. Surviving Spouse's Name (Give name prior to first marriage)	
17. Usual Occupation (Indicate type of work done during most of working life. (DO NOT USE RETIRED)) <b>Homemaker</b>			18. Kind of Business/Industry (Do not use Company Name) <b>Own Home</b>		
19. Father's Name (First, Middle, Last, Suffix) <b>Leon Mansur Dow</b>			20. Mother's Name Before First Marriage (First, Middle, Last) <b>Pauline Elise Raymond</b>		
21. Informant's Name <b>Steve Amos</b>		22. Relationship to Decedent <b>Son</b>	23. Mailing Address: Number and Street or RFD No. City or Town State Zip <b>P.O. Box 924 Vashon Island, WA 98070</b>		
24. Place of Death, if Death Occurred in a Hospital <b>Inpatient</b>			24. Place of Death, if Death Occurred Somewhere Other than a Hospital		
25. Facility Name (If not a facility, give number & street or location) <b>Harrison Hospital</b>			26a. City, Town, or Location of Death <b>Bremerton</b>	26b. State <b>WA</b>	27. Zip Code <b>98310</b>
28. Method of Disposition <b>Cremation</b>		29. Place of Final Disposition (Name of cemetery, crematory, other place) <b>Weeks Crematory</b>		30. Location-City/Town, and State <b>Buckley, WA</b>	
31. Name and Complete Address of Funeral Facility <b>Island Funeral Service P.O. Box 492 Vashon, WA 98070</b>			32. Date of Disposition <b>Aug. 25, 2004</b>		
33. Funeral Director Signature X <i>[Signature]</i> <b>Aug 26 2004</b>					
Cause of Death (See instructions and examples)					
34. Enter the chain of events - diseases, injuries, or complications - that directly caused the death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest, or ventricular fibrillation without showing the etiology. DO NOT ABBREVIATE. Add additional lines if necessary.					
IMMEDIATE CAUSE (Final disease or condition resulting in death)		a. <b>C. difficile toxin Sepsis</b>		Interval between Onset & Death <b>days</b>	
Sequentially list conditions, if any, leading to the cause listed on line a. Enter the UNDERLYING CAUSE (disease or injury that initiated the events resulting in death) LAST		b. <b>Urinary Tract Infection</b>		Interval between Onset & Death <b>days</b>	
		c.		Interval between Onset & Death	
		d.		Interval between Onset & Death	
35. Other significant conditions contributing to death but not resulting in the underlying cause given above <b>Heart Disease</b>			36. Autopsy? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		37. Were autopsy findings available to complete the Cause of Death? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
38. Manner of Death <input checked="" type="checkbox"/> Natural <input type="checkbox"/> Homicide <input type="checkbox"/> Accident <input type="checkbox"/> Undetermined <input type="checkbox"/> Suicide <input type="checkbox"/> Pending		39. If female <input checked="" type="checkbox"/> Not pregnant within past year <input type="checkbox"/> Not pregnant, but pregnant within 42 days before death <input type="checkbox"/> Pregnant at time of death <input type="checkbox"/> Not pregnant, but pregnant 43 days to 1 year before death <input type="checkbox"/> Unknown if pregnant within the past year		40. Did tobacco use contribute to death? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> Probably <input type="checkbox"/> No <input type="checkbox"/> Unknown	
41. Date of Injury (mm/dd/yyyy)	42. Hour of Injury (24hrs)	43. Place of Injury (e.g., Decedent's home, construction site, restaurant, wooded area)		44. Injury at Work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unk	
45. Location of Injury: Number & Street: City or Town: County: State: Zip Code + 4:			46. Describe how injury occurred		
47a. Certifying Physician: To the best of my knowledge, death occurred at the time, date, and place and due to the cause(s) and manner stated. <b>Linda S. Bartram MD</b>			47b. Medical Examiner/Coroner - On the basis of examination, and/or investigation, in my opinion, death occurred at the time, date, and place and due to the cause(s) and manner stated. <b>X</b>		
49. Name and Address of Certifier - Physician, Medical Examiner or Coroner (Type or Print) <b>Linda Bartram, M.D. 2528 Wheaton Way Bremerton, WA 98310</b>			50. Hour of Death (24hrs) <b>0630</b>		
51. Name and Title of Attending Physician (if other than Certifier) (Type or Print) <b>Linda S. Bartram MD</b>			52. Date Signed (mm/dd/yyyy) <b>8/24/2004</b>		
53. Title of Certifier <b>M.D.</b>		54. License Number <b>MD00008094</b>	55. ME/Coroner File Number		56. Was case referred to ME/Coroner? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
57. Registrar Signature <b>Scott Lindquist MD, MPH</b>			58. Date Received (mm/dd/yyyy) <b>AUG 25 2004</b>		
59. Amendments					

DOH/CHS 003 Rev 2/06/2004

DOH 422-131 (6/22)

NOT VALID IF PHOTOCOPIED OR ALTERED



# DECLARATION OF TRUSTEE

Parcel Number: 723.054-011

I, STEVEN C. AMOS, am the sole "Trustee" of the AMOS FAMILY CREDIT Trust, dated March 31, 1998 and retain sole power over the administration of the Trust.

As "Trustee", I have not assigned, delegated or withdrawn the power granted to me by this Trust instrument. I retain full control and continue to be the "Trustee" of the AMOS FAMILY CREDIT Trust, dated March 31, 1998

I affirm under penalty of perjury that the foregoing is true and correct.

Date: 6-10-2023

Signature: STEVEN C. AMOS  
Print Name: STEVEN C. AMOS  
Address: 10740 SW COWAN RD  
VASHON WA 98070

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

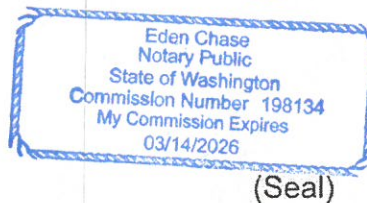
COUNTY OF King

On June 10, 2023 before me, Eden Chase, Notary Public, personally appeared Stephen Christian Amos, 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 Washington that the foregoing paragraph is true and correct.

WITNESS my hand and official seal

Ed Chase Notary Public  
Signature



## **DECLARATION OF TRUST**

THE TRUST CREATED IN THIS INSTRUMENT MAY BE REFERRED TO AS **THE AMOS FAMILY CREDIT TRUST**.

This DECLARATION OF TRUST made this **31st day of March, 1990**.

BETWEEN:

TRUSTOR: Homer C. Amos

AND Pauline E. Amos

TRUSTEE: Pauline E. Amos

SUCCESSOR TRUSTEE: First: PAULINE E. AMOS  
Second: STEVEN A. AMOS

BENEFICIARIES: The following persons who survive the Truster, to be divided per percentage:

SHIRLEY A. AMOS (33%)

RONALD L. AMOS (2%)

**STEVEN C. AMOS (65%)**

**WITNESSETH:**

### **1. TRUST INTENT AND BENEFICIARIES CLAUSE.**

The Truster has caused the transfer of all his rights, title and interest in and to the property herein described in Schedule A. of this Declaration of Trust, to the above named Trustee to be held IN TRUST for the use, benefit and enjoyment of the above named beneficiaries, who survive the Truster, to be divided per percentage.

### **2. AUTHORITY, POWER AND RIGHTS OF TRUSTOR.**

a. The Truster reserves unto himself the authority, power and right to amend, modify or revoke the TRUST hereby created. No prior notice to or consent of any Beneficiaries or the Trustee shall be required.

b. The Truster may at any time appoint, substitute or otherwise change the person designated to act as Trustee or successor Trustee under this TRUST hereby created. No prior notice to or consent of any such Trustee, Successor Trustee or Beneficiaries shall be required.



c. All amendments, notices or other instruments effecting or furthering the purposes of this Declaration of Trust, brought pursuant to this Section, shall be in writing and upon proper form.

**3. TRUSTOR'S EXCLUSIVE RIGHT TO TRUST INCOME.**

The Truster, during his lifetime, shall be exclusively entitled to all income accruing from the Trust property. No beneficiaries named herein shall have any claim upon such Trust income or profits.

**4. DISTRIBUTION OF TRUST ESTATE AT DEATH OF TRUSTOR.**

On the Truster's death, the Trustee shall distribute the property of the Trust Estate, free of trust, to the Beneficiaries, who survive the Truster, in percentage shares.

**5. TRUSTOR'S AUTHORITY TO ENCUMBER TRUST PROPERTY.**

The Truster, in his capacity as Trustee, shall be empowered with the discretionary authority to mortgage, pledge, hypothecate or otherwise encumber with a lien any or all of the Trust Property. Said lien may be satisfied, settled or discharged from the income, rents or profits accruing from the Trust Property, or in any other non-trust property owned by the Truster, if he so elects.

**6. POWER OF THE TRUSTEE.**

a. The trustee under this declaration of trust has all of the discretionary powers deemed necessary and appropriate to administer this trust, including, but not limited to: the power to sell, encumber, mortgage or pledge the Trust Property when such action is deemed to be in the best interest and furtherance of the Trust purposes.

b. The Trustee shall be fully authorized to pay over or disburse to the Truster, any amounts requested by said Truster from the income or principal of the Trust, from time to time.

**7. AUTHORITY OF SUCCESSOR TRUSTEE TO ADMINISTER THE TRUST.**

a. The Successor Trustee shall, upon the death of the Truster, assume the active administration of this Trust, and forthwith, transfer all right, title and interest in and to the Trust Property to the beneficiaries as set forth in Paragraphs 1. and 4. of this Declaration of Trust.

b. The successor Trustee shall assume the active administration of this Trust during the lifetime of the Trustor when either of the following conditions are present, namely:

i. The Trustor is unable to actively and competently exercise any of the authorities, powers or rights so accorded under this Trust by reason of sustaining Medical or Mental Impairment, as Certified by a competent attending medical authority, or

11. The Trustor expresses her desire in writing, for whatever reason, to temporarily relinquish those authorities, powers and rights as Trustee under this Trust to the successor Trustee.

#### **8. TERMINATION OF SUCCESSOR TRUSTEE'S AUTHORITY.**

The successor Trustee's authority and power as provided in Paragraphs 7.a. and 7.b. may be subsequently terminated by the Trustor without the consent of or prior notice to said Successor Trustee when:

a. The Trustor is sufficiently recovered from the Medical or Mental impairment as described under Paragraph 7.b.i. above, and thus fully and competently capable of actively administering this Trust.

b. The Trustor desires to reassume those authorities, powers and rights as Trustee in the active administration of the Trust.

The termination of the Successor Trustees authority to actively administer this Trust in accord with either Paragraphs 7.b.i. or 7.b.ii. shall be effective immediately upon the Successor Trustee's receipt of the Trustor's Notice of Termination all such authorities and powers previously granted by the Trustor.

#### **9. AUTHORITY OF SUCCESSOR TRUSTEE TO DISBURSE FUNDS.**

The Successor Trustee shall be fully authorized to pay or disburse such sums from the income or principal as may be required, necessary or desirable to maintain the comfort and welfare of the Trustor when any of the conditions described in Paragraph 7.b. prevails.

#### **10. INALIENABILITY OF BENEFICIARIES' INTEREST IN TRUST.**

The interest of the beneficiaries under this Trust shall be inalienable. Said Beneficiaries cannot assign, sell, pledge, encumber or otherwise transfer his or her

interest in and to a third party. Nor can such interest be attached, garnished, levied upon or otherwise subjected to any proceedings whether at law or in equity.

**11. LIABILITY OF BENEFICIARIES FOR TAXES.**

Each Beneficiary hereunder shall be liable for his or her proportionate share of any Estate Taxes that may be levied upon the total taxable value of the Trust Property distributed to said Beneficiary upon the death of the Truster.

**12. REVOCATION OR DESIGNATION OF BENEFICIARY.**

a. The Truster is reserved with the right to revoke, at any time, the designation of a herein named Beneficiary, without prior notice to or the consent of such Beneficiary.

b. The Truster may, at any time, either designate a new beneficiary to replace a previously revoked beneficiary designation or designate an additional beneficiary, notwithstanding all previous beneficiary designations. No prior notice to or the consent of any other beneficiary is required.

c. In the event any Beneficiary under this Trust shall not survive the Truster, the Truster may designate a new beneficiary to replace such beneficiary by amending this Declaration of Trust. If, however, the Truster fails to so designate a new beneficiary as herein provided, then, upon the death of the Truster, such beneficiary's share of the Trust Property shall be distributed in accordance with the survivor designation provided hereinbefore in Paragraph 1.

**13. NON LIABILITY OF THIRD PARTIES.**

a. This trust is created with the express intent and understanding that any third parties, including their agents, employees or venders, who, upon the written request of the Truster, or under the color of authority granted to the Trustee in this Trust instrument, performs any duties or renders any services in the furtherance of the purposes and intents of the Trust, absent any showing of fraud, shall be under no liability for the application or proper administration of any assets or properties being the subject of the said third party's acts.

b. This limitation of liability gives specific protection to any third party who acts, performs or renders any services pursuant to any Notice, Instrument,



or Document believed (and represented) to be genuine, and to have been signed and presented by the proper party.

c. It is further the express intent of this Trust that the non-liability of all Third Parties be given broad and prospective application. In particular, any other person or entity acting in a fiduciary capacity with regards to any assets or property comprising the Trust Res, shall suffer no liability nor incur any express or implied obligations when acting in the capacity of a Transferor, upon proper request of any assets or property either thought to be or constructively comprising the Trust Res.

**14. EXTENSION OF TRUST POWERS.**

This DECLARATION OF TRUST shall extend to and be binding upon the Heirs, Executors, Administrators and assigns of the undersigned Truster and upon the successor to the Trustee.

**15. BOND REQUIREMENTS.**

a. The Trustee under this Trust shall serve without bond.

b. The successor Trustee may also serve without bond.

**16. APPLICABILITY OF STATE LAWS.**

This DECLARATION OF TRUST shall be construed and enforced in accordance with the Laws of the State of California.

**17. SAVINGS CLAUSE.**

If a state court of competent jurisdiction shall at any time invalidate any of the separate provisions of the Declaration of Trust, such invalidation shall not be construed as invalidating the whole of this Declaration of Trust, but only that separate provision in controversy. All of the remaining provisions shall be undisturbed as to their legal force and effect.

IN WITNESS WHEREOF, The Truster has hereunto set his hand and seal the day and year first above written.

  
Steven C. Amos