

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



ITEM: 21.5  
(ID # 27554)

**MEETING DATE:**  
Tuesday, October 28, 2025

**FROM :** TREASURER-TAX COLLECTOR

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 219, Item 279. Last assessed to: The Estate of Joseph L. Stephens and The Estate of Elizabeth T. Stephens, District 4. [\$49,531-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from William C. Buckingham, Executor of the Estate of Joseph L. Stephens and Elizabeth T. Stephens for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcels 733160008; and,
2. Authorize and direct the Auditor-Controller to issue a warrant to William C. Buckingham, Executor of the Estate of Joseph L. Stephens and Elizabeth T. Stephens in the amount of \$49,531.31 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

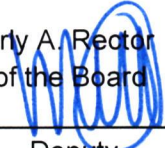
  
Melissa Johnson, Assistant Tax Collector 10/15/2025

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Medina, seconded by Supervisor Washington 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: October 28, 2025  
xc: Treasurer

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>	\$ 49,531	\$ 0	\$ 49,531	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	25/26

**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 02, 2023 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 20, 2023. 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 13, 2023 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 William C. Buckingham, Executor of the Estate of Joseph L. Stephens and Elizabeth T. Stephens based on a Grant Deed recorded October 28, 2009 as Instrument No. 2009-0556484, Certificates of Death for Joseph Lawrence Stephens aka Joseph L. Stephens and Elizabeth T. Stephens, and a Probate Code 13100 Affidavit notarized August 25, 2025.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that William C. Buckingham, Executor of the Estate of Joseph L. Stephens and Elizabeth T. Stephens be awarded excess proceeds in the amount of \$49,531.31. 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 Executor of the estate of the last assesses of the property.

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

**ATTACHMENT A. Claim William**

*Cesar Bernal*  
Cesar Bernal, PRINCIPAL MGMT ANALYST 10/15/2025

*Aaron Gettis*  
Aaron Gettis, Chief of Deputy County Counsel 9/17/2025

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

RECEIVED

To: Matthew Jennings, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

2024 MAY 11 PM 4: 14

TC 219 ITEM 279 Parcel Identification Number: 733160008

RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

Assessee: STEPHENS ELIZABETH T ESTATE OF & STEPHENS JOSEPH L ESTATE OF

Situs:

Date Sold: 05/02/2023

Date Deed to Purchaser Recorded: 06/20/2023

Final Date to Submit Claim: 06/20/2024

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$50,389. -- 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. <sup>BOOK PAGE</sup> 2475 429; recorded on 5-13-1959. 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.

Documents to follow.

If the property is held in Joint Tenancy, the taxsale 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 9 day of May, 2024 at San Luis Obispo, CA  
County, State

Signature of Claimant

William C. Buckingham  
Print Name

10150 Bar BB Lane  
Street Address

Arroyo Grande, CA 93420  
City, State, Zip

805 481-2343  
Phone Number

bill@WCBuckingham.ca.com  
Email Address

Signature of Claimant

Print Name

Street Address

City, State, Zip

Phone Number

Email Address



**STATE OF CALIFORNIA**  
**CERTIFICATION OF VITAL RECORD**

**COUNTY OF RIVERSIDE**  
**RIVERSIDE, CALIFORNIA**

**CERTIFICATE OF DEATH**

STATE FILE NUMBER		USE BLACK INK ONLY/NO ERASURES, WHITOUTS OR ALTERATIONS VS-11 (REV. 1/00)				LOCAL REGISTRATION NUMBER	
1. NAME OF DECEDENT—FIRST (GIVEN) <b>JOSEPH</b>		2. MIDDLE <b>LAWRENCE</b>		3. LAST (FAMILY) <b>STEPHENS</b>			
4. DATE OF BIRTH MM/DD/CCYY <b>10/19/1919</b>		5. AGE YRS. <b>81</b>		6. SEX <b>MALE</b>		7. DATE OF DEATH MM/DD/CCYY <b>05/06/2001</b>	
8. HOUR <b>1208</b>		9. STATE OF BIRTH <b>ARKANSAS</b>		10. SOCIAL SECURITY NO. [REDACTED]		11. MILITARY SERVICE <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK	
12. MARITAL STATUS <b>MARRIED</b>		13. EDUCATION—YEARS COMPLETED <b>8</b>		14. RACE <b>WHITE</b>		15. HISPANIC—SPECIFY <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
16. USUAL EMPLOYER <b>UNITED TOWING</b>		17. OCCUPATION <b>TANKERMAN</b>		18. KIND OF BUSINESS <b>BARGING</b>		19. YEARS IN OCCUPATION <b>31</b>	
20. RESIDENCE—(STREET AND NUMBER OR LOCATION) <b>28924 CARMEL ROAD</b>							
21. CITY <b>SUN CITY</b>		22. COUNTY <b>RIVERSIDE</b>		23. ZIP CODE <b>92586</b>		24. YRS IN COUNTY <b>13</b>	
25. STATE OR FOREIGN COUNTRY <b>CA</b>		26. NAME, RELATIONSHIP <b>JOSEPH STEPHENS - SON</b>					
27. MAILING ADDRESS (STREET AND NUMBER OR RURAL ROUTE NUMBER, CITY OR TOWN, STATE, ZIP) <b>28924 CARMEL ROAD SUN CITY, CA 92586</b>							
28. NAME OF SURVIVING SPOUSE—FIRST <b>ELIZABETH</b>		29. MIDDLE <b>THERESA</b>		30. LAST (MAIDEN NAME) <b>GRABER</b>			
31. NAME OF FATHER—FIRST <b>JOSEPH</b>		32. MIDDLE <b>LAWRENCE</b>		33. LAST <b>STEPHENS</b>		34. BIRTH STATE <b>AR</b>	
35. NAME OF MOTHER—FIRST <b>ESSIE</b>		36. MIDDLE <b>AURELIA</b>		37. LAST (MAIDEN) <b>CLARK</b>		38. BIRTH STATE <b>AR</b>	
39. DATE MM/DD/CCYY <b>05/15/2001</b>		40. PLACE OF FINAL DISPOSITION <b>WESTMINSTER MEMORIAL PARK 14801 BEACH BLVD., WESTMINSTER, CA 92683</b>					
41. TYPE OF DISPOSITION(S) <b>BU</b>		42. SIGNATURE OF EMBALMER <b>NOT EMBALMED</b>				43. LICENSE NO. <b>-</b>	
44. NAME OF FUNERAL DIRECTOR <b>WESTMINSTER MEM. PARK MORTUARY</b>		45. LICENSE NO. <b>FD 1030</b>		46. SIGNATURE OF LOCAL REGISTRAR <i>Gary Feldman MD</i>		47. DATE MM/DD/CCYY <b>05/15/2001</b>	
101. PLACE OF DEATH <b>OWN RESIDENCE</b>		102. IF HOSPITAL, SPECIFY ONE: <input type="checkbox"/> IP <input type="checkbox"/> ER/OP <input type="checkbox"/> DCA		103. FACILITY OTHER THAN HOSPITAL: <input type="checkbox"/> CONV. <input type="checkbox"/> RES. <input type="checkbox"/> CARE <input type="checkbox"/> OTHER		104. COUNTY <b>RIVERSIDE</b>	
105. STREET ADDRESS—(STREET AND NUMBER OR LOCATION) <b>28924 CARMEL ROAD</b>		106. CITY <b>SUN CITY</b>					
107. DEATH WAS CAUSED BY: (ENTER ONLY ONE CAUSE PER LINE FOR A, B, C, AND D)							
IMMEDIATE CAUSE <b>(A) CONGESTIVE HEART FAILURE</b>		TIME INTERVAL BETWEEN ONSET AND DEATH <b>2 YEARS</b>		108. DEATH REPORTED TO CORONER <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO REFERRAL NUMBER <b>2001-2720</b>			
DUE TO <b>(B) ATRIAL FIBRILLATION</b>		<b>3 YEARS</b>		109. BIOPSY PERFORMED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			
DUE TO <b>(C) CORONARY ARTERY DISEASE</b>		<b>26 YEARS</b>		110. AUTOPSY PERFORMED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			
DUE TO <b>(D)</b>				111. USED IN DETERMINING CAUSE <input type="checkbox"/> YES <input type="checkbox"/> NO			
112. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RELATED TO CAUSE GIVEN IN 107 <b>DIABETES MELLITUS</b>							
113. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? IF YES, LIST TYPE OF OPERATION AND DATE. <b>NO</b>							
114. I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE DEATH OCCURRED AT THE HOUR, DATE AND PLACE STATED FROM THE CAUSES STATED. DECEDENT ATTENDED SINCE MM/DD/CCYY <b>05/01/2001</b>		DECEDENT LAST SEEN ALIVE MM/DD/CCYY <b>05/01/2001</b>		115. SIGNATURE AND TITLE OF CERTIFIER <i>[Signature]</i>		116. LICENSE NO. <b>051578</b>	
117. DATE MM/DD/CCYY <b>05/14/2001</b>		118. TYPE ATTESTING PHYSICIAN'S NAME, MAILING ADDRESS, ZIP <b>STEVEN EDELMAN, MD 3350 LA JOLLA VILLAGE DR. SAN DIEGO, CA 92161</b>					
119. MANNER OF DEATH <input type="checkbox"/> NATURAL <input type="checkbox"/> SUICIDE <input type="checkbox"/> HOMICIDE <input type="checkbox"/> ACCIDENT <input type="checkbox"/> PENDING INVESTIGATION <input type="checkbox"/> COULD NOT BE DETERMINED		120. INJURY AT WORK <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		121. INJURY DATE MM/DD/CCYY		122. HOUR	
123. PLACE OF INJURY		124. DESCRIBE HOW INJURY OCCURRED (EVENTS WHICH RESULTED IN INJURY)					
125. LOCATION (STREET AND NUMBER OR LOCATION AND CITY, ZIP)							
126. SIGNATURE OF CORONER OR DEPUTY CORONER				127. DATE MM/DD/CCYY		128. TYPED NAME, TITLE OF CORONER OR DEPUTY CORONER	
STATE REGISTRAR		A		B		C	
D		E		F		G	
H		FAX AUTH. #		CENSUS TRACT			

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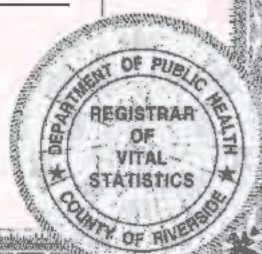
STATE OF CALIFORNIA }  
COUNTY OF RIVERSIDE } SS

This is a true and exact reproduction of the document officially registered and placed on file in the office of County of Riverside, Department of Health.

DATE ISSUED **05/15/2001**

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

*Gary Feldman MD*  
Gary Feldman M.D.  
Local Registrar  
RIVERSIDE COUNTY, CALIFORNIA



STATE OF CALIFORNIA  
CERTIFICATION OF VITAL RECORD

COUNTY OF ORANGE  
HEALTH CARE AGENCY

1200 N. MAIN STREET, SUITE 100-A  
SANTA ANA, CA 92701

CERTIFICATE OF DEATH

3 2006 30 013302

STATE FILE NUMBER		LOCAL REGISTRATION NUMBER	
1. NAME OF DECEDENT - FIRST (Given) <b>ELIZABETH</b>		2. MIDDLE <b>T.</b>	3. LAST (Family) <b>STEPHENS</b>
4. DATE OF BIRTH mm/dd/yyyy <b>10/06/1914</b>			
5. AGE Yr <b>92</b>		6. UNDER ONE YEAR Months <b>0</b>	7. UNDER NINE MONTHS Days <b>0</b>
8. BIRTH STATE/FOREIGN COUNTRY <b>IL</b>		9. SOCIAL SECURITY NUMBER [REDACTED]	10. SEX <b>F</b>
11. EVER IN U.S. ARMED FORCES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> LANK		12. MARITAL STATUS (at Time of Death) <b>WIDOWED</b>	
13. EDUCATION - Highest Level (Degrees) (see instructions on back) <b>HS GRADUATE</b>		14. DECEDENT'S RACE - (Up to 3 races may be listed (see instructions on back)) <b>WHITE</b>	
15. USUAL OCCUPATION - Type of work for most of life. DO NOT USE RETIRED		16. KIND OF BUSINESS OR INDUSTRY (e.g., grocery store, road construction, employment agency, etc.)	
<b>BOOKKEEPER</b>		<b>SHIPPING &amp; RECEIVING</b>	
17. YEARS IN OCCUPATION <b>6</b>			
18. DECEDENT'S RESIDENCE (Street and number or location) <b>12072 TRASK AVE.</b>			
19. CITY <b>GARDEN GROVE</b>		20. COUNTY/PROVINCE <b>ORANGE</b>	21. ZIP CODE <b>92843</b>
22. YEARS IN COUNTY <b>60</b>		23. STATE/FOREIGN COUNTRY <b>CA</b>	
24. INFORMANT'S NAME, RELATIONSHIP <b>CLARA M. SHAEFFER - NIECE</b>		25. INFORMANT'S MAILING ADDRESS (Street and number or mail route number, city or town, state, ZIP) <b>12651 TRASK AVE., GARDEN GROVE, CA 92843</b>	
26. NAME OF SURVIVING SPOUSE - FIRST <b>FRANK</b>		27. MIDDLE <b>BRABER</b>	28. LAST ( Maiden Name) <b>ARTZ</b>
29. NAME OF FATHER - FIRST <b>FRANK</b>		30. MIDDLE <b>BRABER</b>	31. BIRTH STATE <b>GERMANY</b>
32. NAME OF MOTHER - FIRST <b>ANNA</b>		33. MIDDLE <b>ARTZ</b>	34. BIRTH STATE <b>GERMANY</b>
35. DISPOSITION DATE mm/dd/yyyy <b>10/10/2006</b>		36. PLACE OF FINAL DISPOSITION <b>FAIRHAVEN MEMORIAL PARK - 1702 FAIRHAVEN AVE., SANTA ANA, CA 92705</b>	
37. TYPE OF DISPOSITION <b>BU</b>		38. SIGNATURE OF EMBALMER <i>William A. Bowers</i>	
39. NAME OF FUNERAL ESTABLISHMENT <b>FAIRHAVEN MORTUARY</b>		40. LICENSE NUMBER <b>FD1313</b>	41. SIGNATURE OF LOCAL REGISTRAR <i>Eric G. Handler</i>
42. DATE mm/dd/yyyy <b>10/10/2006</b>		43. LICENSE NUMBER <b>6331</b>	
44. PLACE OF DEATH <b>PACIFIC HAVEN HEALTHCARE CENTER</b>		45. IF OTHER THAN HOSPITAL, SPECIFY ONE <input type="checkbox"/> IP <input type="checkbox"/> SNIPP <input type="checkbox"/> DCA <input type="checkbox"/> Hospice <input checked="" type="checkbox"/> Nursing Home/TC <input type="checkbox"/> Decedent's Home <input type="checkbox"/> Other	
46. COUNTY <b>ORANGE</b>		47. CITY <b>GARDEN GROVE</b>	
48. CAUSE OF DEATH Enter the chain of events - disease, injury, or complications - that directly caused death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest, or vascular dysfunction without showing the etiology. DO NOT ABBREVIATE. IMMEDIATE CAUSE (Final disease or condition resulting in death) <b>CARDIOPULMONARY ARREST</b> UNDERLYING CAUSE (Disease or injury that initiated the events resulting in death) <b>ATRIAL FIBRILLATION</b> <b>CORONARY ARTERY DISEASE</b>		49. DEATH REPORTED TO CORONER (Print and check) (A) YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> (B) MINUTE (C) DAYS (D) YEARS (E) 100. BODY PERFORMED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO (F) 110. AUTOPSY PERFORMED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO (G) 111. USED IN DETERMINING CAUSE? <input type="checkbox"/> YES <input type="checkbox"/> NO	
50. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSE GIVEN IN 107 <b>LEFT FOOT GANGRENE DUE TO PERIPHERAL VASCULAR DISEASE</b>			
51. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? (If yes, list type of operation and date) <b>NO</b>			
52. CERTIFY THAT TO THE BEST OF MY KNOWLEDGE DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED Decedent Attended Since <input type="checkbox"/> Decedent Last Seen Above <input type="checkbox"/>		53. SIGNATURE AND TITLE OF CERTIFIER <i>[Signature]</i>	
54. DATE mm/dd/yyyy <b>09/30/2006</b>		55. LICENSE NUMBER <b>A55330</b>	
56. TYPE ATTENDING PHYSICIAN'S NAME, MAILING ADDRESS ZIP CODE <b>ALVIN CHANG, M.D.</b>		57. DATE mm/dd/yyyy <b>10/09/2006</b>	
58. I CERTIFY THAT MY OPINION DEATH OCCURRED AT THE HOUR, DATE AND PLACE STATED FROM THE CAUSES STATED MANNER OF DEATH <input type="checkbox"/> Natural <input type="checkbox"/> Accidental <input type="checkbox"/> Homicide <input type="checkbox"/> Suicide <input type="checkbox"/> Hanging <input type="checkbox"/> Indefinite <input type="checkbox"/> Could not be determined		59. INJURED AT WORK? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK	
60. PLACE OF INJURY (e.g., home, construction site, wooded area, etc.)		61. INJURY DATE mm/dd/yyyy	
62. DESCRIBE HOW INJURY OCCURRED (Events which resulted in injury)		63. HOUR (24 Hours)	
64. LOCATION OF INJURY (Street and number, or location, and city, and ZIP)		65. SIGNATURE OF CORONER / DEPUTY CORONER	
66. DATE mm/dd/yyyy		67. TYPE NAME, TITLE OF CORONER / DEPUTY CORONER	
68. STATE REGISTRAR		69. FAX AUTH. #	
70. CENSUS TRACT		71. CENSUS TRACT	

CERTIFIED COPY OF VITAL RECORDS

10/14/2006



STATE OF CALIFORNIA  
COUNTY OF ORANGE

} SS

DATE ISSUED

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.

*Eric G. Handler M.D.*

ERIC G. HANDLER, M.D.  
HEALTH OFFICER  
ORANGE COUNTY, CALIFORNIA



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

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE

## DECLARATION PURSUANT TO CALIFORNIA

### PROBATE CODE SECTION 13100

I, WILLIAM C. BUCKINGHAM, hereby declare that:

1. Joseph Lawrence Stephens, deceased ("Decedent Joseph"), died on May 6, 2001 in the City of Sun City, County of Riverside, and State of California. Additionally, Elizabeth T. Stephens, residing in Garden Grove, County of Orange, and State of California, died on October 6, 2006 ("Decedent Elizabeth").

2. At least forty (40) days have elapsed since the death of Decedent Joseph and Decedent Elizabeth as evidenced on the attached Certificates of Death.

3. No proceeding is now being or has been conducted in California for administration of the estate of either Decedent Joseph or Decedent Elizabeth.

4. The gross fair market value of Decedent Joseph's real and personal property in California, excluding the property described in Section 13050 of the California Probate Code, does not exceed one hundred eighty-four thousand five hundred dollars (\$184,500.00). The gross fair market value of Decedent Elizabeth's real and personal property in California, excluding the property described in Section 13050 of the California Probate Code, does not exceed one hundred eighty-four thousand five hundred dollars (\$184,500.00).

5. Those assets include excess proceeds from the sale of tax defaulted property in the approximate amount of \$25,195.00 for the estate of Decedent Joseph and approximate amount of \$25,195.00 for the estate of Decedent Elizabeth.

6. Decedent Joseph executed a Will dated November 8, 2000, naming me, the declarant, as the Executor of his estate and as the residual beneficiary as Trustee of the STEPHENS LIVING TRUST Dated November 8, 2000.

Decedent Elizabeth executed a Will dated November 8, 2000, naming me, the declarant, as the Executor of her estate and as the residual beneficiary as Trustee of the STEPHENS LIVING TRUST Dated November 8, 2000.

I am the successor (as defined in Section 13006 of the California Probate Code) to both Decedent Joseph's and Decedent Elizabeth's interest in the above described asset.

7. No other person has any right to any interest of decedent in the above described assets.

8. The declarant requests that the described assets be transferred to him as Trustee of the STEPHENS LIVING TRUST Dated November 8, 2000.

9. The declarant declares under penalty of perjury under the laws of the State of California that the forgoing is true and correct.

DATED: August 25, 2025.



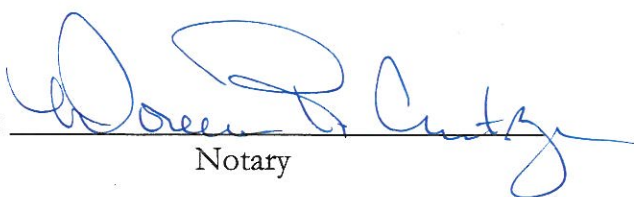
WILLIAM C. BUCKINGHAM, Declarant

### JURAT

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

STATE OF CALIFORNIA        }  
COUNTY OF SAN LUIS OBISPO    }

Subscribed and sworn to (or affirmed) before me, DOREEN R. CURTZE, on this 25 day of August, 2025, by WILLIAM C. BUCKINGHAM, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature:   
Notary

Seal

