

1. ESTATE OF McCOMB 22PR0087

Petition to Administer Estate

TENTATIVE RULING # 1: PETITION IS GRANTED. THE COURT SETS A HEARING RE: INVENTORY AND APPRAISAL AT 8:30 A.M. ON WEDNESDAY, SEPTEMBER 28, 2022, IN DEPARTMENT EIGHT. THE COURT FURTHER SETS A HEARING RE: STATUS OF ADMINISTRATION AT 8:30 A.M. ON WEDNESDAY, MAY 24, 2023, IN DEPARTMENT EIGHT.

2. ESTATE OF McKINNEY PP-20190015

(1) Final Account and Report

(2) Status of Administration

This matter was continued from November 10, 2021, and February 16, 2022.

The personal representative reports that she sent letters to the two creditor claimants, PG&E and TD Auto Finance, LLC, telling them the estate was insolvent. On October 22, 2021, the personal representative filed the form rejections of the claims of PG&E and TD Auto. The proofs of service of the rejections of the creditor claims declare that they were served on the creditors by mail on October 21, 2021. The 90-day period for these creditors to file litigation on the claims has expired, with no litigation commenced.

The letter to creditor claimant TD Auto mentions that the decedent's vehicle was stolen during the commission of decedent's homicide and the vehicle was recovered. The letter further states that it is being held by the authorities pending the still ongoing murder trial. On October 22, 2021, the personal representative filed a Supplemental Inventory and Appraisal listing the vehicle.

Despite stating to the creditors that the estate is insolvent, the personal representative reported in paragraph 8 that she distributed the \$1,200 in net proceeds from the sale of the residence which is the only listed asset in the estate. That was inappropriate. The heirs are last in line for distribution from the estate, after payment of all administrative expenses and creditors. The funds must be retrieved from the heirs to pay expenses of administration of the estate and creditors. To date, there is no update from the personal representative stating that the funds have been successfully retrieved from the heirs.

The report does not state that all federal and state income taxes owed have been paid or provided for. To date, there is no update from the personal representative concerning this issue.

The report does not state that the personal representative complied with Probate Code §§ 9201 and 9202 by serving required notices to governmental entities or why they were not served. The Franchise Tax Board must be served notice of the death of decedent and administration of this

estate. The California Department of Health Care Services may also be entitled to notice. To date, there is no update from the personal representative that the required notice was given.

Final Account

A petition, report, or account filed pursuant to the Probate Code shall be verified. (Prob. Code § 1021(a)(1).) The petition and final account are not verified under penalty of perjury. This renders the account fatally defective and must be corrected. To date, this defect has not been remedied.

“An account shall include both a financial statement and a report of administration as provided in Chapter 4 (commencing with Section 1060) of Part 1 of Division 3, and this section.” (Prob. Code § 10900(a).)

“The statement of liabilities in the report of administration shall include the following information: [¶] (1) Whether notice to creditors was given under Section 9050. [¶] (2) Creditor claims filed, including the date of filing the claim, the name of the claimant, the amount of the claim, and the action taken on the claim. [¶] (3) Creditor claims not paid, satisfied, or adequately provided for. As to each such claim, the statement shall indicate whether the claim is due and the date due, the date any notice of rejection was given, and whether the creditor has brought an action on the claim. The statement shall identify any real or personal property that is security for the claim, whether by mortgage, deed of trust, lien, or other encumbrance.” (Prob. Code § 10900(b).)

“All accounts shall state the period covered by the account and contain a summary showing all of the following, to the extent applicable: [¶] (1) The property on hand at the beginning of the period covered by the account, which shall be the value of the property initially received by the fiduciary if this is the first account, and shall be the property on hand at the end of the prior account if this is a subsequent account. [¶] (2) The value of any assets received during the period of the accounting which are not assets on hand as of the commencement of the administration of an estate. [¶] (3) The amount of any receipts of income or principal, excluding items listed under paragraphs (1) and (2) or receipts from a trade or business. [¶] (4) Net income from a trade or business. [¶] (5) Gains on sales. [¶] (6) The amount of disbursements, excluding disbursements for a trade or business or distributions. (7) Loss on sales. [¶] (8) Net loss from trade or business. [¶]

(9) Distributions to beneficiaries, the ward or conservatee. [¶] (10) Property on hand at the end of the accounting period, stated at its carry value.” (Probate Code. § 1061(a).)

The summary of the account shall be in a format substantially the same as found in Probate Code § 1061(b).

Account Schedules

“The summary shall be supported by detailed schedules showing the following: [¶] (a) Receipts, showing the nature or purpose of each item, the source of the receipt, and the date thereof. [¶] (b) Disbursement, including the nature or purpose of each item, the name of the payee, and the date thereof. [¶] (c) Net income or loss from a trade or business, which shall be sufficient if it provides the information disclosed on Schedule C or F of the federal income tax return. [¶] (d) Calculation of gains or losses on sale or other disposition. [¶] (e) Distributions of cash or property to beneficiaries, ward or conservatee, showing the date and amount of each, with the distribution of property shown at its carry value. [¶] (f) Itemized list of property on hand, describing each item at its carry value.” (Prob. Code § 1062.)

To date, the personal representative has not filed a corrected final account that comports with these statutory requirements.

TENTATIVE RULING # 2: APPEARANCES ARE REQUIRED AT 8:30 A.M. ON WEDNESDAY, MAY 25, 2022, IN DEPARTMENT EIGHT. IF ANY PARTY WISHES TO APPEAR TELEPHONICALLY THEY MUST APPEAR BY “VCOURT,” WHICH MUST BE SCHEDULED AND PAID FOR THROUGH THE COURT’S WEBSITE AT www.eldorado.courts.ca.gov/online-services/telephonic-appearances.

3. ESTATE OF KOCMICH PP-20180237

(1) Second and Final Account and Report

(2) Status of Administration

The First and Final Account was approved in October 2020. Accordingly, the court will refer to the second document identified by the personal representative as the First and Final Account and Report (filed Apr. 11, 2022) as the Second and Final Account and Report.

TENTATIVE RULING # 3: ABSENT OBJECTION, THE SECOND AND FINAL ACCOUNT IS ALLOWED, SETTLED, APPROVED, AND CONFIRMED. PETITIONER IS AUTHORIZED TO WITHHOLD \$1,000 FOR CLOSING EXPENSES. FINAL DISTRIBUTION IS ORDERED AS REQUESTED. THE HEARING RE: STATUS OF ADMINISTRATION IS CONTINUED TO 8:30 A.M. ON WEDNESDAY, JULY 27, 2022, IN DEPARTMENT EIGHT.

4. ESTATE OF RUMSEY 22PR0029

Petition to Admit Will to Probate

This matter was continued from March 30, 2022, because petitioner failed to attach a copy of the will to the petition and did not lodge the original will with the court. To date, these issues have not been remedied.

TENTATIVE RULING # 4: APPEARANCES ARE REQUIRED AT 8:30 A.M. ON WEDNESDAY, MAY 25, 2022, IN DEPARTMENT EIGHT. IF ANY PARTY WISHES TO APPEAR TELEPHONICALLY THEY MUST APPEAR BY “VCOURT,” WHICH MUST BE SCHEDULED AND PAID FOR THROUGH THE COURT’S WEBSITE AT www.eldorado.courts.ca.gov/online-services/telephonic-appearances.

5. ESTATE OF DESIN PP-20190211

Status of Administration

TENTATIVE RULING # 5: THE COURT HAVING SIGNED THE PETITION FOR FINAL DISCHARGE ON MAY 18, 2022, MATTER IS DROPPED FROM THE CALENDAR.

6. ESTATE OF REID 21PR0036

Inventory and Appraisal

Letters of Administration were issued February 25, 2022, and Amended Letters of Administration were issued April 7, 2022. To date, the Final Inventory and Appraisal is not in the court's file.

TENTATIVE RULING # 6: APPEARANCES ARE REQUIRED AT 8:30 A.M. ON WEDNESDAY, MAY 25, 2022, IN DEPARTMENT EIGHT. IF ANY PARTY WISHES TO APPEAR TELEPHONICALLY THEY MUST APPEAR BY "VCOURT," WHICH MUST BE SCHEDULED AND PAID FOR THROUGH THE COURT'S WEBSITE AT www.eldorado.courts.ca.gov/online-services/telephonic-appearances.

7. ESTATE OF SILVA PP-20210024

Status of Administration

Letters Testamentary were issued March 25, 2021. The Final Inventory and Appraisal was filed July 19, 2021. On May 20, 2022, the personal representative submitted to the court an Ex Parte Petition for Final Discharge. To date, however, there is no Final Account and Request for Order of Final Distribution in the court's file.

Even though there may be no property to distribute, the Final Account and Report and Request for Order of Final Distribution provides other necessary and required information to the court; e.g., that notice to creditors and governmental agencies was given, whether any claims from creditors were received, whether any state or federal taxes were owed, and so on. Accordingly, the court cannot yet discharge the personal representative. The court will continue the status of administration hearing in order to provide the personal representative time to complete and file a Final Account and Request for Order of Final Distribution.

TENTATIVE RULING #7: MATTER IS CONTINUED TO 8:30 A.M. ON WEDNESDAY, JULY 27, 2022, IN DEPARTMENT EIGHT.

8. ESTATE OF REX WIGHT PP-20190232

Status of Administration (See Related Item No. 11)

Letters of Administration With Will Annexed were issued July 8, 2020. The Final Inventory and Appraisal was filed March 17, 2020. The court notes that on March 30, 2022, the personal representative filed six waivers of accounting by the heirs. To date, however, there is no Final Account and Request for Order of Final Distribution in the court's file.

TENTATIVE RULING # 8: APPEARANCES ARE REQUIRED AT 8:30 A.M. ON WEDNESDAY, MAY 25, 2022, IN DEPARTMENT EIGHT. IF ANY PARTY WISHES TO APPEAR TELEPHONICALLY THEY MUST APPEAR BY "VCOURT," WHICH MUST BE SCHEDULED AND PAID FOR THROUGH THE COURT'S WEBSITE AT www.eldorado.courts.ca.gov/online-services/telephonic-appearances.

9. ESTATE OF HEILMAN PP-20190123

Status of Administration

**TENTATIVE RULING # 9: AT PETITIONER'S REQUEST, MATTER IS CONTINUED TO 8:30 A.M.
ON WEDNESDAY, JULY 20, 2022, IN DEPARTMENT EIGHT.**

10. ESTATE OF PAIGE 21PR0039

Inventory and Appraisal

**TENTATIVE RULING # 10: THE FINAL INVENTORY AND APPRAISAL HAVING BEEN FILED
MAY 16, 2022, MATTER IS DROPPED FROM THE CALENDAR.**

11. ESTATE OF SHERRY WIGHT PP-20190231

Status of Administration (See Related Item No. 8)

Letters of Administration were issued July 8, 2020. The Final Inventory and Appraisal was filed March 17, 2020. The court notes that on March 30, 2022, the personal representative filed two waivers of accounting by the heirs. To date, however, there is no Final Account and Request for Order of Final Distribution in the court's file.

TENTATIVE RULING # 11: APPEARANCES ARE REQUIRED AT 8:30 A.M. ON WEDNESDAY, MAY 25, 2022, IN DEPARTMENT EIGHT. IF ANY PARTY WISHES TO APPEAR TELEPHONICALLY THEY MUST APPEAR BY "VCOURT," WHICH MUST BE SCHEDULED AND PAID FOR THROUGH THE COURT'S WEBSITE AT www.eldorado.courts.ca.gov/online-services/telephonic-appearances.

12. ESTATE OF RYDER PP-20210112

(1) Inventory and Appraisal

(2) Petition for Final Distribution on Waiver of Account

Inventory and Appraisal

Letters of Administration were issued August 12, 2021. Partial Inventory and Appraisal Number 1 was filed January 31, 2022, and Partial Inventory and Appraisal Number 2 was filed March 28, 2022. Although the “Final” box was not checked on the most recent inventory, the personal representative states in the First and Final Report that both inventories contain all the assets of decedent’s estate that have come to the personal representative’s knowledge or into her possession.

As all assets have been inventoried and appraised, matter is dropped from the calendar.

First and Final Report; Petition for Final Distribution on Waiver of Account

Petition is granted as requested.

TENTATIVE RULING # 12: PETITION IS GRANTED AS REQUESTED. THE COURT CONFIRMS THE HEARING SET RE: STATUS OF ADMINISTRATION AT 8:30 A.M. ON WEDNESDAY, JULY 27, 2022, IN DEPARTMENT EIGHT.

13. MATTER OF MORRIS 22PR0085

Petition to Administer Estate

The Local Rules require that petitioner submit the Confidential Supplement to Duties and Liabilities of Personal Representative (Judicial Council Form DE-147S). (Local Rules of the El Dorado County Superior Court, rule 10.02.10.)

TENTATIVE RULING # 13: APPEARANCES ARE REQUIRED AT 8:30 A.M. ON WEDNESDAY, MAY 25, 2022, IN DEPARTMENT EIGHT. IF ANY PARTY WISHES TO APPEAR TELEPHONICALLY THEY MUST APPEAR BY “VCOURT,” WHICH MUST BE SCHEDULED AND PAID FOR THROUGH THE COURT’S WEBSITE AT www.eldorado.courts.ca.gov/online-services/telephonic-appearances.

14. ESTATE OF HARTMAN 22PR0088

Petition to Administer Estate

The petition states that all adult heirs have waived bond. However, there is no Waiver of Bond from heir Tom Hartman in the court's file. Further, the Local Rules require that petitioner submit the Confidential Supplement to Duties and Liabilities of Personal Representative (Judicial Council Form DE-147S). (Local Rules of the El Dorado County Superior Court, rule 10.02.10.)

TENTATIVE RULING # 14: APPEARANCES ARE REQUIRED AT 8:30 A.M. ON WEDNESDAY, MAY 25, 2022, IN DEPARTMENT EIGHT. IF ANY PARTY WISHES TO APPEAR TELEPHONICALLY THEY MUST APPEAR BY "VCOURT," WHICH MUST BE SCHEDULED AND PAID FOR THROUGH THE COURT'S WEBSITE AT www.eldorado.courts.ca.gov/online-services/telephonic-appearances.

15. MATTER OF ISAAC YOON FIRST PARTY SPECIAL NEEDS TRUST PP-20210061

First Account and Report

The Special Needs Trust was established on May 26, 2021. To date, the First Account and Report is not in the court's file.

TENTATIVE RULING # 15: APPEARANCES ARE REQUIRED AT 8:30 A.M. ON WEDNESDAY, MAY 25, 2022, IN DEPARTMENT EIGHT. IF ANY PARTY WISHES TO APPEAR TELEPHONICALLY THEY MUST APPEAR BY "VCOURT," WHICH MUST BE SCHEDULED AND PAID FOR THROUGH THE COURT'S WEBSITE AT www.eldorado.courts.ca.gov/online-services/telephonic-appearances.

16. MATTER OF KROMER TRUST AGREEMENT PP-20090021

Petition to Determine Title to Real Property and for Order Distributing Real Property

TENTATIVE RULING # 16: ABSENT OBJECTION, PETITION IS GRANTED AS REQUESTED.

17. MATTER OF SMITH FAMILY TRUST 21PR0018

(1) Petition for Instructions

(2) Trial Setting Conference

TENTATIVE RULING # 17: APPEARANCES ARE REQUIRED AT 8:30 A.M. ON WEDNESDAY, MAY 25, 2022, IN DEPARTMENT EIGHT. IF ANY PARTY WISHES TO APPEAR TELEPHONICALLY THEY MUST APPEAR BY “VCOURT,” WHICH MUST BE SCHEDULED AND PAID FOR THROUGH THE COURT’S WEBSITE AT www.eldorado.courts.ca.gov/online-services/telephonic-appearances.