

1. GUARDIANSHIP OF TRISTAN K., SP20170036

Annual Review Hearing

Letters of Guardianship of the person were issued on November 1, 2017.

This matter was continued from November 14, 2025. There were no appearances at the last hearing, even though appearances were required. To date, the annual guardianship status report (Judicial Council Form GC-251) concerning the minor has not been submitted by the guardian.

TENTATIVE RULING # 1: APPEARANCES ARE REQUIRED AT 8:30 A.M., FRIDAY, DECEMBER 19, 2025, IN DEPARTMENT FOUR.

2. ESTATE OF WILLISON, 23PR0245**Petition for Final Distribution**

On September 8, 2025, petitioner filed the instant petition for final distribution. A hearing on this matter was originally set for November 7, 2025. On November 6, 2025, the court issued a tentative ruling indicating that notice of the petition was not timely served under Code of Civil Procedure section 1013, subdivision (a), which requires an additional five and 10 days, respectively, for mail service to recipients in and outside of the State of California. At the hearing, counsel directed the court's attention to Probate Code section 1215, subdivision (a)(4), which expressly states that the period of notice is not extended for mail service. The court took the matter under submission and issued an Order After Hearing on November 7, 2025, wherein the court found that notice of the petition was properly served.

Regarding the merits of the petition (which the court did not address at the hearing), the Order After Hearing directed the petitioner to provide additional information regarding the following issues: (1) although the petition alleges that all income tax returns due by the decedent or the estate had been filed and paid as of the date of the petition, the Internal Revenue Service ("IRS") submitted an amended claim in the instant case on August 16, 2024, for \$17,183.64, and the court did not have information showing that said claim had been resolved; (2) the petition includes a request for statutory attorney fees in the amount of \$13,629.07 but there did not appear to be any credit for the \$700.00 retainer fee paid by the estate on October 2, 2023; (3) the reason for the July 21, 2025, payment of \$5,000.00 for "Transfer to CD," as well as the nature and status of the CD, were unclear to the court; and (4) the reason for the August 18, 2025, reimbursement of \$13,589.90 was also unclear to the court.

On December 5 and 15, 2025, petitioner filed supplemental declarations addressing each of the aforementioned issues, and requesting to amend certain portions of the account and petition filed September 8, 2025.

With respect to the IRS claim for \$17,183.64 submitted on August 16, 2024, petitioner declares that she has paid all amounts due as of September 8, 2025 (the date the petition was filed). Petitioner declares she was unaware of the August 16, 2024, IRS claim. “According to the returns [petitioner] filed, which covered multiple years and were prepared with the assistance of professional tax preparers, the estate is owed a refund from the IRS in the amount of \$23,787. The returns were filed after the IRS filed its claims herein and thus, do not take into consideration the refund.” (Supp. Decl., filed Dec. 5, 2025, ¶ 2.) Petitioner has attempted to resolve the issue with the IRS. From her discussions with an IRS representative, petitioner has “concluded that the IRS will take months to review the returns and issue the refund. Since the amount of the amended claim is less than 5% of the total amount available for distribution, [petitioner has] decided to pay the amended claim in the current amount of \$18,633.88 and proceed with the Petition. Once the returns are processed, [petitioner] expect[s] that the total refund from the IRS will be \$42,420.88.” (Supp. Decl., filed Dec. 5, 2025, ¶ 3.)

Attached to petitioner’s supplemental declaration submitted on December 15, 2025, is notice of withdrawal of the amended IRS claim submitted on August 16, 2024. Presumably, this means that the estate’s tax return will increase by \$18,633.88,¹ the amount petitioner paid to the IRS before the amended claim was withdrawn.

With respect to the \$700.00 retainer fee, petitioner declares this was mislabeled; it was actually an advanced payment for litigation costs. In Exhibit D to the petition, the first four entries under “Legal Costs” list payments “paid by estate.” However, petitioner claims that these amounts were actually paid by her attorney from the advanced legal costs that petitioner paid her attorney. The court has reviewed Exhibit D and finds that petitioner has sufficiently accounted for the \$700.00.

¹ It is still unclear to the court how petitioner calculated the payment of \$18,633.88 to the IRS where the amended claim submitted by the IRS on August 16, 2024, reflects the amount of \$17,183.64.

Petitioner declares the \$5,000.00 “Transfer to CD” was done to earn more interest for the estate and is held in the name of the estate at the same bank where the estate checking account is held.

With respect to the August 18, 2025, reimbursement of \$13,589.90, petitioner notes that the instant litigation is ancillary to the main probate case in the State of Nevada. At the time the Petition for Probate was filed in this case (October 2, 2023) the California estate consisted of the following property: (1) a Seller Carryback Note related to decedent’s former residence located at 3591 Bill Avenue, South Lake Tahoe, California, and (2) the vacant lot located at 3589 Bill Avenue, South Lake Tahoe, California. As shown on page 3 of the accounting, on April 30, 2025, the petitioner transferred \$37,560.86 “from the Nevada estate checking account to the California estate checking account for net income related to the California estate.” (Supp. Decl., filed Dec. 5, 2025, ¶ 6.) Petitioner further declares, “[w]hen I had the accounting prepared, the CPA determined that I had miscalculated this amount and thus, I reimbursed the Nevada estate checking account the difference in the amount of \$13,589.80.” (Supp. Decl., filed Dec. 15, 2025, ¶ 6.) Petitioner does not explain how she miscalculated or how the alleged net income related to the California estate was generated. As such, the court does not have enough information to assess the transfer of \$13,589.80 to the Nevada estate checking account.

Because petitioner is requesting to amend portions of the petition for final distribution and accounting (both filed September 8, 2025), the court directs petitioner to file an amended petition and accounting, which incorporates the information provided in the supplemental declarations, as well as the additional information requested herein (i.e., the calculation of the \$13,589.80 reimbursement to the Nevada estate checking account). The court notes that petitioner will need to serve the amended petition in accordance with Probate Code section 11601.

TENTATIVE RULING # 2: THE COURT, ON ITS OWN MOTION, AND IN THE INTEREST OF JUSTICE, CONTINUES THE MATTER TO 8:30 A.M., FRIDAY, FEBRUARY 6, 2026, IN DEPARTMENT FOUR. PETITIONER IS DIRECTED TO FILE AND SERVE HER INTENDED AMENDED PETITION FOR FINAL DISTRIBUTION AND AMENDED ACCOUNTING TO REFLECT THE INFORMATION PROVIDED IN THE SUPPLEMENTAL DECLARATIONS, AS WELL AS THE ADDITIONAL INFORMATION OUTLINED HEREIN.

NO HEARING ON THIS MATTER WILL BE HELD (*LEWIS v. SUPERIOR COURT* (1999) 19 CAL.4TH 1232, 1247), UNLESS A NOTICE OF INTENT TO APPEAR AND REQUEST FOR ORAL ARGUMENT IS TRANSMITTED ELECTRONICALLY THROUGH THE COURT'S WEBSITE OR BY TELEPHONE TO THE COURT AT (530) 573-3042 BY 4:00 P.M. ON THE DAY THE TENTATIVE RULING IS ISSUED. NOTICE TO ALL PARTIES OF AN INTENT TO APPEAR MUST BE MADE BY TELEPHONE OR IN PERSON. PROOF OF SERVICE OF SAID NOTICE MUST BE FILED PRIOR TO OR AT THE HEARING.

3. MATTER OF REVOCABLE TRUST OF KATHLEEN F. KARCHER, 25PR0157

Petition for Settlement of First Account, Sale of Real Property, and Instructions

**TENTATIVE RULING # 3: APPEARANCES ARE REQUIRED AT 8:30 A.M., FRIDAY,
DECEMBER 19, 2025, IN DEPARTMENT FOUR, AT WHICH TIME, THE COURT WILL
INQUIRE THE PARTIES REGARDING THE STATUS OF MEDIATION.**