

# Drafting Proposition 13 Trusts: a Nuts-and-Bolts Guide to Drafting a Trust in WealthDocx to Effectuate a Change in Ownership



Presented by

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by the State Bar of California



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# Who and What is This For?

- Outright transfers and completed gifts that don't come back into Grantor's estate are well established strategies and not the core focus of this webinar
- The core focus of this webinar is to walk you through a practical approach to threading the needle of effectuating a Change in Ownership from Parent to Child, taking advantage of the Proposition 58 Parent to Child Reassessment Exclusion in order to lock-in Prop 13 tax base for the Child, while also getting inclusion in the gross estate thereby obtaining an adjusted cost basis at the death of the Parent Grantor
- It is the Holy Grail ... the "Prop 13 Trust"

# Topics

- Change in Ownership
- Outright Transfer
- Gift / Sale Irrevocable Trust
- Transfer from Funded “B” Trust
- Incapacitated Parent
- Third party Grantor Status
- Getting Inclusion in the Gross Estate
- Dying out of Order
- \$1M Reassessment Exclusion Cap Workaround
- Use of LLCs

# Change in Ownership

- Three criteria
- If ONE criterion is missing, then NO CHANGE IN OWNERSHIP (CIO)
- Found in Revenue & Taxation Code Section 60
  - Transfer of a present interest in real property,
  - Including the beneficial use thereof, and
  - The value of which is substantially equal to the fee interest
- In order to trigger a CIO all three must be met

# Outright Gift

- Can be appropriate for a parent with a short life expectancy and high basis asset
- Potential loss of adjusted cost basis at death
- We have used this in a couple of instances since November 2020 but its rare
- To Do List:
  - Draft parent to child deed, parent signs before Notary Public
  - Check Parent Child on the PCOR in part 1 and on Part 2, check “other” and write transfer to an irrevocable trust
  - Prepare PCOR choosing at “Part 2. OTHER TRANSFER INFORMATION A. Date of transfer, if other that recording date: \_\_\_\_\_” [insert a date February 16 or earlier]
  - Record Deed
  - Complete Prop 58 Form and submit to County Assessor

# Outright or CoTenancy?

- Example 1: Parent owns 100% of Blackacre and transfers 100% outright to Child
- Less tax efficient assuming IRC §2036(a)(1) does not apply which causes inclusion in the Parent's gross estate for property given to Child by Parent but where the Parent continues to possess or enjoy, or keep the income from, the property given
- Example: Parent gives Child Parent's residence and Parent lives there until death
- Example 2: Parent owns Blackacre and transfers Blackacre to 50% to Parent and 50% to Child as Tenants in Common. Change in Ownership triggered, Prop 58 Form filed for the half. In 2022, Parent and Child then transfer to Parent and Child as Joint Tenants and now have status of "Original Transferors" as Joint Tenants. Parent dies, child now has 100% of Blackacre, no Change in Ownership. Rule 462.040(b)(3)
- Example 2 is an alternative to structuring the transaction using a trust, but the Step-Transaction Doctrine applies to the subsequent deed from TIC to JT and it takes more time

# What Isn't a CIO

- Remember, all three prongs of R&T Code §60 MUST be met or there is no CIO
- If you are trying to effectuate a full CIO, the parent retaining the following powers is likely malpractice by the lawyer:
  - Parent retains a right of occupancy
  - Parent retains an estate for years
  - Parent retains a life estate
  - Parent creates a joint tenancy with transferor as a joint tenant
  - Parent retains right to rents
  - Parent retains a general power of appointment
- The above do NOT meet the three-prong test under R&T Code §60



# Gift / Sale to Trust

- Remember, all three prongs of R&T Code §60 MUST be met or there is no CIO
- Consider one trust per grantor, per beneficiary, per property
- Trusts should be code named in a way to easily identify which trust is associated with which grantor, which beneficiary and which property
- Example: Maple Property A. This would be Hal Jones's Trust transferring his interest in 1234 Maple Street, Los Angeles, to his first-born child.
- Example: Maple Property B. This would be Hal Jones's Trust transferring his interest in 1234 Maple Street, Los Angeles, to his second-born child.
- Example: Charles Jones Property Trust. This would be Wanda Jones's Trust transferring her interest in 567 Bush Street, San Francisco, to her only child Charles Jones.
- Come up with your own system, but its better to code these than not

# **Gift / Sale to Trust : Article 1**

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IRREVOCABLE TRUST AGREEMENT

PROGRESS: 94%

Wealth Docx™ - Irrevocable Trust

Irrevocable Trust Options

Attorney

Client: Hal Jones

Individual IDGT

Article 1: Establishing My Trust

Trust Information

Initial Trustees

Distribution Adviser/Trustee

Investment Adviser/Trustee

Other Trust Helpers

UTC Provisions

Incomplete Gift Trust Option

Crummey Withdrawal Powers

Grantor Trust Provisions

Wealth Docx™ - Irrevocable Trust

Irrevocable Trust (IRT) System

Wealth Docx™ - Irrevocable Trust Interview

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# Article 1: Grantor as Trustee?

- Many of these trusts are threading the needle between property tax, capital gains tax and inclusion in the gross estate for an adjusted cost basis
- Having the grantor serve as trustee may help in getting inclusion
- “No” for incomplete gift because we want the strongest argument to the county assessor and perhaps the board of equalization that the parent/grantor has triggered a change in ownership – what makes a gift incomplete might also fail to trigger CIO which is what we want here
- No to Crummey withdrawal powers
- Grantor powers: use power to borrow without adequate security ONLY do not select the power to substitute assets of equivalent value or the power to add charitable beneficiaries
- The concern here is meeting the three-prong test of R&T Code § 60
- Can choose discretionary reimbursement of income taxes paid

# Article 1: Add Custom Language

- Add to Statement of Intent:
- “Any transfer of my principal residence or other interest in real property to this trust to be treated as a completed parent to child transfer under California Revenue and Taxation Code Section 60 et seq., California Law and annotations, and for there to be no reassessment of the property at the time of the transfer or upon my death.”

[Top of document](#)

## 1. Establishing the Trust

## 2. My Beneficiary

### 3. Trustee Succession Provisions

#### 4. Trust Protector Provisions

## 5. Administration of Trust Property

## 6. Remote Contingent Distribution

## 7. Distributions to Underage and Incapacitated Beneficiaries

## 8. Trust Administration

## 9. My Trustee's Powers

## 10. General Provisions

Bottom of document

By execution of this agreement, my Trustee accepts and agrees to hold the trust property described on Schedule A. All property, including life insurance policies, transferred to my trust after the date of this agreement must be acceptable to my Trustee. My Trustee may refuse to accept any property. My Trustee shall hold, administer and dispose of all trust property accepted by my Trustee for the benefit of my beneficiaries in accordance with the terms of this agreement.

## Section 1.05 Statement of My Intent

I am creating this trust with the intent that assets transferred to the trust be held for the benefit of my trust beneficiaries on the terms and conditions set forth in this agreement. In order to maximize the benefit to my trust beneficiaries, I give my Trustee broad discretion with respect to the management, distribution and investment of assets in my trust. My specific objectives in creating this trust include, but are not limited to:

Any gift made to the trust be treated as a completed gift for federal estate and gift tax purposes;

Any transfer of my principal residence or other interest in real property to this trust to be treated as a completed parent to child transfer under California Revenue and Taxation Code Section 60 et seq., California Law and annotations, and for there to be no reassessment of the property at the time of the transfer or upon my death.

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The assets in this trust not be subject to the claims of my creditors and any beneficiary's creditors.

All provisions of this agreement are to be construed to accomplish these objectives. Any beneficiary has the right at any time to release, renounce or disclaim any right, power or interest that might be construed or deemed to defeat these objectives.

## Section 1.06 Grantor Trust Provisions

I intend that I be taxed as owner of this trust for federal income tax purposes for those periods during which I or any other person holds one or more of the powers described in Sections 671-678 of the Internal Revenue Code. All provisions of this trust will be construed to carry out this intent. Notwithstanding any provision of this trust that may seem to be to the contrary, the following provisions apply in the administration of the trust.

# Article 1: Add Custom Language

- Add Powers Retained by Grantor:
- “I retain the power to change the manner or time of enjoyment of the income and principal, or any part thereof, of this trust so that such income and principal be accumulated and distributed at a later time than is otherwise provided in this instrument. I hereby direct the Trustee to delay distribution of income and principal for a period of 180 days following my death. The purpose of this provision is to cause inclusion in my gross estate for Federal Estate tax purposes under Internal Revenue Code Section 2038(a)(1). I retain the power to release the exercise of this power in a separate document which document may be signed electronically.”



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at any time by delivering written instruction to my Trustee. The release will be effective upon its receipt by my Trustee, unless the release instructs that it is to be effective upon a later date.

The Trust Protector may restore any power released at any time by delivering written instruction to my Trustee. In no event, however, may the Trust Protector restore any power within the same taxable year in which the power was released.

Section 1.07 Powers Retained by Grantor

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I retain the power to change the manner or time of enjoyment of the income and principal, or any part thereof, of this trust so that such income and principal be accumulated and distributed at a later time than is otherwise provided in this instrument. I hereby direct the Trustee to delay distribution of income and principal for a period of 180 days following my death. The purpose of this provision is to cause inclusion in my gross estate for Federal Estate tax purposes under Internal Revenue Code Section 2038(a)(1). I retain the power to release the exercise of this power in a separate document which document may be signed electronically.

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Section 1.08 Authorization to Reimburse Me for Income Tax Liability

Notwithstanding the provision of any state law to the contrary, I have no right to be reimbursed for any income tax paid by me on all or any part of my trust's income. My Independent Trustee may from time to time, however, distribute to me or my Legal Representative, or elect to pay directly to the taxing authorities, so much of the income or principal of the trust as may be sufficient to satisfy all or part of my personal income tax liability attributable to the inclusion of all or part of the trust's income in my taxable income. In exercising its absolute discretion with respect to such distributions, my Independent Trustee may consult with my tax or other advisors and the Trust Protector but is not bound to follow any recommendation made by them.

Article Two



# Article 1: Notes to Assessor

**Notes to County Assessor.** I am the Grantor and the parent of the Beneficiary identified in Article 5. The terms of this trust constitute a transfer of a present interest in real property identified in Schedule A, including the beneficial use thereof, and the property transferred is a fee interest and therefore also substantially equal to the value of the fee interest. I as Grantor am retaining no fee interest in the real property described in Schedule A. I as Grantor retain no power to alter the ownership rights of Beneficiary. No other person has any intervening right, title, or interest in the real property described in Schedule A or income of the trust. This trust contains powers to delay distribution. Such power to delay, whether held or later granted, and the exercise thereof, does not constitute a subsequent Change in Ownership under California Board of Equalization Annotation 625.0204 as follows: “the transfer of real property to a trust with directions that the trustee withhold distribution of the property and any income it earns until the happening of a specified event, such as the death of the trustor or the reaching of a particular age by the beneficiary, constitutes a transfer of a present interest in the property, and as such, does not prevent the application of the parent-child exclusion, provided that no other person has any intervening right, title, or interest in the property or income of the trust. C 3/23/1992.”

Irrevocable Trust Agreement	
Top of document	
1. Establishing the Trust	C
2. My Beneficiary	
3. Trustee Succession Provisions	
4. Trust Protector Provisions	C
5. Administration of Trust Property	
6. Remote Contingent Distribution	
7. Distributions to Underage and Incap...	
8. Trust Administration	
9. My Trustee's Powers	
10. General Provisions	C
Bottom of document	

By execution of this agreement, my Trustee accepts and agrees to hold the trust property described on Schedule A. All property, including life insurance policies, transferred to my trust after the date of this agreement must be acceptable to my Trustee. My Trustee may refuse to accept any property. My Trustee shall hold, administer and dispose of all trust property accepted by my Trustee for the benefit of my beneficiaries in accordance with the terms of this agreement.

Section 1.05 Statement of My Intent

**Note to County Assessor:** I am the Grantor and the parent of the Beneficiary identified in Article 5. The terms of this trust constitute a transfer of a present interest in real property identified in Schedule A, including the beneficial use thereof, and the property transferred is a fee interest and therefore also substantially equal to the value of the fee interest. As Grantor I am retaining no fee interest in the real property described in Schedule A. As Grantor I retain no power to alter the ownership rights of Beneficiary. No other person has any intervening right, title, or interest in the real property described in Schedule A or income of the trust. This trust contains powers to delay distribution. Such power to delay, whether held or later granted, and the exercise thereof, does not constitute a subsequent Change in Ownership under California Board of Equalization Annotation 625.0204 as follows: "the transfer of real property to a trust with directions that the trustee withhold distribution of the property and any income it earns until the happening of a specified event, such as the death of the trustor or the reaching of a particular age by the beneficiary, constitutes a transfer of a present interest in the property, and as such, does not prevent the application of the parent-child exclusion, provided that no other person has any intervening right, title, or interest in the property or income of the trust. C 3/23/1992."

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I am creating this trust with the intent that assets transferred to the trust be held for the benefit of my trust beneficiaries on the terms and conditions set forth in this agreement. In order to maximize the benefit to my trust beneficiaries, I give my Trustee broad discretion with respect to the management, distribution and investment of assets in my trust. My specific objectives in creating this trust include, but are not limited to:

Any gift made to the trust be treated as a completed gift for federal estate and gift tax purposes;

Any transfer of my principal residence or other interest in real property to this trust to be treated as a completed parent to child transfer under California Revenue and Taxation Code Section 60 et seq., California Law and annotations, and for there to be no reassessment of the property at the time of the transfer or upon my death; and

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The assets in this trust not be subject to the claims of my creditors and any

# Article 2: Identify Beneficiary

- Choose named beneficiary
- Input name of Beneficiary
- This is very important for the Assessor to see the name of a person here

# Article 4: Trust Protector Powers

- Name a Trust Protector or a process to appoint a Trust Protector
- Choose Fiduciary Capacity
- Do not include Power to Decant

# Article 4: Custom TP Powers

- Add second paragraph under “Trust Protector Powers”:
- “Any power granted by the Trust Protector and/or exercised by the Grantor may be signed by them via electronic signature including but not limited to DocuSign.”
- Additional Trust Protector Powers:
- “grant a power to the Beneficiary and/or the Grantor but the Trust Protector may not grant a power that, if exercised or released, would constitute a Change in Ownership as defined in Revenue and Taxation Code Section 60 et seq., or under other applicable California Law, regulations or annotations. Any granting of a power by the Trust Protector that would result in a Change in Ownership as defined above is void and shall have no effect;”

# Article 4: Custom TP Powers

- CAUTION “to grant to the beneficiary the ability to grant an estate for years to Grantor of no more than 34 years to be exercised only to the extent it does not cause a Change in Ownership as defined in Revenue and Taxation Code Section 60 et seq., or under other applicable California Law, regulations or annotations;”
- “to grant Grantor the power to change the manner or time of enjoyment of the income and principal, or any part thereof, of this trust so that such income and principal be accumulated and distributed at a later time than is otherwise provided in this instrument;”



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10. General Provisions

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Section 4.11 Trust Protector Powers

Any Trust Protector named or appointed under the provisions of this instrument has the following powers and authorities.

Any power granted by the Trust Protector and/or exercised by the Grantor may be signed by them via electronic signature including but not limited to DocuSign.

This clause has been replaced. view original

(a) Trust Protector Instrument Powers

The Trust Protector may amend or modify this instrument as it applies to any trust over which the Trust Protector is serving as Trust Protector to:

alter the administrative and investment powers of any Trustee;

grant a power to the Beneficiary and/or the Grantor but the Trust Protector may not grant a power that, if exercised or released, would constitute a Change in Ownership as defined in Revenue and Taxation Code Section 60 et seq., or under other applicable California Law, regulations or annotations. Any granting of a power by the Trust Protector that would result in a Change in Ownership as defined above is void and shall have no effect.

to grant to the beneficiary the ability to grant an estate for years to Grantor of no more than 34 years to be exercised only to the extent it does not cause a Change in Ownership as defined in Revenue and Taxation Code Section 60 et seq., or under other applicable California Law, regulations or annotations.

to grant Grantor the power to change the manner or time of enjoyment of the income and principal, or any part thereof, of this trust so that such income and principal be accumulated and distributed at a later time than is otherwise provided in this instrument

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# Article 5: Administration of Trust Property

- Do not include descendants as current beneficiaries
- Discretionary income and principal – it's a Grantor trust so no problem
- Discretionary distribution is the drafter's choice: depends on child's creditors, marriage etc
- Precatory guidelines: none
- No withdrawal right
- Include a lifetime POA but be careful to not trigger a CIO! This can permit the beneficiary to grant an estate for years to the Grantor
- Consider a GPOA, or not
- Tip: it might be beneficial to draft into the document (or empower the beneficiary) that the property goes to a spouse whether outright or QTIP'd for the benefit of a spouse = no CIO



# Article 8: Decanting

- Decanting powers are risky
- Uncertainty on how the BOE and Assessor will treat decanting powers

# Schedule A

- “Upon signing this trust, my Trustee accepts and acknowledges receipt of the deed to any and all real property listed on this schedule effective as of the date this trust was signed.”



# Gift v Sale

- Gifting Is preferred method
- Don't forget about Documentary Transfer Tax and discuss it with the client
- DTTs are calculated by rounding up to the nearest \$500, then multiplying by the tax rate. For example, the County Tax for a property sold at \$123,456 will be rounded up to \$123,500 and multiplied by that county's DTT of 0.11%. The tax will be \$135.85
- There is typically no parent to child DTT exemption for a sale as all sales subject to DTT
- Mill Rates vary by county and city from 0.11% to 6%
- Watch out for San Francisco, Oakland and Berkeley they have very high rates
- In SF \$1M sale = \$7500 DTT, over \$25M pay 6% or \$1.5M in DTT
- Practice Tip: Client's don't like these kinds of surprises so before recommending a sale strategy make sure you know the applicable DTT

# The B Trust Problem

- The benefit of a transfer from a B trust is utilization of the predeceased spouse's \$1M reassessment exclusion
- Example: second home in Carmel has DOD value on death of first spouse of \$2M but is now worth \$2.7M with an assessed value of \$200K and cost basis of \$2M. If the surviving spouse lacks sufficient remaining \$1M reassessment exclusion exemption, children can purchase property for \$2M and avoid a capital gain
- Such a sale for less than fair market value is a breach of fiduciary duty on the part of the trustee, unless a discount for lack of marketability and control applied but the difference is likely a gift from the trustee to the children
- Distributions from B Trusts may cause realization of Capital Gains which are generally excluded from DNI and are unavailable for distribution to any beneficiary (Regs. Sec. 1.643(a)-3(a)) unless an exception applies
- Practice tip: Tread carefully when distributing from a B Trust!

# The Incapacitated Parent

- Hopefully the Durable Power of Attorney has broad powers to create trusts and make gifts beyond the annual exclusion amount
- If so, a gifting strategy can be employed
- If there is no gifting, the transaction can be structured as a sale using a DPA
- Perhaps a third party creates the trust and gives the parent an IRC §678 power so that the sale to the trust is a non-taxable event?
- WealthCounsel has been ruminating on a third-party trust with IRC §678 powers

# Using IRC §2038

- §2038 provides: “The gross estate shall include ... property ... the decedent has ... made a transfer ... by trust or otherwise, where the enjoyment thereof was subject at the date of his death to any change through the exercise of a power (in whatever capacity exercisable) by the decedent ... (without regard to when or from what source the decedent acquired such power), to alter, amend, revoke, or terminate, or where any such power is relinquished during the 3 year period ending on the date of the decedent’s death”
- Translation: To the extent a Grantor exercises the power to delay distribution of the timing of receipt of the property, it comes back into Grantor’s estate at death
- Example: O gives Blackacre to Trustee T to hold in trust for A for O’s lifetime. O retains the right to direct T to withhold Blackacre from A following O’s death. The exercise of such a power brings the gift back into O’s estate under IRC §2038

# Using IRC §2038

- The transfer of real property to a trust with directions that the trustee withhold distribution of the property and any income it earns until the happening of a specified event, such as the death of the trustor or the reaching of a particular age by the beneficiary, constitutes a transfer of a present interest in the property, and as such, does not prevent the application of the parent-child exclusion, provided that no other person has any intervening right, title, or interest in the property or income of the trust. C 3/23/1992. BOE Annotation 625.0204
- 26 CFR §25.2511-2(d): A gift is not considered incomplete, however, merely because the donor reserves the power to change the manner or time of enjoyment. Thus, the creation of a trust the income of which is to be paid annually to the donee for a period of years, the corpus being distributable to him at the end of the period, and the power reserved by the donor being limited to a right to require that, instead of the income being so payable, it should be accumulated and distributed with the corpus to the donee at the termination of the period, constitutes a completed gift.



# Using IRC §2038

- Translation: When the Trust Protector grants the power to delay distribution of income and/or principal to the Grantor and the Grantor exercises such power, the property is brought back into the estate. Such exercise does not trigger another CIO from the Grantor to the child when exercised. And the presence of this power does not make the gift incomplete.
- Example: Parent transfers to Irrevocable Trust Blackacre for the benefit of Child. Five years later Trust Protector grants to Grantor the power to delay distribution of Blackacre by 180 days to Child. The granting of the power and the exercise thereof brings Blackacre back into Grantor's gross estate at death and does not constitute (another) CIO from Grantor to Child.

# What if Child Dies First?

- Child can appoint property to spouse during lifetime or at death – no CIO
- Child can exercise power of appointment and leave property to spouse in QTIP Trust or outright
- Parent can purchase life insurance to cover increased taxes
- Parent can sell Child's interest with basis adjustment
- Child's interest can be placed into LLC and so long as no more than 50% transfers, or control doesn't transfer, no CIO

# \$1M Reassessment Exclusion Cap Workaround

- Parent has two children Child1 and Child2
- Parent only has \$1M in reassessment exclusion but a \$11M property with a \$2M assessed value
- Parent gifts  $\frac{1}{4}$  of property to Child1 and  $\frac{1}{4}$  of property to Child2 (in trust or outright)
- Parent creates LLC and transfers other half to LLC in exchange for LLC units
- The  $\frac{1}{4}$  interest of Child1 and  $\frac{1}{4}$  interest of Child2 transferred to LLC in exchange for LLC units
- Parent transfers  $\frac{1}{2}$  of LLC units to Child1 and  $\frac{1}{2}$  of LLC units to Child2
- No CIO, no reassessment
- Later, interests of Child1 and Child2 are conveyed by deed to Child1 and Child2 using “This conveyance changes the manner in which title is held, grantor(s) and grantee(s) remain the same and continue to hold the same proportionate interest. R&T 11911”
- The Step Transaction Doctrine does not apply to Parent to Child Transfers (at least until 2/17)

# After February 16, 2021

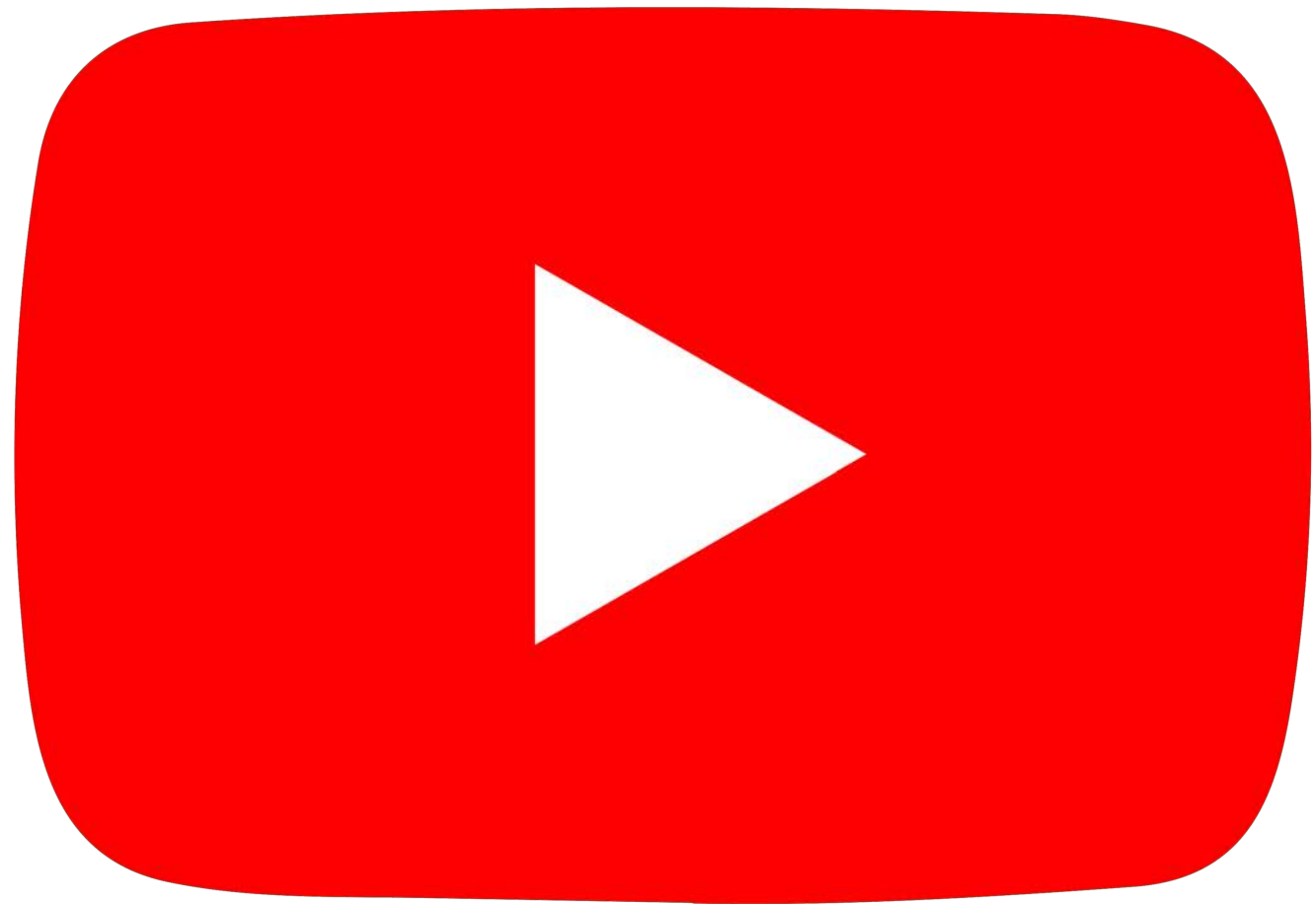
- Use of LLC to transfer property to children
- Example: Parent creates LLC1 and conveys Whiteacre to LLC1 using “This conveyance changes the manner in which title is held, grantor(s) and grantee(s) remain the same and continue to hold the same proportionate interest. R&T 11911.” Parent receives 100 LLC units. Parent gifts 50 LLC units to Child1. Later, Whiteacre conveyed to Parent and Child1 using “proportionate interest” language in R&T Code. Parent and Child1 now own property as Tenants in Common.
- Later, Parent and Child1 convey Whiteacre to LLC2 using “proportionate interest” language in exchange for 50 LLC units each. Parent gifts 50 LLC units to Child 2. Later, Whiteacre conveyed to Child1 and Child2 using “proportionate interest” language. Child1 and Child2 now own property as Tenants in Common.
- Child1 and Child2 convey Blackacre to LLC3 using “proportionate interest” language in R&T Code in exchange for 50 LLC units each. BOE annotation 462.180

# After February 16, 2021



- Recommend clients either acquire title with LLC or convey property to LLC and seek out reassessment to get “Original Owner” Status
- Example: Parent acquires Greenacre with LLC. Parent receives 100 LLC units. Parent transfers 50 LLC units to Child1 and 50 LLC units to Child 2. No CIO. No reassessment because no one person has more than 50%
- Example: Parent acquires Greenacre with LLC. Parent receives 100 LLC units. Parent transfers 100 LLC units to Child1. CIO and entire property reassessed
- Example: Parent acquires Greenacre with LLC. Parent receives 100 LLC units. Parent transfers 51 LLC units to Child1 and 49 LLC units to Child 2. CIO and entire property reassessed
- Ocean Avenue LLC v. County of Los Angeles (Fairmont/Michael Dell Case) .


# After February 16, 2021


- There is hope to transfer properties and preserve Prop 13
- Its just going to be a lot more work for lawyers





- Manage Group**


 **Prop 19**  
Private group
-  Home
- Admin Tools**


 Member Requests


 Automatic Member Approvals


 Membership Questions


 Pending Posts


 Post Topics


 Scheduled Posts


 Activity Log


 Group Rules


 Member-Reported Content


 Keyword Alerts


 Group Quality

 Settings
- Insights**

 Growth

 Engagement

 Admins & Moderators

 Memberships



**Prop 19**  
Private group · 72 members

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**Peter S Myers**  
New Member · 2h · 🌐

Hello members. I will upload some stuff I have been working on tonorrow. Ht to Jim Cunningham for turning me on to this group. So much to do . . .so little time.

 2

1 Comment Seen by 24

 Like  Comment

**Jane Marie** 🌐  
Way too little time

Like · Reply · 1h



**Mark Fitter**

**About**

This is a private group designed for lawyers to share knowledge, best practices, and insight into counseling clients who wish to act before Febr... [See More](#)

 **Private**  
Only members can see who's in the group and what they post.

 **Visible**  
Anyone can find this group.

 **General Group**

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# Questions??

*Thank you for attending today  
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