



Board of Retirement Regular Meeting

Sacramento County Employees' Retirement System

Agenda Item 22A

MEETING DATE: December 11, 2024

SUBJECT: Administrative Appeal—TIDWELL, Walter

SUBMITTED FOR: ___ Consent X Deliberation and Action ___ Receive and File

RECOMMENDATION

Based on evidence presented by, procured from, and obtained on behalf of Walter Tidwell (hereinafter “Appellant”), Staff recommends that the Retirement Board:

- (1) Find that Appellant is not entitled to a reversion of his now deceased former wife, Barbara Nimmo’s (Nimmo), community property interest in Appellant’s SCERS retirement benefits; and
- (2) Affirm the denial of Appellant’s request to a reversion of Nimmo’s community property interest in Appellant’s SCERS retirement benefits as described in the Chief Executive Officer’s determination letter e-mailed on August 7, 2024 (Exhibit A).

Appellant is a former Criminal Investigator, who previously worked for the District Attorney and accrued nearly 28 years of Safety Tier 1 service in the Sacramento County Employees’ Retirement System (SCERS). Appellant entered SCERS in 1962 and service retired January 15, 1989, electing Option 1 and naming his daughters as beneficiaries.

BENEFIT ADMINISTRATIVE APPEAL REQUEST

In a request dated October 4, 2024, Appellant appealed to the SCERS Board of Retirement (BOR) the SCERS CEO’s denial of his request for the community property interest of his deceased former spouse, Nimmo, to revert to him due to her passing (Exhibit B). In making his request, Appellant alleges that SCERS must comply with the court order based on a purported mutual agreement that if Nimmo predeceased Appellant, her share of the community interest in the benefits being paid under the plan would revert to Appellant (Exhibit C).

FACTUAL AND PROCEDURAL BACKGROUND

Appellant married Nimmo in 1963 and divorced in 1988. Appellant and Nimmo entered into a settlement, including division of property, that was turned into an order of the court. The community SCERS service totaled 22.54 years and upon Appellant’s service retirement in 1989, SCERS began paying benefits to Appellant and Nimmo according to the court order; 46.27% to Appellant and 53.73% to Nimmo.

On May 1, 2024, SCERS was contacted by Cindy Tidwell, the current spouse of Appellant, who reported the April 29, 2024, death of Nimmo. Ms. Tidwell indicated that she would mail in the death certificate and dissolution documents indicating that the community property interest in Appellant's benefits being paid to Nimmo would revert to Appellant upon Nimmo's death.

In a letter dated May 17, 2024 (Exhibit D), Appellant requested that SCERS begin sending his deceased ex-spouse's shares of his retirement benefits to him effective June 1, 2024, per the May 6, 1988, Entry of Judgement which he enclosed. Appellant indicated he would send a copy of the original death certificate once obtained. At the time of her death, Nimmo was receiving \$2,614.84 per month as her community interest in the Appellant's SCERS retirement benefits.

On June 7, 2024, Appellant scanned and emailed to SCERS a copy of Nimmo's death certificate.

On June 12, 2024, SCERS emailed Appellant stating that Nimmo's community interest in Appellant's benefits do not revert to him upon her passing (Exhibit E).

In a letter dated July 8, 2024, SCERS was notified by Steven Welty, Attorney with Mastagni Holstedt, APC and representing Appellant, asking for a detailed determination and the process for appeal (Exhibit F).

On July 10, 2024, SCERS CEO emailed Mr. Welty acknowledging SCERS receipt of his July 8, 2024, letter and that the CEO will respond within 60 days according to the Administrative Appeals Policy (Exhibit G).

On August 7, 2024, SCERS CEO issued a denial of Appellant's claim that Nimmo's community interest in his retirement benefits should revert back to him upon her passing according to the marital settlement agreement.

On October 4, 2024, Appellant appealed to the SCERS BOR.

Appellant alleges that Nimmo's community property interest in the SCERS benefits being paid must revert to Appellant due to Nimmo's death.

The marital settlement agreement does state in pertinent part, as follows:

If Wife predeceases Husband, her share in the community interest in the benefits being paid under [his retirement with the County of Sacramento] shall revert to Husband.

However, this provision violates California Family Code section 2610, subdivision (a), which provides, in relevant part, that "the court shall make whatever orders are necessary or appropriate to ensure that each party receives the party's full community property share in any retirement plan, whether public or private, including all survivor and death benefits[.]" (Cal. Fam. Code § 2610, subd. (a); *In re Marriage of Belthius* (2023) 88 Cal.App.5th, 1*, *12.) This statute was enacted to abolish the judicially created terminable interest rule that, in marriage dissolution proceedings, previously governed the disposition of community property interests in retirement benefits upon the death of either former spouse. (*In re Marriage of Powers* (1990) 218 Cal.App.3d 626, 634.)

Previously, the terminable interest rule provided that “a nonemployee spouse’s interest in pension benefits terminated on that person’s death.” (*In re Marriage of Nice* (1991) 230 Cal.App.3d 444, 451.) However, Family Code section 2610’s abolishment of the former terminable interest rule means that “a nonemployee spouse’s community property interest [in pension benefits] is inheritable. (*In re Marriage of Nice, supra*, 230 Cal.App.3d at p. 452; see also, *In re Marriage of Powers, supra*, 218 Cal.App.3d at p. 639 [“if the nonemployee spouse dies before the employee spouse, his or her interest in the employee spouse’s pension plan does not revert to the employee spouse by operation of the terminable interest rule but becomes part of the nonemployee spouse’s estate”].)

There had been several concerns with the terminable interest rule which, among other concerns, “had been criticized as creating an unequal division of community property leading to a windfall profit to the employee spouse and his or her new spouse.” (*In re Marriage of Powers, supra*, 218 Cal.App.3d at p. 636.) The concerns that the prior terminable interest rule had been unjust also resulted in the court in *In re Marriage of Taylor* (1987) 189 Cal.App.3d 435, declaring the prior enactment of Family Code section 2610 (see footnote 1 above) retroactive. (*Id.*; see also, *In re Marriage of Powers, supra*, 218 Cal.App.3d at p. 636.)

CONCLUSION

Even though the marital settlement agreement between Appellant and Nimmo contains express language regarding the reversion of the ex-spouse’s community property interest, SCERS cannot comply with the court order because it appears to violate California law since Appellant’s request lacks sufficient information for SCERS to safely conclude that Nimmo wished to bequeath her inheritable community property interest in Appellant’s retirement benefits back to her former spouse as opposed to another.

ATTACHMENTS

- Board Order
- Board Catalog

Prepared by:

/s/

Eric Stern
Chief Executive Officer



Retirement Board Order

Sacramento County Employees' Retirement System

Before the Board of Retirement
December 11, 2024

AGENDA ITEM:

Administrative Appeal—TIDWELL, Walter

THE BOARD OF RETIREMENT hereby accepts the recommendation of staff to:

- (1) Find that Appellant is not entitled to a reversion of his now deceased former wife, Barbara Nimmo's (Nimmo), community property interest in Appellant's SCERS retirement benefits; and
- (2) Affirm the denial of Appellant's request to a reversion of Nimmo's community property interest in Appellant's SCERS retirement benefits as described in the Chief Executive Officer's determination letter e-mailed on August 7, 2024.

I HEREBY CERTIFY that the above order was passed and adopted on December 11, 2024 by the following vote of the Board of Retirement, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

ALTERNATES:

(Present but not voting)



Retirement Board Order

Sacramento County Employees' Retirement System

James Diepenbrock
Board President

Eric Stern
Chief Executive Officer and
Board Secretary



EXHIBIT A

Eric Stern, Chief Executive Officer
Margo Allen, Chief Operations Officer
Steve Davis, Chief Investment Officer
Keith Riddle, Chief Benefits Officer
Timothy Taylor, Chief Technology Officer
Jason Morrish, General Counsel

Via e-mail: [REDACTED]

Steven W. Welty, Esq.
[REDACTED]

Re: CEO's Administrative Decision Appeal of Staff Decision re Request to Modify Retirement Benefits for SCERS' Member Walter Tidwell

Dear Mr. Welty:

As the Chief Executive Officer of the Sacramento County Employees' Retirement System ("SCERS"), I was sent your letter dated July 8, 2024. The letter was deemed an appeal of the staff's determination that your client, Walter Tidwell, is not entitled to a reversion of his former wife, Barbara Nimmo's, community property interest in Mr. Tidwell's retirement benefits with SCERS, notwithstanding her passing and a Domestic Relations Order ("DRO") indicating otherwise. After reviewing your letter, the DRO, Mr. Tidwell's file here at SCERS, the applicable statutory law, and the case law interpreting the applicable statute, Mr. Tidwell's appeal is denied.

You are correct that there is a DRO in place that provides, in pertinent part, as follows:

If Wife predeceases Husband, her share in the community interest in the benefits being paid under [his retirement with the County of Sacramento] shall revert to Husband.

However, this provision violates California Family Code section 2610, subdivision (a), which provides, in relevant part, that "the court shall make whatever orders are necessary or appropriate to ensure that each party receives the party's full community property share in any retirement plan, whether public or private, including all survivor and death benefits[.]" (Cal. Fam. Code § 2610, subd. (a)¹; *In re Marriage of Belthius* (2023) 88 Cal.App.5th, 1*, *12.) This statute was enacted to abolish the judicially created terminable interest rule that, in marriage dissolution proceedings, previously governed the disposition of community property interests in retirement benefits upon the death of either former spouse. (*In re Marriage of Powers* (1990) 218 Cal.App.3d 626, 634.)

Previously, the terminable interest rule provided that "a nonemployee spouse's interest in pension benefits terminated on that person's death." (*In re Marriage of Nice* (1991) 230 Cal.App.3d 444, 451.) However, Family Code section 2610's abolishment of the former terminable interest rule means that "a nonemployee spouse's community property interest [in

¹ Effective January 1, 1987, the California Legislature adopted California Civil Code section 4800.8, which abrogated the judicially developed terminable interest rule. (*In re Marriage of Powers* (1990) 218 Cal.App.3d 626, 633.) In 1992, the California Legislature created the Family Code, and in doing so, repealed Civil Code section 4800.8, among others, and enacted Family Code section 2610, among others. (Stats. 1992, ch. 162.)

pension benefits] is inheritable. (*In re Marriage of Nice, supra*, 230 Cal.App.3d at p. 452; see also, *In re Marriage of Powers, supra*, 218 Cal.App.3d at p. 639 [“if the nonemployee spouse dies before the employee spouse, his or her interest in the employee spouse’s pension plan does not revert to the employee spouse by operation of the terminable interest rule but becomes part of the nonemployee spouse’s estate”].)

There had been several concerns with the terminable interest rule which, among other concerns, “had been criticized as creating an unequal division of community property leading to a windfall profit to the employee spouse and his or her new spouse.” (*In re Marriage of Powers, supra*, 218 Cal.App.3d at p. 636.) The concerns that the prior terminable interest rule had been unjust also resulted in the court in *In re Marriage of Taylor* (1987) 189 Cal.App.3d 435, declaring the prior enactment of Family Code section 2610 (see footnote 1 above) retroactive. (*Id.*; see also, *In re Marriage of Powers, supra*, 218 Cal.App.3d at p. 636.)

In conclusion, even though the DRO between Mr. Tidwell and his ex-wife contains express language that if the ex-wife predeceases Mr. Tidwell, her share in the community property interest in Mr. Tidwell’s retirement plan with SCERS must revert to Mr. Tidwell, this language violates Family Code section 2610, subdivision (a), which is retroactive and thus cannot be complied with by SCERS. Accordingly, based upon the statutory and case law cited above, I am confirming the staff denial of Mr. Tidwell’s request to have his deceased, ex-wife’s community property interest in his SCERS retirement plan reverted to Mr. Tidwell, and I am denying Mr. Tidwell’s appeal of that staff determination.

Pursuant to SCERS’ Administrative Appeals Policy, if Mr. Tidwell disputes this CEO determination, he has 60 calendar days from the date of this written notice of the CEO’s Administrative Decision to submit a written request for the Board of Retirement’s consideration of this Decision. If Mr. Tidwell seeks Board review, he must submit any additional documentation or explanation, including affidavits, with his request for a Board review. Within the 60-day period to request Board review, Mr. Tidwell may request, in writing, an extension of the time to file a request for Board review, which will only be granted upon a showing of good cause for the requested extension.

Finally, if a written request for either an extension or Board review of this CEO Administrative Decision is not timely submitted to SCERS, the matter shall be deemed resolved and closed and this Administrative Decision shall be final.

Sincerely,



Eric Stern, CEO
Sacramento County Employees’ Retirement System

Received

OCT 04 2024

Sacramento County Employees' Retirement System

1 STEVEN W. WELTY, ESQ. (SBN 192092)
2 **MASTAGNI HOLSTEDT**
3 *A Professional Corporation*
4 1912 "I" Street
5 Sacramento, California 95811
6 Telephone: (916) 446-4692
7 Facsimile: (916) 447-4614

8 Attorney for Petitioner,
9 Walter Tidwell

10 SACRAMENTO COUNTY
11 EMPLOYEES' RETIREMENT SYSTEM

12 WALTER TIDWELL)

13 Appellant,)

14 v.)

15 SACRAMENTO COUNTY EMPLOYEES')
16 RETIREMENT SYSTEM,)

17 Respondent,)
18 _____)

**REQUEST FOR BOARD OF
RETIREMENT'S CONSIDERATION**

19 **I.**
20 **INTRODUCTION**

21 Walter Tidwell ("Tidwell") was a participating member in the Sacramento County
22 Employees' Retirement System ("SCERS"). Tidwell retired in 1989 (See attached declaration of
23 Tidwell). Tidwell and his ex-spouse ("Nimmo") divorced in 1988 with a mutually agreed
24 settlement, including division of property, that was turned into an order of the court. SCERS has
25 a copy of the order as part of the record in this matter. A courtesy copy is attached to the
26 Declaration of Tidwell. In the order, the parties agreed to divide the SCERS retirement benefits as
27 follows: Nimmo would receive 53.73% of the community interest and benefits, and Tidwell would
28 receive 46.27%. If Nimmo predeceased Tidwell, her share of the community interest in the
benefits being paid under the plan would revert to Tidwell (Declaration Ex. 1 Pages 2-3 Lines 21-
1).

1 SCERS accepted the court order and began to pay the parties as agreed to above. For the
2 last thirty-five years the parties have been paid in this manner by SCERS. On 4/30/24 Nimmo
3 passed away. Tidwell notified SCERS and provided a copy of Nimmo's death certificate. SCERS
4 staff made a determination that Tidwell could not receive Nimmo's community interest after her
5 death. Tidwell appealed the determination to the CEO. On 8/7/ 24 CEO Stern issued a decision
6 denying Tidwell's appeal of the staff determination. This request for the Board of Retirement's
7 Consideration follows.

8 II. 9 ARGUMENT

10 CEO Stern relies on the abolishment of the "terminable interest rule" ("rule") with the
11 legislature's enactment of Family Code section 2610. The reliance on these authorities is in error.
12 The rule required the community property interest in a retirement benefit of the non-employee ex-
13 spouse to revert to the surviving ex-spouse on the non-member's death. Even though the
14 community property was split 50-50, the deceased ex-spouse lost the benefit of that interest on
15 death and could not will it to a beneficiary or heir. In effect, it was only a temporary property right
16 and not truly the sole property of the party on divorce.

17 Tidwell is not relying on the rule. Family Code section 2610 generally requires that the
18 court shall make orders to ensure each party receive the party's full community property share in
19 the retirement plan, including survivor and death benefits. Disposition of retirement benefits on
20 death can be ordered on written agreement of the parties (See Family Code section 2610(a)1 and
21 2550). In this case Tidwell and Nimmo agreed to a division of the SCERS benefits in the
22 settlement agreement and court order. Not only did Nimmo receive her full community property
23 share, she received a portion of Tidwell's as well. The community property interest is generally
24 split 50% each. Here, Nimmo received an additional 3.73 % and Tidwell received 3.73% less than
25 the full community property shares. Nimmo received the additional amount for 35 years in
26 exchange for providing what was left of her SCERS benefits on death to Tidwell. The terminable
27 interest rule does not apply.

28 ///

1 CEO Stern determined that the case law pursuant to abolition of the rule holds that a court
2 order cannot compel SCERS to revert Nimmo's property interest in the SCERS benefit to Tidwell
3 on her death. The reliance on these cases is misplaced. None of the cases cited by CEO Stern deal
4 with a fact pattern where the parties agreed to a division of the retirement interest. None of these
5 cases deal with a fact pattern where a party received more than her community property share in
6 exchange for turning her remaining property interest in the SCERS benefits over to the surviving
7 ex-spouse on her death. In all of those cases the community interest was split 50-50 and there was
8 no agreement between the parties for the community interest to revert back to the surviving ex-
9 spouse.

10 In *Belthius*, a stipulated judgement awarded each party 50% of the community interest.
11 There was no agreement to any type of transfer of the property interest after death. In later
12 proceedings a trial court adopted an order presented by one party that reverted the community
13 property interest back on death. There was no agreement to this between the parties. It was a
14 unilateral action that mimics the terminable interest rule. On appeal, the court of appeals rejected
15 the unilateral division and reversed the trial court.

16 In *Nice*, there was a judgement that split the community property interest 50-50. Again,
17 there was no agreement for the community property interest to revert back on death. The court
18 recognized the rule had been abolished, but the case did not deal with the fact pattern here, where
19 Nimmo, by mutual written agreement, received more than her community property share in
20 exchange for turning her remaining property interest in the SCERS benefits over to Tidwell on her
21 death.

22 In *Powers*, there was no agreement on the division of retirement benefits. The Court
23 reserved jurisdiction over the division of retirement benefits. The ex-spouse then died before the
24 employee retired. The court recognized the rule had been abolished. Again, the case is not on point
25 to the fact pattern at issue here.

26 In *Taylor*, the court unilaterally ordered that on the wife's death, the rights and interests of
27 wife and her estate to receive the benefits would terminate and the husband would be allowed to
28 receive te entire payment. Again, the case is not on point to the fact pattern at issue here.

1 If Tidwell was demanding Nimmo's property interest in the SCERS benefits revert back
2 to him, after being divided 50-50, solely because Nimmo was deceased, Stern's decision would be
3 correct and the action would be prohibited by the Family Code and case law. However, as stated
4 above, Tidwell does not rely on the terminable interest rule. **Nimmo mutually agreed to receiving**
5 **more than her community interest during her life in exchange for giving up any remaining**
6 **property interest in SCERS after her death.** Such agreement is not in violation of the Family
7 Code or case law.

8 In addition, under CEO Stern's rationale, the original agreement would have been in
9 violation of Family Code section 2610 because the statute is meant to ensure that each party receive
10 the party's full community property share in the retirement plan. Tidwell has only been receiving
11 46.27 % for the last 35 years. Because the court in *Taylor* held Family Code section 2610 was
12 retroactive, SCERS would have been providing benefits in violation of these authorities for the last
13 35 years to Tidwell's detriment.

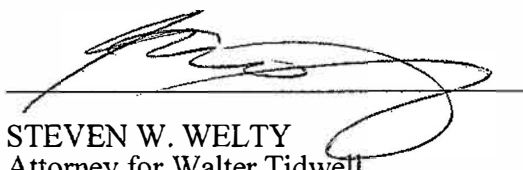
14 **III.**
15 **CONCLUSION**

16 SCERS is in possession of a valid order of the Sacramento Superior Court that properly and
17 lawfully divided the SCERS benefits between the parties. Tidwell is now entitled to any remaining
18 property interest in Nimmo's SCERS benefits pursuant the parties mutual agreement on their
19 divorce. The agreement and order are not made unlawful pursuant to the Family Code or case law
20 as argued above. Tidwell respectfully requests SCERS abide by the court order.

21 Respectfully submitted,

22 **MASTAGNI HOLSTEDT**

23
24 Dated: October 4, 2024

25 
26 STEVEN W. WELTY
27 Attorney for Walter Tidwell
28

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8 Attorney for SCERS Retiree
9 Walter Tidwell

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DECLARATION OF WALTER TIDWELL

I, Walter Tidwell declare as follows:

1. I am over the age of 18 and competent to provide testimony. I have personal knowledge of all of the information I provide here other than that which I state to be based on information and/or belief. If called upon I could and would testify as I swear to in this declaration.

2. I am currently retired and receiving retirement benefits from the Sacramento County Employees Retirement System ("SCERS").

3. When I retired in 1989, I provided SCERS with a copy of the divorce order issued by the Sacramento County Superior Court. The order provided in part that my ex-spouse would receive 53.73 % of the SCERS retirement benefit and I would receive 46.27 % of the benefit. In addition, if my ex-spouse predeceased me, I would then receive her community interest in the benefits being paid (a true and correct copy of the order is attached as Exhibit 1, See page 2 Section I B.)

4. SCERS accepted the court order and has been paying benefits as set forth in the order from the date of my retirement to present.

5. SCERS never advised me that the court order was unenforceable until I notified them in 2024 of my ex-spouse's death.

I declare under the penalty of perjury under the laws of the State of California that the foregoing statements are true and correct and if called to testify as to these facts, I could and would do so.

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Executed this 20TH day of September, 2024 at Sacramento, California.

Walter Tidwell
Walter Tidwell

EXHIBIT 1

| | | |
|---|----------------|---|
| ATTORNEY OR PARTY WITHOUT ATTORNEY (Name and Address): GREVE, CLIFFORD, DIEPENBROCK & PARAS 1000 G Street, Suite 400 (916) 443-2011 Post Office Box 2469 Sacramento, CA 95811-2469 | TELEPHONE NO.: | FOR COURT USE ONLY ENDORSED MAY - 6 1988 JOYCE RUSSELL SMITH, CLERK By D. DANEV Deputy V. Courtney |
| ATTORNEY FOR (Name): Petitioner WALTER V. TIDWELL SUPERIOR COURT OF CALIFORNIA, COUNTY OF SACRAMENTO STREET ADDRESS: 720 Ninth Street MAILING ADDRESS: CITY AND ZIP CODE: Sacramento, CA 95814 BRANCH NAME: | | |
| MARRIAGE OF PETITIONER: WALTER V. TIDWELL RESPONDENT: BARBARA J. TIDWELL | | |
| NOTICE OF ENTRY OF JUDGMENT | | |

You are notified that the following judgment was entered on (date): **MAY - 5 1988**

1. Dissolution of Marriage
2. Dissolution of Marriage - Status Only
3. Dissolution of Marriage - Reserving Jurisdiction over Termination of Marital Status
4. Legal Separation
5. Nullity
6. Other (specify):

Date: **MAY - 6 1988** JOYCE RUSSELL SMITH, Clerk, by **V. Courtney** Deputy

- NOTICE TO ATTORNEY OF RECORD OR PARTY WITHOUT ATTORNEY -

Pursuant to the provisions of Code of Civil Procedure section 1952, if no appeal is filed the court may order the exhibits destroyed or otherwise disposed of after 60 days from the expiration of the appeal time.

Effective date of termination of marital status (specify): **UPON ENTRY OF THIS JUDGMENT**
 WARNING: NEITHER PARTY MAY REMARRY UNTIL THE EFFECTIVE DATE OF THE TERMINATION OF MARITAL STATUS AS SHOWN IN THIS BOX.

CLERK'S CERTIFICATE OF MAILING

I certify that I am not a party to this cause and that a true copy of the Notice of Entry of Judgment was mailed first class, postage fully prepaid, in a sealed envelope addressed as shown below, and that the notice was mailed

at (place): **SACRAMENTO**, California,
 on (date):
 Date: **MAY - 6 1988** **JOYCE RUSSELL SMITH** Clerk, by **V. Courtney** Deputy

GREVE, CLIFFORD, DIEPENBROCK & PARAS.
 1000 G Street, Suite 400
 Post Office Box 2469
 Sacramento, CA 95811-2469

Donna T. Budwin
 Attorney at Law
 7509 Madison Avenue, Suite 109
 Citrus Heights, CA 95610

| | |
|--|--|
| ATTORNEY OR PARTY WITHOUT ATTORNEY (Name and Address): GREVE, CLIFFORD, DIEPENBROCK & PARAS 1000 G Street, Suite 400 Post Office Box 2469 Sacramento, CA 95811-2469 (916) 443-2011 TELEPHONE NO: | FOR COURT USE ONLY <div style="font-size: 2em; font-weight: bold; margin: 10px 0;"> ENDORSED Filed MAY 05 1988 JOYCE RUSSELL SMITH, CLERK By A. McINTYRE, Deputy </div> |
| ATTORNEY FOR (Name): Petitioner WALTER V. TIDWELL SUPERIOR COURT OF CALIFORNIA, COUNTY OF SACRAMENTO STREET ADDRESS: 720 Ninth Street MAILING ADDRESS: CITY AND ZIP CODE: Sacramento, CA 95814 BRANCH NAME: | |
| MARRIAGE OF PETITIONER: WALTER V. TIDWELL RESPONDENT: BARBARA J. TIDWELL | |
| <div style="text-align: center; font-weight: bold;">JUDGMENT</div> <input checked="" type="checkbox"/> Dissolution <input type="checkbox"/> Legal separation <input type="checkbox"/> Nullity <input type="checkbox"/> Status only <input type="checkbox"/> Reserving jurisdiction over termination of marital status Date marital status ends: Upon entry of judgment | CASE NUMBER: <div style="font-size: 1.2em; font-weight: bold;">837081</div> |

1. This proceeding was heard as follows: default or uncontested by declaration under Civil Code, § 4511 contested
- a. Date: **May 5, 1988** Dept.: **11** Rm.:
- b. Judge (name): **ARTHUR G. SCOTLAND** Temporary judge
- c. Petitioner present in court Attorney present in court (name): **JOHN W. MUNSILL**
- d. Respondent present in court Attorney present in court (name): **DONNA T. BUDWIN**
- e. Claimant present in court (name): Attorney present in court (name):

2. The court acquired jurisdiction of the respondent on (date): **7/3/87**
- Respondent was served with process Respondent appeared

3. THE COURT ORDERS, GOOD CAUSE APPEARING:
- a. Judgment of dissolution be entered. Marital status is terminated and the parties are restored to the status of unmarried persons
- (1) on the following date (specify): **Upon entry of judgment.**
- (2) on a date to be determined on noticed motion of either party or on stipulation.
- b. Judgment of legal separation be entered.
- c. Judgment of nullity be entered and the parties are declared to be unmarried persons on the ground of (specify):

4. THE COURT FURTHER ORDERS:
- a. Jurisdiction is reserved to make other and further orders necessary to carry out this judgment.
- b. Wife's former name be restored (specify):
- c. This judgment shall be entered nunc pro tunc as of (date):
- d. Jurisdiction is reserved over all other issues and all present orders remain in effect except as provided below.
- e. Any payment for spousal or family support contained in this judgment shall terminate upon the death of the payee unless otherwise provided.
- f. Other (specify): **See Attachment "A" attached hereto, which is incorporated in, merged with, and made a part of this Judgment by this reference. The parties are ordered to comply with each and every provision of Attachment "A".**

5. Number of pages attached: **22** Signature follows last attachment

- NOTICE -

1. Please review your will, insurance policies, retirement benefit plans, and other matters you may want to change in view of the dissolution or annulment of your marriage. Changing your marriage may automatically change a disposition made by your will to your former spouse.
2. A debt or obligation may be assigned to one party as part of the division of property and debts, but if that party does not pay the debt or obligation, the creditor may be able to collect from the other party.
3. If you fail to pay any court ordered child support, an assignment of your wages will be obtained without further notice to you.

1 both of the above plans shall revert to Husband. The community
2 interest in Husband's retirement benefits shall be calculated
3 (1) under the time rule of In re Marriage of Brown (1976) 15
4 Cal.3d 838, 126 Cal.Rptr. 633, 544 P.2d 561, as to the County of
5 Sacramento benefits and (2) by the ratio of creditable service
6 points earned during the marriage to total creditable service
7 points earned per In re Marriage of Poppe (1979 97 Cal.App.3d 1,
8 158 Cal.Rptr. 500, as to the military reserve benefits. As to
9 the County of Sacramento, the total community years are 22.54.
10 As to the military reserves, the total community points are 1244.
11 Wife waives any rights she may have under In re Marriage of
12 Gilmore (1981) 29 Cal.3d 418, 174 Cal.Rptr. 493, 629 P.2d 1, and
13 its progeny in state and federal law to receive her share of
14 Husband's retirement benefits prior to Husband's reaching age 52
15 (as to the County of Sacramento) or age 60 (as to the military
16 reserves). Further, if Wife elects to receive her share of
17 Husband's retirement benefits when Husband reaches age 52 (as to
18 the County of Sacramento) or age 60 (as to the military
19 reserves), she shall not continue to share in any increase in
20 said benefits from the date of her election forward except for
21 any automatic cost of living increases.

22 C. All community debts other than those listed in
23 Exhibit "A" have been paid in full by the parties, each party
24 waiving any Epstein credits he or she may have been entitled to
25 because of the use of his or her separate funds to pay on said
26 debts.

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II.

SEPARATE PROPERTY

The assets and debts set forth in Exhibit B hereto, which is incorporated herein by this reference, are confirmed to Husband as his sole and separate property.

The assets and debts set forth in Exhibit C hereto, which is incorporated herein by this reference, are confirmed to Wife as her sole and separate property.

The assets set forth in Exhibit D hereto, which is incorporated herein by this reference, are confirmed to the parties' children, as indicated, as each child's sole and separate property.

III.

SPOUSAL SUPPORT

The court shall retain jurisdiction over the issue of spousal support for both parties until the death of either party, the remarriage of the potential recipient, or further order of the court. Neither party shall pay spousal support to the other at this time.

IV.

TAX MATTERS

A. Husband and Wife agree as follows on their tax matters:

(1) The parties agree to file joint state and federal income tax returns for 1987. They also agree to bear equally any taxes and divide equally any refunds for 1987 and all

1 previous years during which the parties were married and filed
2 joint tax returns. The parties will also bear equally all
3 accounting, attorneys' fees, and court costs relating to income
4 tax matters for the tax year of 1987 and preceding years for
5 which they filed joint tax returns.

6 (2) Should any deficiency be assessed or proposed
7 to be assessed with respect to any joint income tax return filed
8 by Husband and Wife, the parties or their representatives agree
9 to notify each other and to cooperate with each other in contest-
10 ing, opposing, negotiating, or settling such assessment or
11 proposed assessment.

12 (3) Husband and Wife agree that for any gift or
13 transfer made by the other party during the period of their
14 marriage, without adequate consideration and without the other
15 party's knowledge and consent, the party who made the gift shall
16 be solely responsible for all gift taxes, penalties, or interest
17 payable by reason of such gift or transfer.

18 (4) Husband and Wife shall file separate tax
19 returns for the tax year 1988 and following tax years. Each
20 party shall pay and be solely responsible for any tax, and shall
21 be solely entitled to any refund, due or payable on his or her
22 separate returns for the tax year 1988 and following tax years,
23 each party agreeing to indemnify and hold the other harmless from
24 any tax due in said years. For any tax year in which the parties
25 did not or do not file joint tax returns, each party shall be
26 responsible for, and indemnify and hold the other harmless from,

1 any taxes due as a result of post-judgment-date ownership, sale,
2 transfer, or other transaction for assets that each party obtains
3 or retains under this judgment.

4 (5) Each party agrees to pay all taxes on any
5 retirement, pension, profit sharing, and any other deferred
6 benefits he or she has received under the Stipulated Judgment
7 when those benefits are actually distributed or paid to and
8 received by that party.

9 (6) The parties acknowledge that each has dis-
10 cussed with his or her respective attorney the capital gain or
11 ordinary income consequences which may result because of the
12 liquidation of their former family residence at 4928 Andover
13 Court, Sacramento, California. Each agrees to bear one-half
14 (1/2) of any capital gains and ordinary income taxes arising out
15 of that liquidation.

16 (7) As used in this section, the words tax,
17 taxes, deficiency, and refund shall include interest and
18 penalties, if any.

19 (8) The Court shall retain jurisdiction to make
20 further orders that are necessary to enforce the provisions of
21 this tax agreement or any other portion of this Stipulated
22 Judgment.

23 V.

24 RECIPROCAL WAIVER OF INHERITANCE

25 Each party relinquishes the right to act as administra-
26 tor or executor of the estate of the other, all right to inherit

1 from the other, and all right to receive in any manner any
2 property of the other on the death of the other, either under
3 succession laws, community property laws, or so-called family
4 allowance, except when one party names the other as the devisee,
5 legatee, beneficiary, or executor under his or her Will or other
6 instrument executed after the effective date of this Stipulated
7 Judgment, or when such right is otherwise exclusively provided
8 for in this Stipulated Judgment.

9 VI.

10 WARRANTIES AND OTHER AGREEMENTS

11 A. Husband and Wife acknowledge that through inadvertence
12 some property of their marriage may not have been disclosed
13 in this Stipulated Judgment. If it is discovered later that on
14 the date of this Stipulated Judgment either party possessed
15 community or quasi-community property with an aggregate value of
16 more than \$500.00 that is not listed in the Exhibits to this
17 Stipulated Judgment, and that the other party had an interest in,
18 the other party possessing the property agrees to transfer a
19 one-half interest in that property to the other party, or, at the
20 election of the other party, pay the full market value of the
21 other party's interest in that property as of the effective date
22 of this Stipulated Judgment, or the full market value of the
23 other party's interest at the time the interest is discovered.

24 B. Husband and Wife declare that in the past three
25 years they have not, without adequate consideration, made any
26 gifts or transfers of community or quasi-community in excess of

1 an aggregate value of \$500.00 to third parties without the other
2 spouse's consent. If it should be determined that either party
3 has made any such gifts, that party agrees to pay to the other,
4 on demand, an amount equal to 50% of the present fair market
5 value of such gift, or, at the election of the other party, an
6 amount equal to one-half of the fair market value of such gift at
7 the time that such gift was made or on the effective date of this
8 Stipulated Judgment.

9 VII.

10 ATTORNEYS' FEES AND COSTS

11 A. In connection with these proceedings and the
12 preparation of the Stipulated Judgment, Wife has been represented
13 by the Law Offices of Shepherd & Budwin through Donna T. Budwin,
14 an attorney at law duly licensed to practice in the State of
15 California. Husband has been represented by Greve, Clifford,
16 Diepenbrock & Paras, through John W. Munsill, an attorney at law
17 duly licensed to practice in the State of California. Each party
18 shall pay his or her own attorneys' fees and costs incurred in
19 the negotiations for and preparation of this Stipulated Judgment,
20 and in the proceeding for the dissolution of the parties'
21 marriage.

22 B. If either party fails to perform his or her
23 respective obligations under this Stipulated Judgment, and the
24 other is thereby required to incur attorneys' fees, accountants'
25 fees, or other fees or costs, then either party shall be entitled
26 to apply to any court of competent jurisdiction for such fees and

1 costs against the other party. The same rights apply to either
2 party who has breached any warranties or representations con-
3 tained in this Stipulated Judgment.

4 VIII.

5 ADVICE OF COUNSEL: VOLUNTARY AGREEMENT

6 The parties stipulate that they have been represented
7 by and relied on counsel of their own choosing in negotiating and
8 preparing this Stipulated Judgment; that they have read this
9 Stipulated Judgment, and it was explained fully to them by their
10 respective counsel; that they are fully aware of the contents,
11 legal effects, and consequences of this Stipulated Judgment and
12 its provisions. Husband and Wife further declare that they have
13 read this Stipulated Judgment and understand and accept its
14 contents, that there have been no promises or agreements by
15 either party to the other, except as set forth here, that were
16 relied on by either as inducement to enter into this Stipulated
17 Judgment, and that this Stipulated Judgment has been entered into
18 voluntarily, free from duress, fraud, undue influence, coercion,
19 or misrepresentation of any kind.

20 Each party understands and has been advised that
21 agreements contained here for one party to assume the obligations
22 of the community for the other party may not be binding on the
23 creditor, and that the creditor may retain rights against either
24 party. Additionally, each party has been advised that obliga-
25 tions to third parties and to each other are subject to possible
26 discharge in bankruptcy.

1 IX.

2 ASSUMPTION OF OBLIGATIONS

3 A. As to any obligations either party has assumed
4 under this Stipulated Judgment, the assuming party agrees to
5 indemnify the non-assuming party and to hold the non-assuming
6 party harmless with respect to said assumed obligation. Should
7 the non-assuming party incur expenses, including, but not limited
8 to, attorneys' fees and costs, because of the assuming party's
9 failure to pay the obligations, the assuming party shall reim-
10 burse the non-assuming party for any such expenses incurred.

11 B. Except as expressly set forth in this Stipulated
12 Judgment, neither party shall hereafter incur any indebtedness
13 chargeable against the other or his or her estate, or contract
14 any debt or obligations in the name of the other, and each agrees
15 to indemnify and hold the other harmless from any such indebted-
16 ness incurred or created by the indemnifying party.

17 C. Each party declares that, except as expressly
18 referred to in this Stipulated Judgment, he or she has not
19 created any debt or obligation for which the other party may be
20 liable.

21 X.

22 WAIVER OF INTEREST IN FUTURE EARNINGS AND ACQUISITIONS

23 The parties agree that each shall own and hold the
24 property received by him or her under the terms of this Stipu-
25 lated Judgment and all earnings and other property hereafter
26 acquired by each as his or her sole and separate property, free

1 from any claim of the other (except as specifically provided for
2 herein), or of any creditor of the other by reason of the commu-
3 nity property laws of the State of California, or by reason of
4 any other law or fact.

5 XI.

6 INTEGRATION OF AGREEMENT

7 This Stipulated Judgment contains the entire agreement
8 of the parties on the matters it covers, and it supersedes any
9 previous agreement between the parties.

10 XII.

11 DEFAULTS NOT WAIVED

12 No waiver of the breach of any of the terms or provi-
13 sions of this Stipulated Judgment shall be a waiver of any
14 preceding or succeeding breach of the Stipulated Judgment or any
15 of the provisions of it.

16 XIII.

17 EXECUTION OF OTHER DOCUMENTS

18 Each party shall execute promptly all documents and
19 instruments necessary or convenient to vest titles in estates as
20 provided in this Stipulated Judgment to effectuate its purpose
21 and intent. Notwithstanding the failure or refusal of either
22 party to execute such instrument, this Stipulated Judgment shall
23 constitute a complete transfer and conveyance of the property
24 designated as being transferred, conveyed, or assigned by each
25 party. If the parties fail to execute any document reasonably
26 necessary to effectuate the terms of this Stipulated Judgment,

1 within thirty (30) days after presentation of this Stipulated
2 Judgment, on ex parte application to the Superior Court (with
3 twenty-four (24) hours notice of application to the other party),
4 the Clerk shall be appointed to execute the document.

5 XIV.

6 EFFECT OF RECONCILIATION ON THIS STIPULATED JUDGMENT

7 If the parties reconcile after executing this
8 Stipulated Judgment before its entry as a judgment of the Court,
9 this Stipulated Judgment shall operate as a binding marital
10 settlement agreement between the parties and shall continue in
11 full force until modified, altered, or terminated in writing and
12 signed by each party.

13 XV.

14 CAPTIONS

15 The captions of various paragraphs in this Stipulated
16 Judgment are for convenience only, and none of them is intended
17 to be any part of the text of this Stipulated Judgment or
18 intended to be referred to in construing any of the provisions of
19 the Stipulated Judgment.

20 XVI.

21 PARTIES BOUND

22 This Stipulated Judgment shall inure to the benefit of
23 and be binding on the parties and their respective heirs,
24 executors, administrators, successors, assigns, and legal
25 representatives.

26 //

XVII.

MISCELLANEOUS PROVISIONS

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3 A. If any portion of this Stipulated Judgment is held
4 illegal, unenforceable, void or voidable by any court, each of
5 the remaining terms shall continue in full force as a separate
6 contract or binding court order.

7 B. The parties agree that each shall have the right
8 to live separate from the other without interference or harass-
9 ment.

10 C. This Stipulated Judgment shall be subject to, and
11 interpreted under, the laws of the State of California.

12 D. The parties shall retain their respective Social
13 Security rights as their respective separate property. Under the
14 present law, each party may have derivative rights to direct
15 payment from the Social Security system from employment by the
16 other party during the marriage, and such federal payments made
17 directly to a party shall be his or her separate property.

18 E. Each party shall have the right, and the other
19 party shall cooperate by doing all reasonable acts and supplying
20 all appropriate documents, to confirm, on a continuing basis,
21 compliance with all of the provisions under this Stipulated
22 Judgment.

23 F. The party receiving specific property under this
24 Stipulated Judgment shall be entitled to, and the other party
25 shall transfer and assign to him or her, all rights, titles, and
26 interests in the property, and shall also be entitled to existing

1 insurance on that property, and the benefits, if any, previously
2 paid on that insurance, and shall be solely responsible for the
3 payment of all premiums due thereafter under the insurance policy
4 terms if the party decides, in his or her sole discretion, to
5 maintain said policy in force.

6 XVIII.

7 EFFECTIVE DATE

8 The effective date of this Stipulated Judgment is the
9 date the last party to sign it signs it.

10
11 DATED: 5-5-88

/s/
12 BARBARA J. TIDWELL, wife

13 DATED: 5-5-88

/s/
14 WALTER V. TIDWELL, Husband

15 Approved as to form and content:

16
17 DATED: 5-5-88

18 GREVE, CLIFFORD, DIEPENBROCK
& PARAS

19
20 By /s/
JOHN W. MUNSILL
Attorneys for Husband

21
22 DATED: 5-5-88

23 LAW OFFICES OF SHEPHERD &
BUDWIN

24
25 By /s/
DONNA T. BUDWIN
Attorneys for Wife

EXHIBIT "A"

DIVISION OF COMMUNITY ASSETS AND OBLIGATIONS

TO HUSBAND:

Assets

1. One-half (1/2) the net proceeds from sale of the parties' former family residence at 4928 Andover Court, Sacramento, California (approximately \$26,495.00), subject to the \$10,000.00 trust fund being held as tenants in common with Wife until the capital gain/ordinary income tax consequences of said sale have been determined and paid.
2. Furniture, furnishings, tools, including air compressor, and appliances in Husband's possession.
3. 1985 Ford F-150 pickup, vehicle I.D. number 1FTEF15N7FPA84283.
4. One-half (1/2) the separation balances in the parties' former joint bank accounts (already divided between the parties).
5. Husband's \$35,000.00 face value Servicemen's Group Life Insurance policy on Husband's life.
6. One Tax Life II \$10,000.00 single premium deposit insurance policy on Husband's life through National Western Life Insurance.
7. Mutual of New York term life insurance policy on Husband's life, with face value of \$72,500.00 (through Husband's employment).
8. One-half (1/2) the community shares of Pioneer Group Investment stock (app. value = \$1,350.00)
9. One-half (1/2) of the proceeds of Wife's former retirement fund at SMUD (total proceeds were \$6,700.00) - \$3,350.00 to be paid by Wife to Husband within 15 days of the effective date of this Stipulated Judgment.
10. Undivided interest in the community interest in Husband's military reserve and County of Sacramento retirement benefits, divided as set forth in paragraph I.B. of the above Stipulated Judgment.

- 1 11. Husband's annuity business.
- 2 12. Gregor boat, outboard motor, and trailer.
- 3 13. One-half (1/2) the total contributions to Husband's deferred
4 compensation account with the County of Sacramento from the
5 date of the parties' marriage through October 10, 1986, plus
6 interest on these contributions to date of distribution.

6 Debts

- 7 1. Debt to Golden One Credit Union for the 1985 Ford F-150
8 pickup truck, with approximate separation balance of
9 \$10,605.00.
- 10 2. All other community debts have been paid off with community
11 funds or with separate funds for which each party has waived
12 any available Epstein reimbursement rights.

1 TO WIFE

2 Assets

- 3 1. One-half (1/2) of the net proceeds from sale of the parties'
4 former family residence at 4928 Andover Court, Sacramento,
5 California, already divided between the parties, subject to
6 the \$10,000.00 trust fund being held as tenants in common
7 with Husband until the capital gain/ordinary income tax
8 consequences of said sale have been determined and paid.
- 9 2. Furniture, furnishings, appliances and computer in Wife's
10 possession.
- 11 3. 1985 Dodge Colt automobile, vehicle ID number
12 JP3BEZ4A8EU204103.
- 13 4. Real property located at 2141 Tiber River Drive,
14 Rancho Cordova, California, more particularly described as
15 all that real property in the County of Sacramento, State of
16 California, known as Lot 616, as shown on the Plat of
17 Larchmont Sunriver Unit No. 7, according to the Official
18 Plat thereof recorded in the Office of the Recorder of
19 Sacramento County, in Book 137 of Maps, Map No. 13.
20 Assessor's Parcel No. 056-0400-005-0000.
- 21 5. One-half (1/2) the separation balances in the parties'
22 former joint bank accounts (already divided between the
23 parties).
- 24 6. One \$10,000.00 single premium deposit insurance policy on
25 Wife's life through National Western Life Insurance.
- 26 7. One-half (1/2) the community shares of Pioneer Group
Investment stock (app. value = \$1,350.00)
8. One-half (1/2) of the proceeds of Wife's former retirement
fund at SMUD (total proceeds were \$6,700.00).
9. Undivided interest in the community interest in Husband's
military reserve and County of Sacramento retirement
benefits, divided as set forth in paragraph I.B. of the
above Stipulated Judgment.
10. One-half (1/2) the total contributions to Husband's deferred
compensation account with the County of Sacramento from the
date of the parties' marriage through October 10, 1986, plus
interest on those contributions to date of distribution. If
Wife choses to withdraw the above amount before Husband
would be eligible to retire and withdraw said amount, then
Wife shall be solely responsible for any penalties,

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interest, or other charges incurred because of such early withdrawal.

- 11. Wife's annuity business.
- 12. Wife's personal effects.

Debts

- 1. Debt to ICA Mortgage on note with balance of approximately \$85,500.00, secured by deed of trust against 2141 Tiber River Drive, Rancho Cordova, California.
- 2. Debt on 1985 Dodge Colt automobile (previous community balance of approximately \$2,000.00 to Sacramento Credit Union paid off from Wife's share of net sale proceeds on 4928 Andover Court, pursuant to Stipulation entered October 21, 1987.

1 EXHIBIT "B"

2 HUSBAND'S SEPARATE PROPERTY

- 3 1. All property acquired and debts incurred by Husband after
4 the date of separation.
- 5 2. All property Husband has acquired by gift, bequest, devise,
6 or inheritance and with the proceeds thereof.
- 7 3. Husband's interest in Century Properties Fund XVIII, ID
8 #561-52-3261.
- 9 4. All property Husband acquired before the date of the
10 parties' marriage.
- 11 5. The rents, issues, and profits of the above properties.
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EXHIBIT "C"

WIFE'S SEPARATE PROPERTY

1. All property acquired and debts incurred by Wife after the date of separation.
2. All property Wife has acquired by gift, bequest, devise, or inheritance and with the proceeds thereof.
3. All property Wife acquired before the date of the parties' marriage.
4. The rents, issues, and profits of the above properties..

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EXHIBIT "D"

CHILDREN'S SEPARATE PROPERTY

The parties have transmuted the following assets from community property to the separate property of their adult children indicated:

ASSET

CHILD

1. 1982 Plymouth Champ automobile,
vehicle ID #JP3BE282XCM501289

Ann Tidwell

2. 1979 Volkswagen Rabbit automobile,
vehicle ID #1793837738

Stacy Tidwell

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1 In re the Marriage of Tidwell
2 Sacramento Superior Court No. 837081
3 Judgment of Dissolution of Marriage

4 IT IS SO ORDERED.

5 Dated: MAY - 5 1988

6 **ATTEST:**
7 JOYCE RUSSELL SMITH, CLERK
8 BY A. McINTYRE
9 DEPUTY CLERK

10 **ARTHUR G. SCOTLAND**
11 **JUDGE OF THE SUPERIOR COURT**
12 **SEAL**



OFFICE OF THE CLERK-RECORDER

COUNTY OF SACRAMENTO

JOYCE RUSSELL SMITH
CLERK-RECORDER

DATE: May 31, 1988

Walter V. Sidwell
PLAINTIFF

VS

CASE NO. 837081

Barbara J.
D

THE ANNEXED INSTRUMENTS CONSISTING OF 24 PAGES ARE
CORRECT COPIES OF THE ORIGINALS ON FILE IN MY OFFICE.

ATTEST: May 31, 1988

CERTIFIED:

JOYCE RUSSELL SMITH
COUNTY CLERK AND EX-OFFICIO CLERK OF THE SUPERIOR COURT IN
AND FOR THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

BY: Antonia R. Ruiz
DEPUTY CLERK



Clerk's Office
720 9th Street
Sacramento, CA 95814
(916) 440-5522

Recorder's Office
901 G Street
Sacramento, CA 95814
(916) 440-6334

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PROOF OF SERVICE (C.C.P.§1013a)

***In Regard to CEO'S Administration Decision Appeal of Staff Decision re Request to Modify Retirement Benefits for SCERS' Member Walter Tidwell
Our File No.: MHA/24-074***

I am a citizen of the United States and a resident of the County of Sacramento. I am over the age of 18 years and am not a party to the within action. My business address is 1912 I Street, Sacramento, CA 95811.

On October 4, 2024, I served the below-described document(s) by the following means of service:

✓ **BY PERSONAL SERVICE [C.C.P. §1011(a)]:**
I personally delivered, to the person(s) set forth below, a sealed envelope containing the below-described document(s).

NAME/DESCRIPTION OF DOCUMENT(S) SERVED:

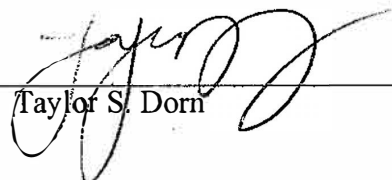
- **REQUEST FOR BOARD OF RETIREMENT'S CONSIDERATION**

ADDRESSES OF SERVICE:

Via Personal Service

Sacramento County Employees' Retirement System
980 9th Street, Suite 1900
Sacramento, California 95814

I declare under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct and was executed on **October 4, 2024**, at Sacramento, California.



Taylor S. Dorn

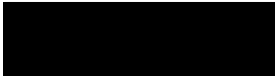
15 B. The court shall reserve jurisdiction over
16 Husband's military reserve retirement and his retirement with the
17 County of Sacramento. As to the military reserves, upon the
18 earlier of Husband's reaching age 60 or actually retiring and
19 beginning to receive retirement benefits, at Wife's election, the
20 community interest in the benefits shall be divided 56.09% to
21 Wife and 43.91% to Husband. As to the County of Sacramento, upon
22 the earlier of Husband's reaching age 52 or actually retiring and
23 beginning to receive retirement benefits, at Wife's election, the
24 community interest in the benefits shall be divided 53.73% to
25 Wife and 46.27% to Husband. **If Wife predeceases Husband, her**
26 **share in the community interest in the benefits being paid under**
1 **both of the above plans shall revert to Husband.** The community
2 interest in Husband's retirement benefits shall be calculated
3 (1) under the time rule of In re Marriage of Brown (1976) 15
4 Cal.3d 836, 126 Cal.Rptr. 623, 544 P.2d 561, as to the County of
5 Sacramento benefits and (2) by the ratio of creditable service
6 points earned during the marriage to total creditable service
7 points earned per In re Marriage of Pope (1979) 97 Cal.App.3d 1,
8 158 Cal.Rptr. 500, as to the military reserve benefits. As to
9 the County of Sacramento, the total community years are 22.54.
10 As to the military reserves, the total community points are 1244.
11 Wife waives any rights she may have under In re Marriage of
12 Gilmore (1981) 29 Cal.3d 412, 174 Cal.Rptr. 493, 629 P.2d 1, and
13 its progeny in state and federal law to receive her share of
14 Husband's retirement benefits prior to Husband's reaching age 52
15 (as to the County of Sacramento) or age 60 (as to the military
16 reserves). Further, if Wife elects to receive her share of
17 Husband's retirement benefits when Husband reaches age 52 (as to
18 the County of Sacramento) or age 60 (as to the military
19 reserves), she shall not continue to share in any increase in
20 said benefits from the date of her election forward except for
21 any automatic cost of living increases.

EXHIBIT D

May 17, 2024

Received
MAY 24 2024
Sacramento County Employees'
Retirement System

Walter V. Tidwell



Sacramento County Employees Retirement System
980 9th Street, Suite 1900
Sacramento, CA 95814

I am writing this letter to officially request that the Sacramento County Retirement System begin sending my deceased ex-spouse, Barbara Jean Knoblach (formerly Tidwell) DOB: Feb 3, 1941 shares of my retirement benefit to me effective June 1, 2024 per our divorce agreement. Enclosed is a copy of the Notice of Entry of Judgement from May 6, 1988. Please see Attachment A, Pages 2 and 3, Division of Community Property and Obligations.

Barbara Jean Knoblach passed away on April 29, 2024. I will send a copy of the original Death Certificate as soon as I receive it. I was told by Justin on May 17, 2024, that a copy is all you need. I have requested Certified Copies from my daughter in case your Legal Department requests one.

If you have any questions for me, please contact my wife Cindy Tidwell at 916-717-0461 and she will get the message to me. I will return your call as soon as possible.

Cordially,

A handwritten signature in cursive script that reads "Walter V. Tidwell".

Walter V. Tidwell

Enclosure



OFFICE OF THE CLERK-RECORDER
COUNTY OF SACRAMENTO

JOYCE RUSSELL SMITH
CLERK-RECORDER

DATE: May 31, 1988

Received

MAY 24 2024

Sacramento County Employees
Retirement System

Walter V. Sidwell
PLAINTIFF

VS

CASE NO. 837081

Barbara J. Sidwell
DEFENDANT

THE ANNEXED INSTRUMENTS CONSISTING OF 24 PAGES ARE
CORRECT COPIES OF THE ORIGINALS ON FILE IN MY OFFICE.

ATTEST: May 31, 1988

CERTIFIED:

JOYCE RUSSELL SMITH
COUNTY CLERK AND EX-OFFICIO CLERK OF THE SUPERIOR COURT IN
AND FOR THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

BY: Antonia R. Ruiz
DEPUTY CLERK



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Recorder's Office
901 G Street
Sacramento, CA 95814
(916) 440-5334

| | |
|---|---|
| ATTORNEY OR PARTY WITHOUT ATTORNEY (Name and Address): GREVE, CLIFFORD, DIEPENBROCK & PARAS 1000 G Street, Suite 400 (916) 443-2011 Post Office Box 2469 Sacramento, CA 95811-2469 | TELEPHONE NO.: FOR COURT USE ONLY <div style="font-size: 2em; font-weight: bold; text-align: center;">ENDORSED</div> <div style="text-align: center; font-size: 1.5em; font-weight: bold;">MAY - 6 1988</div> <div style="text-align: center;"> JOYCE RUSSELL SMITH, CLERK By Donna T. Budwin Deputy <i>V. Courtney</i> </div> |
| ATTORNEY FOR (Name): Petitioner WALTER V. TIDWELL SUPERIOR COURT OF CALIFORNIA, COUNTY OF SACRAMENTO STREET ADDRESS: 720 Ninth Street MAILING ADDRESS: CITY AND ZIP CODE: Sacramento, CA 95814 BRANCH NAME: | |
| MARRIAGE OF PETITIONER: WALTER V. TIDWELL RESPONDENT: BARBARA J. TIDWELL | |
| NOTICE OF ENTRY OF JUDGMENT | CASE NUMBER: <div style="text-align: right; font-size: 1.2em;">837081</div> |

You are notified that the following judgment was entered on (date): **MAY - 5 1988**

1. Dissolution of Marriage
2. Dissolution of Marriage - Status Only
3. Dissolution of Marriage - Reserving Jurisdiction over Termination of Marital Status
4. Legal Separation
5. Nullity
6. Other (specify):

Date: **MAY - 6 1988** JOYCE RUSSELL SMITH, Clerk, by *V. Courtney*, Deputy

- NOTICE TO ATTORNEY OF RECORD OR PARTY WITHOUT ATTORNEY -

Pursuant to the provisions of Code of Civil Procedure section 1952, if no appeal is filed the court may order the exhibits destroyed or otherwise disposed of after 60 days from the expiration of the appeal time.

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|---|
| Effective date of termination of marital status (specify): UPON ENTRY OF THIS JUDGMENT WARNING: NEITHER PARTY MAY REMARRY UNTIL THE EFFECTIVE DATE OF THE TERMINATION OF MARITAL STATUS AS SHOWN IN THIS BOX. |
|---|

CLERK'S CERTIFICATE OF MAILING

I certify that I am not a party to this cause and that a true copy of the Notice of Entry of Judgment was mailed first class, postage fully prepaid, in a sealed envelope addressed as shown below, and that the notice was mailed

at (place): **SACRAMENTO**, California,
 on (date): **MAY - 6 1988**
 Date: **JOYCE RUSSELL SMITH** Clerk, by *V. Courtney*, Deputy

| | |
|--|---|
| GREVE, CLIFFORD, DIEPENBROCK & PARAS 1000 G Street, Suite 400 Post Office Box 2469 Sacramento, CA 95811-2469 | <div style="border: 1px solid black; padding: 5px;"> Donna T. Budwin Attorney at Law 7509 Madison Avenue, Suite 109 Citrus Heights, CA 95610 </div> |
|--|---|

ATTACHMENT A

THE PARTIES AGREE AS FOLLOWS:

1. Petitioner WALTER V. TIDWELL (hereinafter "Husband") and Respondent BARBARA J. TIDWELL, (hereinafter "Wife") were married on September 28, 1963. Husband and Wife are both residents of Sacramento County, California.

2. There are no minor children of the marriage.

3. Husband's Social Security Number is [REDACTED]; Wife's Social Security Number is [REDACTED].

4. Husband is a criminal investigator with the Sacramento County District Attorney's Office and also serves in the United States Air Force Reserves, grossing approximately \$4,300.00 per month. Wife is an employee with Research Management International, currently grossing approximately \$1,600.00 per month.

5. Irreconcilable differences have arisen between Husband and Wife, as a result of which they separated on October 10, 1986. The parties also separated from November 1, 1985, to April 30, 1986, giving them a marriage of approximately 22 years and seven months.

6. The intent of this Stipulated Judgment is to effect a substantially equal division between Husband and Wife of their community assets and obligations, and to effect a complete and final settlement of their respective property rights and their rights to support and other financial rights and obligations, interests, and claims.

1 both of the above plans shall revert to Husband. The community
 2 interest in Husband's retirement benefits shall be calculated
 3 (1) under the time rule of In re Marriage of Brown (1976) 15
 4 Cal.3d 838, 126 Cal.Rptr. 633, 544 P.2d 561, as to the County of
 5 Sacramento benefits and (2) by the ratio of creditable service
 6 points earned during the marriage to total creditable service
 7 points earned per In re Marriage of Poppe (1979 97 Cal.App.3d 1,
 8 158 Cal.Rptr. 500, as to the military reserve benefits. As to
 9 the County of Sacramento, the total community years are 22.54.
 10 As to the military reserves, the total community points are 1244.
 11 Wife waives any rights she may have under In re Marriage of
 12 Gilmore (1981) 29 Cal.3d 418, 174 Cal.Rptr. 493, 629 P.2d 1, and
 13 its progeny in state and federal law to receive her share of
 14 Husband's retirement benefits prior to Husband's reaching age 52
 15 (as to the County of Sacramento) or age 60 (as to the military
 16 reserves). Further, if Wife elects to receive her share of
 17 Husband's retirement benefits when Husband reaches age 52 (as to
 18 the County of Sacramento) or age 60 (as to the military
 19 reserves), she shall not continue to share in any increase in
 20 said benefits from the date of her election forward except for
 21 any automatic cost of living increases.

22 C. All community debts other than those listed in
 23 Exhibit "A" have been paid in full by the parties, each party
 24 waiving any Epstein credits he or she may have been entitled to
 25 because of the use of his or her separate funds to pay on said
 26 debts.

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II.

SEPARATE PROPERTY

The assets and debts set forth in Exhibit B hereto, which is incorporated herein by this reference, are confirmed to Husband as his sole and separate property.

The assets and debts set forth in Exhibit C hereto, which is incorporated herein by this reference, are confirmed to Wife as her sole and separate property.

The assets set forth in Exhibit D hereto, which is incorporated herein by this reference, are confirmed to the parties' children, as indicated, as each child's sole and separate property.

III.

SPOUSAL SUPPORT

The court shall retain jurisdiction over the issue of spousal support for both parties until the death of either party, the remarriage of the potential recipient, or further order of the court. Neither party shall pay spousal support to the other at this time.

IV.

TAX MATTERS

A. Husband and Wife agree as follows on their tax matters:

(1) The parties agree to file joint state and federal income tax returns for 1987. They also agree to bear equally any taxes and divide equally any refunds for 1987 and all

1 previous years during which the parties were married and filed
2 joint tax returns. The parties will also bear equally all
3 accounting, attorneys' fees, and court costs relating to income
4 tax matters for the tax year of 1987 and preceding years for
5 which they filed joint tax returns.

6 (2) Should any deficiency be assessed or proposed
7 to be assessed with respect to any joint income tax return filed
8 by Husband and Wife, the parties or their representatives agree
9 to notify each other and to cooperate with each other in contest-
10 ing, opposing, negotiating, or settling such assessment or
11 proposed assessment.

12 (3) Husband and Wife agree that for any gift or
13 transfer made by the other party during the period of their
14 marriage, without adequate consideration and without the other
15 party's knowledge and consent, the party who made the gift shall
16 be solely responsible for all gift taxes, penalties, or interest
17 payable by reason of such gift or transfer.

18 (4) Husband and Wife shall file separate tax
19 returns for the tax year 1988 and following tax years. Each
20 party shall pay and be solely responsible for any tax, and shall
21 be solely entitled to any refund, due or payable on his or her
22 separate returns for the tax year 1988 and following tax years,
23 each party agreeing to indemnify and hold the other harmless from
24 any tax due in said years. For any tax year in which the parties
25 did not or do not file joint tax returns, each party shall be
26 responsible for, and indemnify and hold the other harmless from,

1 any taxes due as a result of post-judgment-date ownership, sale,
2 transfer, or other transaction for assets that each party obtains
3 or retains under this judgment.

4 (5) Each party agrees to pay all taxes on any
5 retirement, pension, profit sharing, and any other deferred
6 benefits he or she has received under the Stipulated Judgment
7 when those benefits are actually distributed or paid to and
8 received by that party.

9 (6) The parties acknowledge that each has dis-
10 cussed with his or her respective attorney the capital gain or
11 ordinary income consequences which may result because of the
12 liquidation of their former family residence at 4928 Andover
13 Court, Sacramento, California. Each agrees to bear one-half
14 (1/2) of any capital gains and ordinary income taxes arising out
15 of that liquidation.

16 (7) As used in this section, the words tax,
17 taxes, deficiency, and refund shall include interest and
18 penalties, if any.

19 (8) The Court shall retain jurisdiction to make
20 further orders that are necessary to enforce the provisions of
21 this tax agreement or any other portion of this Stipulated
22 Judgment.

23 V.

24 RECIPROCAL WAIVER OF INHERITANCE

25 Each party relinquishes the right to act as administra-
26 tor or executor of the estate of the other, all right to inherit

1 from the other, and all right to receive in any manner any
 2 property of the other on the death of the other, either under
 3 succession laws, community property laws, or so-called family
 4 allowance, except when one party names the other as the devisee,
 5 legatee, beneficiary, or executor under his or her Will or other
 6 instrument executed after the effective date of this Stipulated
 7 Judgment, or when such right is otherwise exclusively provided
 8 for in this Stipulated Judgment.

9 VI.

10 WARRANTIES AND OTHER AGREEMENTS

11 A. Husband and Wife acknowledge that through inadver-
 12 tence some property of their marriage may not have been disclosed
 13 in this Stipulated Judgment. If it is discovered later that on
 14 the date of this Stipulated Judgment either party possessed
 15 community or quasi-community property with an aggregate value of
 16 more than \$500.00 that is not listed in the Exhibits to this
 17 Stipulated Judgment, and that the other party had an interest in,
 18 the other party possessing the property agrees to transfer a
 19 one-half interest in that property to the other party, or, at the
 20 election of the other party, pay the full market value of the
 21 other party's interest in that property as of the effective date
 22 of this Stipulated Judgment, or the full market value of the
 23 other party's interest at the time the interest is discovered.

24 B. Husband and Wife declare that in the past three
 25 years they have not, without adequate consideration, made any
 26 gifts or transfers of community or quasi-community in excess of

1 an aggregate value of \$500.00 to third parties without the other
 2 spouse's consent. If it should be determined that either party
 3 has made any such gifts, that party agrees to pay to the other,
 4 on demand, an amount equal to 50% of the present fair market
 5 value of such gift, or, at the election of the other party, an
 6 amount equal to one-half of the fair market value of such gift at
 7 the time that such gift was made or on the effective date of this
 8 Stipulated Judgment.

9 VII.

10 ATTORNEYS' FEES AND COSTS

11 A. In connection with these proceedings and the
 12 preparation of the Stipulated Judgment, Wife has been represented
 13 by the Law Offices of Shepherd & Budwin through Donna T. Budwin,
 14 an attorney at law duly licensed to practice in the State of
 15 California. Husband has been represented by Greve, Clifford,
 16 Diepenbrock & Paras, through John W. Munsill, an attorney at law
 17 duly licensed to practice in the State of California. Each party
 18 shall pay his or her own attorneys' fees and costs incurred in
 19 the negotiations for and preparation of this Stipulated Judgment,
 20 and in the proceeding for the dissolution of the parties'
 21 marriage.

22 B. If either party fails to perform his or her
 23 respective obligations under this Stipulated Judgment, and the
 24 other is thereby required to incur attorneys' fees, accountants'
 25 fees, or other fees or costs, then either party shall be entitled
 26 to apply to any court of competent jurisdiction for such fees and

1 costs against the other party. The same rights apply to either
2 party who has breached any warranties or representations con-
3 tained in this Stipulated Judgment.

4 VIII.

5 ADVICE OF COUNSEL: VOLUNTARY AGREEMENT

6 The parties stipulate that they have been represented
7 by and relied on counsel of their own choosing in negotiating and
8 preparing this Stipulated Judgment; that they have read this
9 Stipulated Judgment, and it was explained fully to them by their
10 respective counsel; that they are fully aware of the contents,
11 legal effects, and consequences of this Stipulated Judgment and
12 its provisions. Husband and Wife further declare that they have
13 read this Stipulated Judgment and understand and accept its
14 contents, that there have been no promises or agreements by
15 either party to the other, except as set forth here, that were
16 relied on by either as inducement to enter into this Stipulated
17 Judgment, and that this Stipulated Judgment has been entered into
18 voluntarily, free from duress, fraud, undue influence, coercion,
19 or misrepresentation of any kind.

20 Each party understands and has been advised that
21 agreements contained here for one party to assume the obligations
22 of the community for the other party may not be binding on the
23 creditor, and that the creditor may retain rights against either
24 party. Additionally, each party has been advised that obliga-
25 tions to third parties and to each other are subject to possible
26 discharge in bankruptcy.

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IX.

ASSUMPTION OF OBLIGATIONS

A. As to any obligations either party has assumed under this Stipulated Judgment, the assuming party agrees to indemnify the non-assuming party and to hold the non-assuming party harmless with respect to said assumed obligation. Should the non-assuming party incur expenses, including, but not limited to, attorneys' fees and costs, because of the assuming party's failure to pay the obligations, the assuming party shall reimburse the non-assuming party for any such expenses incurred.

B. Except as expressly set forth in this Stipulated Judgment, neither party shall hereafter incur any indebtedness chargeable against the other or his or her estate, or contract any debt or obligations in the name of the other, and each agrees to indemnify and hold the other harmless from any such indebtedness incurred or created by the indemnifying party.

C. Each party declares that, except as expressly referred to in this Stipulated Judgment, he or she has not created any debt or obligation for which the other party may be liable.

X.

WAIVER OF INTEREST IN FUTURE EARNINGS AND ACQUISITIONS

The parties agree that each shall own and hold the property received by him or her under the terms of this Stipulated Judgment and all earnings and other property hereafter acquired by each as his or her sole and separate property, free

1 from any claim of the other (except as specifically provided for
2 herein), or of any creditor of the other by reason of the commu-
3 nity property laws of the State of California, or by reason of
4 any other law or fact.

5 XI.

6 INTEGRATION OF AGREEMENT

7 This Stipulated Judgment contains the entire agreement
8 of the parties on the matters it covers, and it supersedes any
9 previous agreement between the parties.

10 XII.

11 DEFAULTS NOT WAIVED

12 No waiver of the breach of any of the terms or provi-
13 sions of this Stipulated Judgment shall be a waiver of any
14 preceding or succeeding breach of the Stipulated Judgment or any
15 of the provisions of it.

16 XIII.

17 EXECUTION OF OTHER DOCUMENTS

18 Each party shall execute promptly all documents and
19 instruments necessary or convenient to vest titles in estates as
20 provided in this Stipulated Judgment to effectuate its purpose
21 and intent. Notwithstanding the failure or refusal of either
22 party to execute such instrument, this Stipulated Judgment shall
23 constitute a complete transfer and conveyance of the property
24 designated as being transferred, conveyed, or assigned by each
25 party. If the parties fail to execute any document reasonably
26 necessary to effectuate the terms of this Stipulated Judgment,

1 within thirty (30) days after presentation of this Stipulated
2 Judgment, on ex parte application to the Superior Court (with
3 twenty-four (24) hours notice of application to the other party),
4 the Clerk shall be appointed to execute the document.

5 XIV.

6 EFFECT OF RECONCILIATION ON THIS STIPULATED JUDGMENT

7 If the parties reconcile after executing this
8 Stipulated Judgment before its entry as a judgment of the Court,
9 this Stipulated Judgment shall operate as a binding marital
10 settlement agreement between the parties and shall continue in
11 full force until modified, altered, or terminated in writing and
12 signed by each party.

13 XV.

14 CAPTIONS

15 The captions of various paragraphs in this Stipulated
16 Judgment are for convenience only, and none of them is intended
17 to be any part of the text of this Stipulated Judgment or
18 intended to be referred to in construing any of the provisions of
19 the Stipulated Judgment.

20 XVI.

21 PARTIES BOUND

22 This Stipulated Judgment shall inure to the benefit of
23 and be binding on the parties and their respective heirs,
24 executors, administrators, successors, assigns, and legal
25 representatives.

26 //

XVII.

MISCELLANEOUS PROVISIONS

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3 A. If any portion of this Stipulated Judgment is held
4 illegal, unenforceable, void or voidable by any court, each of
5 the remaining terms shall continue in full force as a separate
6 contract or binding court order.

7 B. The parties agree that each shall have the right
8 to live separate from the other without interference or harass-
9 ment.

10 C. This Stipulated Judgment shall be subject to, and
11 interpreted under, the laws of the State of California.

12 D. The parties shall retain their respective Social
13 Security rights as their respective separate property. Under the
14 present law, each party may have derivative rights to direct
15 payment from the Social Security system from employment by the
16 other party during the marriage, and such federal payments made
17 directly to a party shall be his or her separate property.

18 E. Each party shall have the right, and the other
19 party shall cooperate by doing all reasonable acts and supplying
20 all appropriate documents, to confirm, on a continuing basis,
21 compliance with all of the provisions under this Stipulated
22 Judgment.

23 F. The party receiving specific property under this
24 Stipulated Judgment shall be entitled to, and the other party
25 shall transfer and assign to him or her, all rights, titles, and
26 interests in the property, and shall also be entitled to existing

1 insurance on that property, and the benefits, if any, previously
2 paid on that insurance, and shall be solely responsible for the
3 payment of all premiums due thereafter under the insurance policy
4 terms if the party decides, in his or her sole discretion, to
5 maintain said policy in force.

6 XVIII.

7 EFFECTIVE DATE

8 The effective date of this Stipulated Judgment is the
9 date the last party to sign it signs it.

10

11 DATED: 5-5-88 . /s/
12 BARBARA J. TIDWELL, Wife

13 DATED: 5-5-88 . /s/
14 WALTER V. TIDWELL, Husband

15

16 Approved as to form and content:

17

18 DATED: 5-5-88 . GREVE, CLIFFORD, DIEPENBROCK
& PARAS

19

20 By /s/
JOHN W. MUNSILL
Attorneys for Husband

21

22 DATED: 5-5-88 . LAW OFFICES OF SHEPHERD &
23 BUDWIN

24

25 By /s/
DONNA T. BUDWIN
Attorneys for Wife

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EXHIBIT "A"

DIVISION OF COMMUNITY ASSETS AND OBLIGATIONS

TO HUSBAND:

Assets

1. One-half (1/2) the net proceeds from sale of the parties' former family residence at 4928 Andover Court, Sacramento, California (approximately \$26,495.00), subject to the \$10,000.00 trust fund being held as tenants in common with Wife until the capital gain/ordinary income tax consequences of said sale have been determined and paid.
2. Furniture, furnishings, tools, including air compressor, and appliances in Husband's possession.
3. 1985 Ford F-150 pickup, vehicle I.D. number 1FTEF15N7FPA84283.
4. One-half (1/2) the separation balances in the parties' former joint bank accounts (already divided between the parties).
5. Husband's \$35,000.00 face value Servicemen's Group Life Insurance policy on Husband's life.
6. One Tax Life II \$10,000.00 single premium deposit insurance policy on Husband's life through National Western Life Insurance.
7. Mutual of New York term life insurance policy on Husband's life, with face value of \$72,500.00 (through Husband's employment).
8. One-half (1/2) the community shares of Pioneer Group Investment stock (app. value = \$1,350.00)
9. One-half (1/2) of the proceeds of Wife's former retirement fund at SMUD (total proceeds were \$6,700.00) - \$3,350.00 to be paid by Wife to Husband within 15 days of the effective date of this Stipulated Judgment.
10. Undivided interest in the community interest in Husband's military reserve and County of Sacramento retirement benefits, divided as set forth in paragraph I.B. of the above Stipulated Judgment.

- 1 11. Husband's annuity business.
- 2 12. Gregor boat, outboard motor, and trailer.
- 3 13. One-half (1/2) the total contributions to Husband's deferred
4 compensation account with the County of Sacramento from the
5 date of the parties' marriage through October 10, 1986, plus
6 interest on these contributions to date of distribution.

6 Debts

- 7 1. Debt to Golden One Credit Union for the 1985 Ford F-150
8 pickup truck, with approximate separation balance of
9 \$10,605.00.
- 10 2. All other community debts have been paid off with community
11 funds or with separate funds for which each party has waived
12 any available Epstein reimbursement rights.

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1 TO WIFE

2 Assets

- 3 1. One-half (1/2) of the net proceeds from sale of the parties' former family residence at 4928 Andover Court, Sacramento, California, already divided between the parties, subject to the \$10,000.00 trust fund being held as tenants in common with Husband until the capital gain/ordinary income tax consequences of said sale have been determined and paid.
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- 7 2. Furniture, furnishings, appliances and computer in Wife's possession.
- 8
- 9 3. 1985 Dodge Colt automobile, vehicle ID number JP3BEZ4A8EU204103.
- 10 4. Real property located at 2141 Tiber River Drive, Rancho Cordova, California, more particularly described as all that real property in the County of Sacramento, State of California, known as Lot 616, as shown on the Plat of Larchmont Sunriver Unit No. 7, according to the Official Plat thereof recorded in the Office of the Recorder of Sacramento County, in Book 137 of Maps, Map No. 13. Assessor's Parcel No. 056-0400-005-0000.
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- 14 5. One-half (1/2) the separation balances in the parties' former joint bank accounts (already divided between the parties).
- 15
- 16 6. One \$10,000.00 single premium deposit insurance policy on Wife's life through National Western Life Insurance.
- 17
- 18 7. One-half (1/2) the community shares of Pioneer Group Investment stock (app. value = \$1,350.00)
- 19 8. One-half (1/2) of the proceeds of Wife's former retirement fund at SMUD (total proceeds were \$6,700.00).
- 20
- 21 9. Undivided interest in the community interest in Husband's military reserve and County of Sacramento retirement benefits, divided as set forth in paragraph I.B. of the above Stipulated Judgment.
- 22
- 23 10. One-half (1/2) the total contributions to Husband's deferred compensation account with the County of Sacramento from the date of the parties' marriage through October 10, 1986, plus interest on those contributions to date of distribution. If Wife choses to withdraw the above amount before Husband would be eligible to retire and withdraw said amount, then Wife shall be solely responsible for any penalties,
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interest, or other charges incurred because of such early withdrawal.

11. Wife's annuity business.

12. Wife's personal effects.

Debts

1. Debt to ICA Mortgage on note with balance of approximately \$85,500.00, secured by deed of trust against 2141 Tiber River Drive, Rancho Cordova, California.

2. Debt on 1985 Dodge Colt automobile (previous community balance of approximately \$2,000.00 to Sacramento Credit Union paid off from Wife's share of net sale proceeds on 4928 Andover Court, pursuant to Stipulation entered October 21, 1987.

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EXHIBIT "B"

HUSBAND'S SEPARATE PROPERTY

1. All property acquired and debts incurred by Husband after the date of separation.
2. All property Husband has acquired by gift, bequest, devise, or inheritance and with the proceeds thereof.
3. Husband's interest in Century Properties Fund XVIII, ID #561-52-3261.
4. All property Husband acquired before the date of the parties' marriage.
5. The rents, issues, and profits of the above properties.

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EXHIBIT "D"

CHILDREN'S SEPARATE PROPERTY

The parties have transmuted the following assets from community property to the separate property of their adult children indicated:

| <u>ASSET</u> | <u>CHILD</u> |
|---|---------------|
| 1. 1982 Plymouth Champ automobile, vehicle ID #JP3BE282XCM501289 | Ann Tidwell |
| 2. 1979 Volkswagen Rabbit automobile, vehicle ID #1793837738 | Stacy Tidwell |

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In re the Marriage of Tidwell
Sacramento Superior Court No. 837081
Judgment of Dissolution of Marriage

IT IS SO ORDERED.

Dated: MAY - 5 1988

ARTHUR G. SCOTLAND

ATTEST:
JOYCE RUSSELL SMITH, CLERK
BY A. MCINTYRE
DEPUTY CLERK



JUDGE OF THE SUPERIOR COURT

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EXHIBIT "C"

WIFE'S SEPARATE PROPERTY

- 1. All property acquired and debts incurred by Wife after the date of separation.
- 2. All property Wife has acquired by gift, bequest, devise, or inheritance and with the proceeds thereof.
- 3. All property Wife acquired before the date of the parties' marriage.
- 4. The rents, issues, and profits of the above properties.

EXHIBIT E

RE: Barbara Jean Nimmo Death Certificate



Retirement-Pension-Payroll

To: [REDACTED]

Cc: Retirement-Pension-Payroll; SacRetire

You forwarded this message on 7/9/2024 10:05 AM.

Reply Reply All Forward

Wed 6/12/2024 11:43 AM

Good morning, Walter.

After further review with our legal team, Barbara's benefit does not revert back to you. Statute does not allow SCERS to do that.

I apologize for the miscommunication.

If you have any additional questions or concerns, you may contact our office via reply email or phone Monday - Friday, 8:30 a.m. to 4 p.m. at (916) 874-9119.

Thank you,

Pallyn Phong

Retirement Benefits Specialist

Sacramento County Employees' Retirement System

980 9th Street, Suite 1900, Sacramento, CA 95814

Main: (916) 874-9119 | Fax: (916) 874-6060

phongp@saccounty.gov | scers.org

Please note my email address has changed.



DAVID P. MASTAGNI
JOHN R. HOLSTEDT
CRAIG E. JOHNSON
BRIAN A. DIXON
STEVEN W. WELTY
STUART C. WOO
DAVID E. MASTAGNI
RICHARD J. ROMANSKI
PHILLIP R.A. MASTAGNI
KATHLEEN N. MASTAGNI STORM
SEAN D. HOWELL
SEAN D. CURRIN
KENNETH E. BACON
GRANT A. WINTER
JOSHUA A. OLANDER
HOWARD A. LIBERMAN
DOUGLAST GREEN
MELISSA M. THOM
JASON M. EWERT
JONATHAN D. CHAR
VANESSA A. MUNOS
KIMBERLY A. VELAZQUEZ

Sacramento Office
1912 I Street
Sacramento, CA
95811
(916) 446-4692
Fax (916) 447-4614
Tax ID #94-2678460



Rancho Cucamonga Office
(909) 477-8920

Chicago: (530) 895-3836
San Jose: (408) 292-4802
Los Angeles: (213) 640-3529

JOSEPH A. HOFFMANN
MICHAEL P. R. REED
JOEL M. WEINSTEIN
TAYLOR DAVIES-MAHAFFEY
CARLY M. MORAN
BYRON G. DANELL
GARRETT PORTER
WILLIAM C. BAIRD
JEDEDIAH J. PARR
STEVEN N. WELCH
SPENCER M. SHURF
BRANDON GOMEZ
EDUARDO RUIZ
MYRIAH M. CATALANO
CINDY LLOYD
CHRISTOPHER R. NAUGHTON
TIMOTHY A. DAVIS
AMANDA MCCARTHY
JOSHUA R. JACOB
VAHAGN D. VARTANIAN
ALEXANDER J. HASTINGS
RYAN D. MEAD

All Correspondence to Sacramento Office
www.mastagni.com

July 8, 2024

Via E-Mail and U.S. Mail

Paullyn Phong, Retirement Benefits Specialist
SCERS
980 9th Street Suite 1900
Sacramento, California 95814
Email: phongp@saccounty.gov


**Re: Walter Tidwell
Modification of Retirement Benefit**

Dear Ms. Phong:

I have been retained by Mr. Tidwell to represent him regarding enforcement of the court order that divided his SCERS retirement benefits between him and his ex-wife Barbara Nimmo. I am in receipt of you last e-mail to Mr. Tidwell dated June 12, 2024, stating "After further review with our legal team, Barbara's benefit does not revert back to you." I have attached an authorization signed by Mr. Tidwell authorizing SCERS to communicate with me directly in regard to this matter.

Please accept this letter as a request for a detailed determination setting forth the authority and reasoning for denying Mr. Tidwell's request. If any further documents or information are needed, please let me know and I will try to obtain them for your review. In addition, please indicate whether the determination is final and the process for appeal. Please call me with any questions or concerns regarding this letter.

Respectfully Submitted,
MASTAGNI HOLSTEDT, APC



STEVEN W. WELTY
Attorney at Law

SWW/tsd
Enclosure(s)

DAVID P. MASTAGNI
JOHN R. HOLSTEDT
CRAIG E. JOHNSON
BRIAN A. DIXON
STEVEN W. WELTY
STUART C. WOO
DAVID E. MASTAGNI
RICHARD J. ROMANSKI
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AUTHORIZATION TO COMMUNICATE WITH SCERS

I, Walter Tidwell, hereby authorize Mastagni Holstedt, A.P.C. and Steven W. Welty to communicate with the Sacramento County Employees' Retirement System (SCERS) regarding my case.


Walter Tidwell
Walter Tidwell

6/28/2024
Date

EXHIBIT G


File Message Help Acrobat

RE: Walter Tidwell - Letter re Representation & Modification of Retirement Benefit

 Stern, Eric
To: [Redacted]
Cc: Riddle, Keith; [Redacted]

  Reply  Reply All  Forward  

Wed 7/10/2024 1:02 PM

 You replied to this message on 7/10/2024 9:01 PM.

Mr. Welty – SCERS is in receipt of your July 8, 2024 letter concerning Mr. Tidwell's retirement benefit.

We will be handling this matter under SCERS' [Administrative Appeals Policy](#), and this matter has been escalated to the CEO review level, which will help expedite our response. The policy allows for the CEO to respond within 60 days, but I am hoping to get back to you with a formal response much sooner.

Please direct any questions to my attention.

Thank you,

Eric

Eric Stern
Chief Executive Officer
Sacramento County Employees' Retirement System (SCERS)
[980 9th Street, Suite 1900, Sacramento, CA 95814](#)
Main: (916) 874-9119 | Direct: (916) 874-2486 |
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