



201307160033

Filed for Record at the Request of:

Skagit County Auditor

\$76.00

7/16/2013 Page

1 of

5 11:08AM

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1101 Eighth Street, Suite A  
Anacortes, WA 98221

SKAGIT COUNTY WASHINGTON  
REAL ESTATE EXCISE TAX

2013 2771

JUL 16 2013

Amount Paid \$6  
Skagit Co. Treasurer  
By *mm* Deputy

## COMMUNITY PROPERTY AFFIDAVIT

STATE OF WASHINGTON )

ss.

COUNTY OF SKAGIT )

MERLIN J. KIPP, being first duly sworn upon oath, deposes and says:

1. I am the surviving spouse of KATHLEEN M. KIPP ("Decedent"), who died June 1, 2013 at Anacortes, Washington. At that time, Decedent and I were residents of Anacortes, Skagit County, Washington.
2. On September 14, 2005, Decedent and I, while married, executed an instrument entitled "Community Property Agreement" ("the Agreement"), which is attached hereto. The Agreement provides that all community property owned at the time of the Agreement or thereafter acquired, and all separate property of one spouse survived by the other, vests in the sole ownership of the surviving spouse upon the death of either spouse. We were legally competent at the time of the Agreement and have executed no subsequent Wills or other instruments that would have the effect of abrogating or nullifying the Agreement.
3. At the time of and as a result of the Agreement, and at all subsequent times, all real and personal property in which Decedent or I had any interest was community property.
4. Among the items that Decedent and I held as community property at the time of Decedent's death was the following described real estate, situated in the County of Skagit, State of Washington:

Assessors Tax/ Parcel No: 350124-0-030-0004 / P31796

That portion of the Northwest ¼ of the Southeast ¼ of Section 24, Township 35 North, Range 1 East, W.M., described as follows:

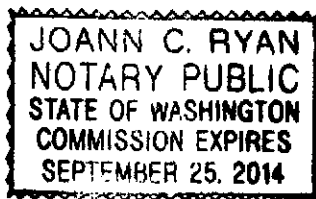
Beginning at a point 412.5 feet East and 660 feet South of the Northwest corner of said subdivision; thence South 220 feet; thence East 155.2 feet to the True Point of Beginning of this description; thence East 110 feet, more or less, to the West line of "J" Avenue extended; thence North 110 feet; thence West to a point North of the Point of Beginning; thence South to the true point of beginning.

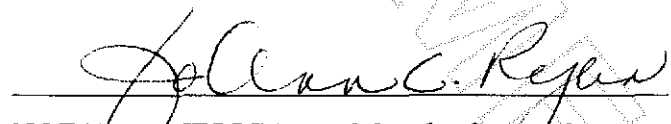
4. All expenses of Decedent's last illness, funeral, and costs of administration have been paid, and I am aware of no unpaid creditors of Decedent or of our former marital community.
5. Decedent left a Will, which is on file at the Skagit County Superior Court Clerk's office under Cause No. 13-4-00264-7. The will designates me as the beneficiary of 100% of Decedent's estate. No proceedings have occurred, nor are any proceedings contemplated, to probate decedent's estate. I am aware of no objection or proceeding relating to the estate of the Decedent.
6. Decedent's estate is not subject to state or federal transfer taxes, because it is passing in its entirety to a U.S. citizen surviving spouse, and therefore fully covered by the unlimited marital deduction against transfer taxes.
7. This affidavit is made to induce any and all title insurance companies to issue policies of title insurance on real property passing to me as the surviving spouse, whether acquired as community property or converted to community property by operation of the Agreement, in reliance upon the representations herein set forth.

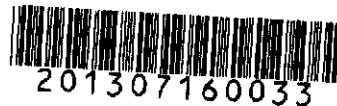
DATED this 10 day of July, 2013.

  
MERLIN J. KIDD

SUBSCRIBED and SWORN (or affirmed) TO before me this 10 day of July, 2013.



  
NOTARY PUBLIC in and for the State of  
Washington, residing at Anacortes.  
My appointment expires 9-25-14



WHEN RECORDED RETURN TO:

JAMES E. ANDERSON P.S.  
P.O. BOX 727  
ANACORTES, WA 98221

**COMMUNITY PROPERTY AGREEMENT**

AGREEMENT made this 14th day of October, 2005, between MERLIN J. KIPP and KATHLEEN M. KIPP, husband and wife, both of whom are domiciled in the State of Washington. In consideration of their mutual agreements set forth below, the parties agree as follows:

1. **Property Covered:** This Agreement shall apply to all community property now owned or hereafter acquired by Husband and Wife (except for assets for which a separate beneficiary designation has been or is hereafter made by Husband or Wife and approved by the other spouse) even though some items may have been or may be purchased or acquired by one or the other or both or may have been or may be registered in the name of one or the other or both. If Husband dies and Wife survives, any separate property of Husband which is owned by Husband at the time of his death (except for assets for which Husband has made a separate beneficiary designation other than by Will) shall become and be considered community property vested as of the moment of his death, and if Wife dies and husband survives her, any separate property of Wife which is owned by Wife at the time of her death (except for assets for which Wife has made a separate beneficiary designation other than by Will) shall become and be considered community property vested as of the moment of her death. All such property is referred to in this Agreement as the "described community property".

2. **Vesting at Death of a Spouse:** If Husband dies and Wife survives him, all of the described community property shall vest in Wife as of the moment of Husband's death. If Wife dies and Husband survives her, all of the described community property shall vest in Husband as of the moment of Wife's death.

COMMUNITY PROPERTY AGREEMENT - 1

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201307160033

3. **Disclaimer:** Upon the death of either spouse, the surviving spouse may disclaim any interest passing under this Agreement, in whole or in part, or with reference to specific parts, shares, or assets thereof, in which event the interest disclaimed shall pass as if the provisions of paragraph 2 had been revoked as to such interest with the surviving spouse entitled to the benefits provided by any alternate disposition.

4. **Automatic Revocation:** The provisions of paragraph 2 shall be automatically revoked:

a. Upon the filing by either party of a petition, complaint, or other pleading for separation, dissolution, or divorce; or

b. Upon the establishment of a domicile out of the State of Washington by either party; or

c. Immediately prior to death if the order of death cannot be ascertained.

5. **Optional Revocation by One Party:** If either party becomes incapacitated, the other party shall have the power to terminate the provisions of paragraph 2 and each party designates the other as attorney-in-fact to become effective upon incapacity to exercise such power. The termination shall be effective upon the delivery of written notice thereof to the incapacitated spouse and to the guardians, if any, of the person and of the estate of the incapacitated person. For the purposes of this paragraph, a spouse shall be deemed incapacitated if a person duly licensed to practice medicine in the State of Washington signs a statement declaring that the person is unable to manage his or her own property or financial affairs.

6. **Powers of Appointment:** This Agreement shall not affect any power of appointment now held by or hereafter given to Husband or Wife or both of them, nor shall it obligate Husband or Wife or both of them to exercise any such power of appointment in any way.

7. **Revocation of Inconsistent Agreements:** To the extent this Agreement is inconsistent with any provisions of any community property agreement or other arrangement previously made by the parties that affects the described community



