## FILED FOR RECORD AT REQUEST OF:

ELDER LAW OFFICES OF BARRY M. MEYERS, P.S. 2828 Northwest Avenue Bellingham, WA 98225



Skagit County Auditor 7/13/2016 Page

\$79.00

1 of 7 1:30PM

## WHEN RECORDED RETURN TO:

TARA A NELSON 415 N. State Street, #403 Bellingham, WA 98225

## CERTIFICATION OF TRUST ŘÉ: THÈ/THIRD PARTY IRREVOCABLE SPECIAL NEEDS TRUST FOR THE BENEFIT OF JACK V. NELSON Created January 8, 2016 Pursuant to RCW 11.98.075

**GRANTOR:** 

**GRANTEE:** 

JACK V. NELSON, Trustee of the AMENDED PEARL BELLE TOWNSEND FAMILY TRUST AGREEMENT

TARA A. NELSON and SCOTT A. NELSON, Co-Trustees of the THIRD PARTY IRREVOCABLE SPECIAL NEEDS TRUST FOR THE BENEFIT OF JACK V. NELSON

LEGAL DESCRIPTION:

Lot I. EVERETT'S MCLEAN TRACTS.

according to the Plat thereof recorded in Volume 8 of Plats, page 4, records of Skagit County,

Washington.

Situated in Skagit County, Washington

P65257 / 3911-000-001-0001

201307310125

ASSESSOR'S TAX PARCEL NUMBER: REFERENCE NUMBERS:

Lots 1 through 5, block 193, MAP OF THE CITY

OF ANACORTES, according to the plat thereof recorded in Volume 2 of Plats, pages 4 through 7,

records of Skagit County.

P56184 / 3772-193-005-0008

201307310126

LEGAL DESCRIPTION:

ASSESSOR'S TAX PARCEL NUMBER:

REFERENCE NUMBERS:

LEGAL DESCRIPTION:

ASSESSOR'S TAX PARCED NUMBER: REFERENCE NUMBERS:

LEGAL DESCRIPTION:

ASSESSOR'S TAX PARCEL NUMBER: REFERENCE NUMBERS:

Lot D of Short Plat No. MV 5-91, located in the Southwest ¼ of the Southwest ¼ of Section 21, Township 34 North, Range 4 East, W.M., approved April 4, 1991 and recorded in Volume 9 of Short Plats, page 356, under Auditor's File No. 9105070081, records of Skagit County, Washington.

TOGETHER WITH a non-exclusive easement for ingress, egress and utilities over that portion of Lot C of said Short Plat No. MV 5-91 delineated for road and utility easement purposes on the face thereof.

P99199 / 340421-3-007-0400 201307310127

Lot 52, "Vedere Terrance", according to the plat recorded in Volume 7 of plats, page 84, Records of Skagit County Washington. Situated in Skagit County, Washington. P70193 / 4035-000-052-0008 201307310128

Unit 11, DIVISION STREET VILLAGE, a Condominium according to Declaration thereof recorded December 1, 2006, under Auditor's No. 200612010120, records of Skagit County Washington and Survey Map and Plans thereof recorded December 1, 2006, under Auditor's No. 200612010119, records of Skagit County, Washington.

Situated in Skagit County, Washington P125291 / 4910-000-011-0000 201307310129

The East 1/2 of Lot 8, all of Lots 9 and 10, Block 192, "MAP OF THE CITY OF ANACORTES, SKAGIT COUNTY, WASHINGTON", according to the plat thereof recorded in Volume 2 of Plats, pages 4 through 7, records of Skagit County, Washington.

TOGETHER WITH that portion of the vacated alley in said block which would attach thereto by

operation of law. Situated in Skagit County, Washington P56183 / 3772-192-010-0003

201307310130

The East 3 feet of Lot 9, and all of lots 10 through 12, Block 186, MAP OF THE CITY OF ANACORTES, according to the plat thereof recorded in Volume 2 of Plats, pages 4 through 7, records of Skagit County, Washington.

P56173 / 3772-186-012-0003

201307310131

PEARL BELLE TOWNSEND created and Skagit County Superior Court ordered an Amendment on January 8, 2016, an irrevocable *intervivos* trust entitled THE THIRD PARTY IRREVOCABLE SPECIAL NEEDS TRUST FOR THE BENEFIT OF JACK V.

NELSON ("Trust"). The terms of said Trust require that no amendment, revocations or modifications concerning the alternate Trustees or the powers granted to the Trustees or alternate Trustees of the Trust may be made without a concurrent amendment of this Certification of Trust.

The Trust was created and executed on January 8, 2016. The name of the initial cotrustees are TARA A. NELSON and SCOTT A. NELSON. TARA A. NELSON and SCOTT A. NELSON have accepted this appointment and currently serves as Co-Trustee.

The term "fails to qualify or ceases to act as Trustee" as used in the Trust shall include the decision of any Trustee not to serve as Trustee no matter for what reason made, and shall also include the incapability of any Trustee to serve as Trustee by reason of death or otherwise. The next named Trustee is directed to accept as evidence of such incapability to serve the written determination of such fact presented to them by the then regular doctor of such Trustee. Such determination shall be valid and accepted by the Trustee until the Trustee who is so declared to be incapable to serve files a petition disputing said fact with the Superior Court of the State of Washington. Any Trustee may also resign as Trustee at any time.

The Trustees shall have all the powers available to Trustees in accordance with the laws of Washington, and specifically RCW 11.98.070, including, but not limited to the following specific powers:

- 1. To receive reasonable compensation from the Trust Estate during each calendar year for Trustee's ordinary services and additional compensation for any extraordinary services without court order.
- 2. To employ custodians, attorneys, accountants, investment advisers, and other agents to assist Trustee in the administration of the Trust. Reasonable payment for these services shall be made from the Trust Estate out of either income or principal at the Trustee's discretion.
- 3. To retain any property, including shares of the Trustee's own stock, or to abandon any property that the Trustee receives or acquires.
- 4. To retain, purchase, or otherwise acquire unproductive property unless specifically restricted.
- 5. To manage, control, grant options on, sell (for cash or on deferred payments), convey, exchange, partition, divide, improve and repair Trust property.

- 6. To lease Trust property for terms within or beyond the term of the Trust and for any purposes, including exploration for and removal of gas, oil, and other minerals; and to enter into community oil leases, pooling and unitization agreements.
- 7. To invest and reinvest the Trust Estate in every type of property, real, personal, or mixed, and every kind of investment, including but not limited to corporate obligations, every type of stock, shares in investment trusts, companies, mutual funds, or life insurance policies on the life of any beneficiary that investors of prudence, discretion, and intelligence acquire for their own account.
- 8. To vote and/or give proxies for any securities held in trust, participate in voting trusts or shareholder's agreements, consent to foreclosure or merger liquidations, and exercise or sell stock subscriptions or conversion rights.
- 9. To invest in mortgage participations, in shares of investment trusts and regulated investment companies that investors of prudence, discretion, and intelligence acquire for their own account.
- 10. To hold securities or other property in the Trustee's name as Trustee under the Trust.
- 11. To carry, at the expense of the Trust, insurance of such kinds and in such amounts as the Trustee deems advisable to protect the Trust Estate against any damage or loss.
- 12. To loan money to any person, including a trust beneficiary, at the prevailing interest rates.
- 13. To take any action, in the Trustee's reasonable discretion, to minimize the tax liabilities of any trust and its beneficiaries, to allocate the benefits among the various beneficiaries, and to make adjustments in the rights of any beneficiary, or between the income and principal accounts, to compensate for the consequences of any tax election or any investment or administrative decision that the Trustee reasonably believes has had the effect directly or indirectly of preferring one beneficiary over others.
- 14. To pay from the Trust Estate any death taxes attributable to the Trust Estate or any part thereof and the last illness and/or funeral expenses or other obligations incurred for the beneficiary's support.
- 15. To distribute the Trust assets if, in the Trustee's reasonable discretion, the Trust becomes uneconomical to administer by (1) distributing the Trust assets to the beneficiaries in proportion to their interests in the Trust; (2) purchase and deliver to the income beneficiaries a restrictive savings account, certificate of deposit, annuity, or endowment; distribute the Trust assets to a custodian for the beneficiaries under the Washington Uniform Transfer to Minors Act; or (4) distribute the Trust assets as provided by law.

**DATED:** July **/2**, 2016. **DATED:** July 12, 2016. I accept the duties of Trustee as set forth herein and agree to perform the same. I certify that to the best of my knowledge the Trust has not been revoked, modified or amended in any manner that would cause the representations contained in this certification of Trust to be incorrect.

DATED: July 12, 2016.

TARA A. NELSON

**ACKNOWLEDGMENT** 

STATE OF WASHINGTON )

) ss.

COUNTY OF SKAGIT

I certify that I know or have satisfactory evidence that TARA A. NELSON is the person who appeared before me, and said person acknowledged that she signed this instrument and acknowledged it to be her free and voluntary act for the uses and purposes mentioned in the instrument.

DATED this /2 day of July, 2016.

Tamya Shields-Hall

Notary Public in and for the

State of Washington

Residing in Mount Vernon.

My commission expires: 04/09/18.

I accept the duties of Trustee as set forth herein and agree to perform the same. I certify that to the best of my knowledge the Trust has not been revoked, modified or amended in any manner that would cause the representations contained in this certification of Trust to be incorrect.

DATED: July 2016

ACKNOWLEDGMENT

STATE OF WASHINGTON )

COUNTY OF SKAGIT

I certify that I know or have satisfactory evidence that SCOTT A. NELSON is the person who appeared before me, and said person acknowledged that he signed this instrument and acknowledged it to be his free and voluntary act for the uses and purposes mentioned in the instrument.

DATED this 12 day of July, 2016.

Tanya Shields-Hall

Notary Public in and for the

State of Washington

Residing in Mount Vernon.

My commission expires: 04/09/18.