

WHEN RECORDED RETURN TO:

Thomas L. Cooper
NEWTON + KIGHT L.L.P.
P.O. Box 79
Everett, WA 98206



201609010048

Skagit County Auditor

\$89.00

9/1/2016 Page

1 of

17 11:37AM

Document Title: Last Will and Testament of Estate of LOIS J. BOYD, deceased

Grantor(s) (Last name, then first name and initials):

1. BOYD, LOIS J., deceased
- 2.

Land Title and Escrow

Grantee(s) (Last name, then first name and initials):

1. The Public

*156200-0

Legal description (abbreviated):

LOT 109, BLOCK 1, AND LOT 70, BLOCK 3, "LAKE CAVANAUGH SUBDIVISION, DIVISION NO. 2," AS PER PLAT RECORDED IN VOLUME 5 OF PLATS, PAGES 49 THROUGH 54, INCLUSIVE, RECORDS OF SKAGIT COUNTY, WASHINGTON.

___ Additional legal is on page(s) ___ of Quit Claim Deed recorded separately.

Reference Number(s) of Documents assigned or released:

01-4-01449-3

Assessor's Property Tax Parcel/Account Numbers:

3938-001-109-0009

Property ID# P66589

3938-003-070-0000

Property ID# P66723

___ Additional parcel numbers are on page ___ of the document.

**CERTIFIED
COPY**

LAST WILL AND TESTAMENT

OF

LOIS J. BOYD

01-4-01449-3

ms

01 DEC 13 AM 10:08
FAMILY SERVICES
COUNTY CLERK
SNOHOMISH CO. WASH.

I, LOIS J. BOYD, domiciled in Snohomish County, State of Washington, over the age of eighteen years, considering the uncertainty of life and being of sound and disposing mind and memory, and not acting under duress, menace, fraud or undue influence of any person whomsoever, do make, publish and declare this my Last Will and Testament, and revoke all former Wills by me made.

IDENTIFICATION OF FAMILY

I hereby declare that my immediate family at this time consists of my husband, LEWIS A. BOYD, hereinafter called spouse, and our children, LEWIS A. BOYD, JR.; LONNIE A. BOYD; LINDA J. BOYD; and LORI A. FERNANDEZ.

II

SPECIFIC DEVICES AND BEQUESTS

- A. I give unto my spouse, provided he survives me:
 - 1. Any interest I may have in and to any policy of insurance on my life.

THOMAS L. COOPER, WSEA #8336
Attorney at Law
3224 Colby Avenue, Suite B
Everett, WA 98201
(425) 258-1343
FAX: (425) 252-3964

ORIGINAL

3

1 2. My clothing, jewelry and personal effects, household
2 furnishings and furniture, silver, books, paintings,
3 pictures, sporting equipment, boats and automobiles held
4 for personal use, and my interest in any policy or liability
5 insurance policy covering such items.

6 B. If my spouse survives me, I give and bequeath to my spouse,
7 hereinafter referred to as Trustee, in Trust, a sum equal to the
8 largest amount that can pass free of Federal Estate tax under this
9 article by reason of the unified credit and State death tax credit,
10 (provided the use of this credit does not require an increase in any
11 State death taxes paid) allowable to my estate but no other credit and
12 after taking into account property disposed of by preceding articles
13 of this Will and property passing outside of this Will which is
14 includible in my gross estate and does not qualify for the marital or
15 charitable deduction and after taking into account charges to my
16 residual estate for which no deduction is taken in completing my
17 Federal estate tax. For purposes of establishing this sum, the values
18 finally fixed in the Federal estate tax proceeding relating to my
19 estate shall be used. I recognize that the sum established by this
20 paragraph may be zero and may be affected by the actions of my
21 Personal Representative in exercising certain tax elections. This
22 property shall be held, administered and distributed according to
23 Article III (Credit Shelter Trust).

24 C. If my spouse survives me, I give, devise and bequeath all
25 the rest, residue and remainder of my property, wherever situated, to
26 my spouse.

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THOMAS L. COOPER, WSEA #8336
Attorney at Law
3224 Colby Avenue, Suite B
Everett, WA 98201
(425) 258-1343
FAX: (425) 252-3964

1 D. If my spouse does not survive me I give, devise and bequeath
2 my estate to my children as follows:

3 All interest in any homes and real property I own at Lake
4 Cavanaugh together with lots adjacent thereto and any real
5 property in Skagit County I give, devise and bequeath to my
6 children LEWIS A. BOYD, JR., LONNIE A. BOYD, and LORI A.
7 FERNANDEZ share and share alike. All the rest and residue of my
8 estate I give, devise and bequeath to all of my children share
9 and share alike provided that the share for LINDA J. BOYD, which
10 she is to receive upon my death, shall be distributed to the
11 named Trustee of the Linda J. Boyd Trust as set forth in Article
12 V of this Will to be held, administered and distributed as set
13 forth therein. If Linda J. Boyd shall predecease me, the share
14 she would receive shall be distributed to my remaining surviving
15 children.

16 III

17 CREDIT SHELTER TRUST

18 A. My spouse, acting as Trustee, shall pay to himself at least
19 annually, all of the net income of the Credit Shelter Trust, but no
20 portion of the principal. If my spouse shall decline to act as Trustee
21 or resign as Trustee, I appoint LEWIS A. BOYD, JR. or LONNIE A. BOYD,
22 in the order named, as Successor Trustee.

23 B. The Successor Trustee shall pay to or apply for the benefit
24 of my spouse during that one's lifetime, the net income from the
25 trusts, in convenient installments at least annually.

1 1. If the net income is not adequate for that one's health and
2 support in reasonable comfort, the Trustee is authorized to
3 distribute such portion of the principal of the trust
estate as, in the discretion of the Trustee, is reasonable
for such purposes.

4 2. In making such distribution, it is my desire that my spouse
5 continue to live in that one's accustomed standard within
6 the limitations of the funds available, and I desire that
the Trustee resolve in that one's favor any uncertainty
concerning distributions from the principal.

7 C. I hereby direct that if I have not given my spouse the
8 family home, then my spouse, acting as Trustee, or Successor Trustee,
9 shall grant to my spouse the right to the use and occupancy of the
10 home we are occupying at the time of my death, as long as my spouse
11 shall desire to remain therein; provided that my spouse shall pay all
12 taxes and maintain adequate insurance against loss by fire, and shall
13 reasonably maintain said premises.

14 If, at the death of my spouse, there remains any undistributed
15 income in the Trust, the same shall be distributed to the estate of
16 my spouse.

17 My surviving spouse shall have the right and power to require of
18 the Trustee that the property of the Trust be made productive.

19 D. Upon the death of my spouse, the remainder of the Trust
20 assets shall be distributed as per Article II.D of this Will.

21 IV

22 APPOINTMENT OF PERSONAL REPRESENTATIVE

23 I appoint LEWIS A. BOYD, or if said Personal Representative shall
24 fail to qualify, LEWIS A. BOYD, JR. and then LONNIE A. BOYD, in the
25 order named, as Personal Representative of my estate, with full power

26 THOMAS L. COOPER, WSEA #836
27 Attorney at Law
3224 Colby Avenue, Suite B
Everett, WA 98201
(425) 258-1343
28 FAX: (425) 252-3964

1 to mortgage, encumber, lease, sell, exchange and convey, without
2 notice or confirmation, any assets of my estate, real or personal, at
3 such prices and terms as to it may seem just; to advance funds and
4 borrow money, secured or unsecured, from any source, including
5 Personal Representative, to select any part of my estate in satisfac-
6 tion of any partition or distribution hereunder, in kind, in money or
7 both. I authorize my Personal Representative to appoint an ancillary
8 Personal Representative or agent if such should become necessary or
9 advisable in the judgment of my Personal Representative.

10 My estate shall be administered by the above-named Personal
11 Representative without the intervention of any Court, and with all
12 powers granted herein and by Law to a Personal Representative acting
13 with non-intervention powers, and I direct that such non-intervention
14 powers be unrestricted.

15 The Personal Representative shall not be required to furnish
16 bond.

17 V

18 LINDA J. BOYD TRUST

19 All property directed to be disposed of pursuant to the
20 provisions of this Article V shall be held, administered and
21 distributed as follows:

22 A. The Trust Estate. The trust estate shall consist of the
23 property received by the trustee for administration under this Article
24 and shall include the proceeds, investments and reinvestments of that
25 property. The trustee shall hold all the property in trust for the

1 proceeding at law or in equity. The beneficiary shall not have any
2 power to give, grant, sell, convey, mortgage, pledge, or otherwise
3 dispose of, encumber or anticipate the principal, income or interest
4 of said trust estate, or any portion thereof, or any installment
5 thereof.

6 E. Irrevocability. The trust created hereunder shall be
7 irrevocable and no person shall have the right or power to alter,
8 amend, revoke or terminate the trust, or any of its terms, or to
9 designate the persons who shall possess or enjoy the trust property
10 or the income therefrom.

11 F. Distributions.

12 (1) Distributions to beneficiary when eligibility for
13 needs-based benefits not possible. In any month when the trustee
14 determines that, whether or not the existence or provisions of this
15 trust are considered, the beneficiary would not be eligible for
16 services or benefits from any local, state, or federal government
17 program, or from any private agency, which provides such services or
18 benefits to persons who are in financial need, the trustee shall have
19 discretion to make distributions to such beneficiary as the trustee
20 determines, in the sole discretion of the trustee, are reasonable and
21 appropriate to provide for the maintenance, education, support and
22 health of such beneficiary, taking into consideration all other
23 financial resources of such beneficiary. This discretionary authority
24 of the trustee to make distributions hereunder shall not be deemed
25 to give any beneficiary the right to be maintained or supported to any

26 THOMAS L. COOPER, WSBA #8336
27 Attorney at Law
3224 Colby Avenue, Suite B
Everett, WA 98201
(425) 258-1343
28 FAX: (425) 252-3964

1 extent, and no beneficiary shall have the right to compel the trustee
2 to make distributions of any amount on the basis of this authority.

3 (2) Distributions to beneficiary when eligibility for
4 needs-based benefits possible. In any months when the trustee
5 determines that, if the existence of this trust were not considered,
6 the beneficiary would be eligible for services or benefits from any
7 local, state, or federal government program, or from any private
8 agency, which provides such services or benefits to persons who are
9 in financial need, the trustee shall have discretion to make
10 distributions from the net income and principal of the trust estate
11 to such beneficiary subject to the following requirements:

12 (a) Distributions may be made to provide extra and
13 supplemental care for the beneficiary. This can include supplemental
14 care, support, education and activities, provided that it is over and
15 above the benefits the beneficiary otherwise might receive as a result
16 of need, or handicap or disability, from any local, state, or federal
17 government program, or from any private agency, any of which might
18 provide services or benefits to persons with disabilities or who are
19 in financial need. Distributions may be made only to supplement other
20 benefits which would ordinarily be received by and are being or will
21 be received by the beneficiary. Distributions shall not be made to
22 provide basic food, clothing or shelter or for medical, surgical, or
23 dental services covered by Medicaid or other needs-based programs, or
24 be available to the beneficiary for conversion for such items. No
25 distribution shall be made for the beneficiary which would jeopardize

THOMAS L. COOPER, WSBA #8336
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1 eligibility for, or limit the types or amounts of assistance available
2 to the beneficiary under local, state or federal benefit programs that
3 provide financial or medical benefits to low-income or disabled
4 persons. In making distributions for the supplemental benefit of the
5 beneficiary, it is specifically directed that provision be made for
6 the needs of the beneficiary over and above those paid for by the
7 Department of Social and Health Services of the State of Washington,
8 or the comparable agency in any state in which the beneficiary may
9 reside, the Social Security Administration, and/or any other local,
10 state or federal agency or department. Consistent with these
11 limitations, the trustee may provide such resources and experiences
12 as will contribute to and make the beneficiary's life as pleasant,
13 comfortable and happy as possible, including recreational trips and
14 activities, equipment, training, or education;

15 (b) Sums spent for medicine, surgical and dental care,
16 equipment, training, education, recreation, transportation, travel,
17 entertainment or reasonable "treats" or other payments for the
18 beneficiary shall be deemed proper expenditures from the income and/or
19 principal of the trust estate, PROVIDED, that the furnishing of such
20 goods and services shall not be paid for by the trustee if in the
21 judgment of the trustee such payment would jeopardize or substantially
22 reduce eligibility or receipt of assistance from the Department of
23 Social and Health Services of the State of Washington, or the
24 comparable agency in any state in which any beneficiary may reside,
25

1 the Social Security Administration, and/or any other local, state or
2 federal agency or department;

3 (c) If at any time due to a change of law, or if the
4 terms of the trust otherwise jeopardize ongoing eligibility or any
5 beneficiary for any needs-based program for any reason, the trustee
6 shall have discretion to restrict distributions to such beneficiary
7 in any way necessary, including terminating the beneficiary's rights
8 to any distributions from this trust, to retain or allow eligibility
9 for needs-based programs such as Supplemental Security Income or
10 Medicaid.

11 G. Termination of Trust and Residual Beneficiaries.

12 (1) The trust established under this Article shall
13 terminate at the earlier of the following:

14 (a) the distribution of all principal and income;

15 (b) the death of the beneficiary and the distribution
16 of the trust estate as directed herein.

17 Upon termination, the trustee shall be discharged from all
18 further duty to the trust estate.

19 (2) Subject to burial and funeral expense payments for the
20 beneficiary as authorized under this trust, any then remaining
21 principal shall be distributed by the trustee to my children who are
22 then living share and share alike.

23 H. Administrative Provisions.

24 In the administration of the trust established under this
25 Article, the following provisions shall apply:

1 (1) Accountings. The trustee shall keep and maintain full
2 and open records and accounts concerning the trust and its income and
3 expenditures. The trustee shall not be required to comply with the
4 Uniform Trustees Act or any amendment thereto and no accounting to any
5 Court or Courts shall be required. The trustee may accept a
6 predecessor's accounting without independent review or audit upon the
7 assumption of duties and shall not be liable for any loss sustained
8 during or attributable to the period in which a predecessor served as
9 trustee.

10 (2) Trustee's Powers. Except as otherwise provided herein,
11 the trustee shall have all rights, powers and duties given by law,
12 including those set forth in the Washington Trust Act, which Act is
13 incorporated herein by this reference. In addition, the trustee shall
14 have full power and authority:

15 (a) To retain, so long as the trustee determines
16 advisable, without any liability for so doing, any property, real,
17 personal or mixed, of whatever kind and wheresoever situated which is
18 received by the trustee hereunder from any sources (other than through
19 investment or reinvestment by the trustee), regardless of whether the
20 property so retained be of a kind of quality which the trustee would
21 ordinarily purchase for trust accounts and regardless of whether such
22 property so retained should constitute a larger portion of the trust
23 estate than the trustee would ordinarily deem advisable;

24 (b) To determine what is principal or income and what
25 charges are allocable to either, which authority shall specifically

1 include the right to make any adjustments between principal and income
2 for premiums, discounts, depreciation or depletion; in making such
3 determination the trustee may, but shall not be required to, apply the
4 Washington Principal and Income Act;

5 (c) To employ agents, depositories, and attorneys in
6 and about the execution of this trust without liability for their
7 omissions or neglect, but using reasonable care in their selection and
8 to rely with acquittance on advice of such attorneys;

9 (d) To invest and reinvest the trust assets as the
10 trustee shall determine to be prudent under circumstances then
11 prevailing but without being limited in the character of investment
12 by any statutory or other governmental limitation on the investment
13 of trust funds;

14 (e) To hold any property, real, personal, or mixed in
15 the trustee's name or in the name of a nominee or such other form as
16 the trustee determines best without disclosing the trust relationship;
17 and

18 (f) To borrow upon such terms and conditions as the
19 trustee, acting solely in a fiduciary capacity, shall determine
20 appropriate for investment purposes if the trustee in the trustee's
21 sole discretion shall deem it prudent and advisable to do so.


22 (3) Accrued Income. Income accrued or unpaid on trust
23 property when received into the trust estate shall be treated as any
24 other income. Income accrued or held undistributed by the trustee at
25 the termination of any interest or estate under the trust shall go to

1 the beneficiaries entitled to the next eventual interest in the
2 proportion in which they take such interest.

3 (4) Distribution of Assets. Upon the termination of any
4 trust, share in trust, or any interest in any trust created herein,
5 the trustee may distribute assets in kind, including undivided
6 interests therein, and may do so without regard to the income tax
7 basis of specific property allocated to any beneficiary. The trustee
8 shall not be required to distribute assets of the trust estate, or
9 interest therein, pro rata to the beneficiaries receiving such
10 distributions, but may, in the exercise of the trustee's discretion,
11 make non-pro rata distributions, so long as the distributees receive
12 assets of a value equal to the value of their respective interest in
13 the trust as of the time of distribution. On the death of LINDA J.
14 BOYD the trust assets shall be distributed to Testatrix's surviving
15 children share and share alike.


16 (5) Significant Non-Routine Transactions. The trustee is
17 hereby relieved from the duty to obtain an independent appraisal and
18 from the duty to sell in an open market transaction, as might
19 otherwise be required by law or by the provisions of RCW 11.100.140,
20 as amended; provided, however, the trustee shall comply with the other
21 requirements of such statute.


22 DATED this 25th day of May, 1999.

23
24 
25 LOIS J. BOYD
26 Testatrix

27 THOMAS L. COOPER, WSBA #2336
28 Attorney at Law
3224 Colby Avenue, Suite B
Everett, WA 98201
(425) 258-1343
FAX: (425) 252-3964

1 The foregoing instrument was on the above date signed by the
2 Testator/Testatrix, who then was of sound and disposing mind and
3 memory, and was published and declared by that one to be that one's
4 Last Will in the presence of each of us, who at that one's
5 request and in that one's presence, and in the presence of each other,
6 have attested the same and affixed our signatures as witnesses.
7

8  _____, residing at Everett, Washington
9

10  _____, residing at Everett, Washington
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1 **AFFIDAVIT OF SUBSCRIBING AND ATTESTING WITNESSES**

2 STATE OF WASHINGTON)
3) ss.
4 COUNTY OF SNOHOMISH)

5 The undersigned subscribing and attesting witnesses, each being
6 duly sworn on oath, out of court, deposes and state:

7 **DECLARATION:** On the date last below state, Testatrix, LOIS J.
8 BOYD, declared the attached instrument to be her Last Will and
9 Testament.

10 **SIGNATURE, ATTESTATION AND SUBSCRIPTION:** Immediately following
11 Testatrix's declaration, Testatrix signed and published such
12 instrument as her Last Will, in the presence of each of the under-
13 signed, and then each of the undersigned as witnesses, at Testatrix's
14 request, subscribed our names thereto in the presence of Testatrix and
15 of each other.

16 **COMPETENCY:** At the time of Testatrix's declaration, signing and
17 publication of the attached Last Will and Testament, Testatrix
18 appeared to be of sound and disposing mind and not to be acting under
19 duress or undue influence of any person. The other subscribing and
20 attesting witness appeared to be competent and each of the undersigned
21 states for himself/herself, that he/she is now competent.

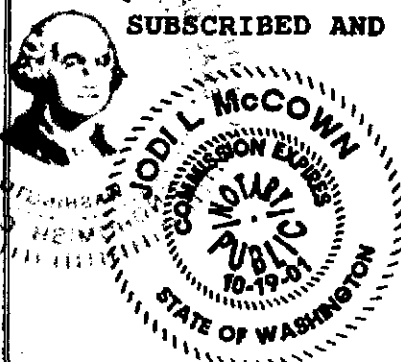
22 **TESTATRIX'S REQUEST:** After the above declaration, signature, and
23 attestation and subscription, Testatrix requested that each of the
24 undersigned make this affidavit in proof of Testatrix's attached Last
25 Will and Testament.

26 WITNESS: *Thomas L. Cooper*

27 WITNESS: *King Newman*

28 SUBSCRIBED AND SWORN to before me this 25th day of May, 1999.

Jodi L. McCown
NOTARY PUBLIC in and for the State
of Washington residing at Bothell
My commission expires: 10/19/01



THOMAS L. COOPER, WSDA #836
Attorney at Law
3224 Colby Avenue, Suite B
Everett, WA 98201
(425) 258-1343
FAX: (425) 252-3964

UNOFFICIAL DOCUMENT



STATE OF WASHINGTON }
COUNTY OF SNOHOMISH } ss.

I, SONYA KRASKI, Clerk of the above entitled Court, do hereby certify that the foregoing instrument is a true and correct copy of the original now on file in my office.

In witness whereof, I hereunto set my hand and the Seal of the said

Court this 22 day of AUG 22 2016

SONYA KRASKI, County Clerk
Sonya Kraski