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ELDER LAW OFFICES OF MEYERS, NEUBECK & HULFORD, P.S. 2828 Northwest Ave. Bellingham, WA 98225

WHEN REOCRDED RETURN TO:

ELDER LAW OFFICES OF MEYERS, NEUBECK & HULFORD, P.S. 2828 Northwest Ave. Bellingham, WA 98225

> COVERPAGE DURABLE GENERAL POWER OF ATTORNEY

REFERENCE NUMBER OF RELATED DOCUMENT:

201903220057

ASSESSOR'S PROPERTY TAX PARCEL ACCOUNT NUMBER: N/A

GRANTOR:

1. PAUL D. EVANS

GRANTEE:

- 2. CONNIE L. EVANS
- 3. MARK J. EVANS
- 4. **JOY C. GALLAHAR**

ELDERLAW MEYERS, NEUBECK & HULFORD

2828 Northwest Ave, Bellingham, WA 98225 T: 360.647.8846 F: 360.647.8854



DURABLE POWER OF ATTORNEY

- 1. **Designation**. The undersigned (the "Principal"), Paul D. Evans, designates Connie L. Evans as Attorney-In-Fact for the Principal. If Connie L. Evans at any time declines, fails or is unable to act as Attorney-In-Fact for the Principal, the Principal designates Mark J. Evans as Attorney-In-Fact for the Principal. In the event Mark J. Evans is unable or unwilling to serve, the Principal designates Joy C. Gallahar as Attorney-In-Fact.
- 2. **Effectiveness; Duration**. This power of attorney shall become effective immediately, shall not be affected by the disability or incompetence of the Principal, and shall continue in force, unless sooner revoked or terminated under Paragraph 5, notwithstanding any uncertainty as to whether the Principal is dead or alive.
- 3. **Powers**. The Attorney-In-Fact shall have all of the powers of an absolute owner over the assets and liabilities of the Principal, whether located within or without the State of Washington. These powers shall include, without limitation, the power and authority specified below.
- 3.1 **Real Property**. The Attorney-In-Fact shall have authority to purchase, take possession of, lease, sell, convey, exchange, mortgage, release and encumber real property or any interest in real property.
- 3.2 **Personal Property**. The Attorney-In-Fact shall have authority to purchase, receive, take possession of, lease, sell, assign, endorse, exchange, release, mortgage and pledge personal property or any interest in personal property.
- 3.3 **Financial Accounts**. The Attorney-In-Fact shall have the authority to deal with accounts maintained by or on behalf of the Principal with institutions (including, without limitation, banks, savings and loan associations, credit unions and securities dealers). This shall include the authority to maintain and close existing accounts, to open, maintain and close other accounts, and to make deposits, transfers, and withdrawals with respect to all such accounts. The Attorney-In-Fact, further, shall have the authority to purchase, amend, terminate, as well as alter or select Payable on Death Beneficiaries for annuity contracts, securities as authorized by RCW 21.35, or add Joint Tenancy designations including Joint Tenancy with Right of Survivorship as well as making other non probate transfers recognized under RCW 11.02.091. It, however, shall be a breach of the Attorney-In-Fact's fiduciary duty under this agreement to engage in such acts for the purpose of defeating the Principal's clearly stated estate plans as set forth by trust or Last Will and Testament.
- 3.4 **United States Treasury Bonds.** The Attorney-In-Fact shall have the authority to purchase United States Treasury Bonds which may be redeemed at par in payment of federal estate tax.
- 3.5 **Monies Due.** The Attorney-In-Fact shall have authority to request, demand, recover, collect, endorse and receive all moneys, debts, accounts, gifts, bequests, dividends, annuities, rents and payments due the Principal.
- 3.6 Claims Against Principal. The Attorney-In-Fact shall have authority to pay, settle, compromise or otherwise discharge any and all claims of liability or indebtedness against the Principal,

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(Initials)

and, in so doing, use any of the Principal's funds or other assets or use funds or other assets of the Attorney-In-Fact and obtain reimbursement out of the Principal's funds or other assets.

- 3.7 **Legal Proceedings.** The Attorney-In-Fact shall have authority to participate in any legal action in the name of the Principal or otherwise. This shall include (a) actions for attachment, execution, eviction, foreclosure, indemnity, and any other proceeding for equitable or injunctive relief and (b) legal proceedings in connection with the authority granted in this instrument.
- 3.8 **Tax Matters.** The Attorney-In-Fact shall have authority to act in respect to all State and Federal tax matters, including the filing of returns, payment of taxes, negotiation and compromise of claims, together with the right to access all tax records which the Attorney-In-Fact deems appropriate for the purpose of assisting the Principal in the management of the Principal's financial affairs. The Attorney-In-Fact, further, shall have the authority to execute all appropriate forms of the Internal Revenue Service or other State or local jurisdiction, in order to effectuate the powers granted by this instrument.
- 3.9 **Written Instruments**. The Attorney-In-Fact shall have the power and authority to sign, seal, execute, deliver and acknowledge all written instruments and do and perform each and every act and thing whatsoever which may be necessary or proper in the exercise of the powers and authority granted to the Attorney-In-Fact as fully as the Principal could do if personally present.
- 3.10 **Safe Deposit Box**. The Attorney-In-Fact shall have the authority to enter any safe deposit box in which the Principal has a right of access.
- 3.11 **Disclaimer.** The Attorney-In-Fact shall have the authority to disclaim any interest, as defined in RCW 11.86.010, in any property to which the Principal would otherwise succeed and to decline to act or resign if appointed or serving as an officer, director, executor, trustee or other fiduciary.
- 3.12 **Gifts.** To make gifts outright, in trust or to a custodian on the Principal's behalf to the Principal's spouse or to any of the Principal's lineal descendants, and to make gifts consistent with the Principal's previous gifting activity. This power shall include the power to make such gifts to, or from, any account, guardianship estate, custodianship or trust estate from which, or to which, the Principal could make such gifts, and the power to cause the custodian, guardian or trustee to do so, or accept such. If the property however, is subject to trust, then this power may only be exercised in a manner whereby the trustee distributes the property to the Principal so that the Principal (or the Principal's legal guardian or Attorney-In-Fact) may independently use such property for such gifting purposes.
- 3.13 **Transfers.** The Attorney-In-Fact shall have the authority to make any transfer of resources not prohibited by RCW 74.09.532, including any subsequent amendments, for the purpose of qualifying the Principal for medical assistance or the limited casualty program for the medically needy. To effect such a transfer, the Attorney-In-Fact shall have the authority to revoke the Principal's community property agreement with the Principal's spouse.
- 3.14 **Reimbursement of Expenses**. The Principal hereby authorizes and directs the Attorney-In-Fact to advance reasonable and necessary expenses in the exercise of their responsibilities under this Power of Attorney. The Attorney-In-Fact is specifically authorized to reimburse themselves for their reasonable and necessary expenses which they may advance in the exercise of their duties

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hereunder. The Attorney-In-Fact is further authorized and encouraged, when they deem it desirable or necessary, to employ professionals to aid in the management of the Principal's assets and in matters concerning Principal's person to include, but not be limited to, lawyers, accountants, physicians, nurses, and other medical or paramedical personnel.

- 4. **Limitations on Powers**. Notwithstanding the foregoing, the Attorney-In-Fact shall not have authority to make, amend, alter, revoke or change any life insurance policy, employee benefit, or testamentary disposition of the Principal's property or to exercise any power of appointment. This limitation shall not affect the authority of the Attorney-In-Fact to disclaim an interest.
 - 5. **Termination**. This power of attorney may be terminated by:
- 5.1 the Principal by written notice to the Attorney-In-Fact and, if this power of attorney has been recorded, by recording the written instrument of revocation in the office of the recorder or auditor of the place where the power was recorded;
 - 5.2 a Guardian of the estate of the Principal after court approval of such revocation; or
- 5.3 the death of the Principal upon actual knowledge or receipt of written notice by the Attorney-In-Fact.
- 6. Necessity of Guardian. If guardianship proceedings are initiated to appoint a person as guardian of the person and/or estate of the Principal, whether the same be limited or general, then Connie L. Evans is hereby nominated to be said Guardian, and Mark J. Evans as an alternate in case the first person appointed above is unable or unwilling to serve in such capacity. In the event Mark J. Evans is unable or unwilling to serve as Guardian, Joy C. Gallahar is nominated to serve as Guardian.
- 7. **Accounting**. Upon request of the Principal or the Guardian of the estate of the Principal or the personal representative of the Principal's estate, the Attorney-In-Fact shall account for all actions taken by the Attorney-In-Fact for or on behalf of the Principal.
- 8. **Reliance**. Any person acting without negligence and in good faith in reasonable reliance on this power of attorney shall not incur any liability thereby. Any action so taken, unless otherwise invalid or unenforceable, shall be binding on the heirs and personal representatives of the Principal.
- 9. **Indemnity.** The estate of the Principal shall hold harmless and indemnify the Attorney-In-Fact from all liability for acts done in good faith and not in fraud on the Principal.
 - 10. Applicable Law. The laws of the state of Washington shall govern this power of attorney.

DATED: July /6, 2010.

aul D. Evans

State of Washington)
)ss
County of Skagit)

I certify that I know or have satisfactory evidence that Paul D. Evans 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 in the instrument.

DATED: July 16, 2010.

Notary Public

My appointment expires