



202002040047

02/04/2020 12:48 PM Pages: 1 of 7 Fees: \$109.50
Skagit County Auditor

When Recorded Please Return To:
LAWRENCE A. PIRKLE
1220 Memorial Hwy., Suite A
Mount Vernon, WA 98273
(360) 336-6587

DOCUMENT TITLE: DURABLE POWER OF ATTORNEY
(Effective Immediately)

REFERENCE NUMBER(S):

GRANTOR: LISLE C. RUSSELL

GRANTEE: CAROLYN L. ROGERS RUSSELL

ABBREVIATED LEGAL DESCRIPTION:

Unit 77, The Cedars, Condo, 4th Amendment

ASSESSOR PARCEL / TAX ID NUMBER: 4759-000-077-0000 (P117136)

**DURABLE POWER OF ATTORNEY
(Effective on Disability)**

1. Designation. I, LISLE C. RUSSELL, as Principal (the "Principal"), residing in Skagit County, Washington, do hereby appoint my spouse CAROLYN L. ROGERS RUSSELL as my true and lawful attorney-in-fact.

2. Authorization and Powers. The attorney-in-fact is hereby authorized to do and perform all acts in the Principal's place and stead as fully as the Principal might do and perform such acts as principal. Specifically included within this general authority, and not by way of limitation (except as specifically provided), shall be the following powers and authority:

2.1 Property. To purchase, receive, take possession of, lease, sell, convey, exchange, endorse, pledge, mortgage, release, hypothecate, encumber or otherwise dispose of property or any interest in property (including life insurance and annuity policies), whether real, personal, mixed, tangible or intangible.

2.2 Financial Accounts. To deal with accounts (including, but not limited to custodial accounts), maintained or owned by or on behalf of the Principal with institutions (including, without limitation, banks, savings and loan associations, credit unions, stock brokerages, custodians, trust companies, escrow agents, trustees, and securities dealers). This power shall include the authority to maintain and close other accounts, and to borrow on, or to make deposits, transfers, exchanges, and withdrawals with respect to all such accounts.

2.3 Moneys Due. To request, demand, recover, collect, endorse and receive all moneys, debts, accounts, gifts, inheritances, bequests, dividends, annuities, rents and other payments due the Principal.

2.4 Claims Against the Principal. To pay, settle, compromise or otherwise discharge any and all claims of liability or indebtedness against the Principal 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.

ORIGINAL

2.5 Legal Proceedings. 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 proceedings for equitable or injunctive relief; and (b) legal proceedings in connection with the authority granted in this instrument.

2.6 Written Instruments. 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.

2.7 Proxies. To act as the Principal's attorney or proxy in respect to any stock, shares, bonds, or other securities or investments, rights, or interest the Principal may now or hereafter hold.

2.8 Agents. With respect to all or any of the matters or things herein mentioned and upon such terms as the attorney-in-fact shall think fit, to engage and dismiss agents, counsel, and employees, and to appoint and remove substitutes.

2.9 Taxes. The attorney-in-fact shall have the authority to represent the Principal in all tax matters; to prepare, sign, and file federal, state, and local income, gift and other tax returns of all kinds, including, where appropriate, joint returns, FICA returns, payroll tax returns, claims for refunds, requests for extensions of time to file returns and/or pay taxes, extensions and waivers of applicable periods of limitation, protests and petitions to administrative agencies or courts, including the tax court, regarding tax matters, and any and all other tax-related documents, including but not limited to consents and agreements under Section 2032A of the Internal Revenue Code of 1986, as amended, and consents to split gifts, closing agreements, and any power of attorney form required by the Internal Revenue Service and any state and local taxing authority with respect to any tax year between the years 1983 and 2025; to pay taxes due, collect and make such disposition of refunds as the attorney-in-fact shall deem appropriate, post bonds, receive confidential information and contest deficiencies determined by the Internal Revenue Service and any state and local taxing authority; to exercise any elections the Principal may have under federal, state or local tax law; to allocate any generation-skipping tax exemption to which the Principal is entitled; and generally to represent the Principal or obtain professional representation for the Principal in all tax matters and proceedings of all kinds and for all periods between the years 1983 and 2025 before all officers of the Internal Revenue Service and state and local authorities and in any and all

courts; to engage, compensate and discharge attorneys, accountants and other tax and financial advisers and consultants to represent and assist the Principal in connection with any and all tax matters involving or in any way related to the principal or any property in which the Principal has or may have an interest or responsibility.

2.10 Safe Deposit Boxes. To access any safe deposit box to which the Principal has the right of access (individually or with another), and to remove any or all of the contents thereof, which the Principal would have the right to remove, or to add items thereto.

2.11 Exercise of Fiduciary Powers. To the extent permitted by law, in any case in which the Principal may now or hereafter be a fiduciary, to exercise for the Principal, and in the Principal's name, place, and stead, as such fiduciary, any or all of the powers and authorities granted thereby.

2.12 Gifts. Subject to paragraph 3, 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, not in excess of the annual exclusion provided by Section 2503(b) of the Internal Revenue Code of 1986, as amended from time to time (the "Code"); 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.

2.13 Disclaimers, Releases and Exercise or Powers of Appointment. To disclaim pursuant to Chapter 11.86 of the Revised Code of Washington or otherwise, all or any assets, property or interest to which the Principal might otherwise be entitled as a beneficiary (as that term is defined in RCW 11.86.011 or otherwise), the power pursuant to RCW 11.95 (or otherwise) to release in whole or part any power of appointment the Principal may possess, and the power to exercise any general power of appointment the Principal possesses in favor of the Principal or the Principal's estate.

2.14 Gifts to Qualify for Assistance. Subject to paragraph 3 below, to make transfers to the Principal's spouse and/or family members pursuant to RCW 11.94.050, as amended from time to time, which would not be prohibited by applicable law or

regulation, including RCW 74.09 and applicable rules and regulations thereunder (as amended from time to time), for the purposes of qualifying the Principal for medical assistance (Medicaid), Community Options Program Entry System Project (COPES), the limited casualty program for the medically needy or other similar public or private assistance. This power shall only apply in the event the Principal requires, or is reasonably expected to require, the type of services and benefits available under such programs. This paragraph 2.14 shall not be construed to prohibit transfers which would cause there to be a waiting period or disqualification, if in the attorney-in-fact's judgment, incurring the waiting period or disqualification is in the long run best interest of the Principal and the Principal's estate. The provisions of paragraph 2.12 above regarding powers to cause distributions from a trust for gifting purposes are hereby incorporated in this paragraph 2.14 respecting the types of transfers and gifts contemplated by this paragraph 2.14.

2.15 Sever Joint Tenancies. To sever any joint tenancy with right of survivorship where all of the other tenants are either the Principal's spouse the Principal's issue or the Principal's ancestors, or any of them, thereby creating a tenancy-in-common with respect to the Principal.

3. Ascertainable Standard. Notwithstanding any provision of this power of attorney or of applicable law seemingly to the contrary, any right or power exercisable by the attorney-in-fact, which would otherwise constitute a general power of appointment in the attorney-in-fact under Sections 2041 or 2514 of the Code, may only be exercised by the attorney-in-fact in his or her favor for the purpose of providing for the attorney-in fact's health, education, support or maintenance.

4. Accounting. The attorney-in-fact shall keep a reasonable record of actions taken on the Principal's behalf and shall be reimbursed for all costs and expenses reasonable incurred. In addition, the attorney-in-fact shall be entitled to receive at least annually, without court approval, reasonable compensation for services performed on the Principal's behalf. The attorney-in-fact may waive this right to compensation from time to time.

5. Guardian. If it becomes necessary to appoint a guardian of the Principal's person or estate, the Principal hereby nominates CAROLYN L. ROGERS RUSSELL to serve in that capacity.

6. Effectiveness. This power of attorney shall only become effective upon the Principal's disability or incapacity, making the Principal incapable of effectively managing the Principal's own affairs. Disability or incapacity shall be evidenced by either a judgment or decree of a court of competent jurisdiction, or by

written statements made by a licensed physician. Following such judgment, decree or certification, this power of attorney shall continue in effect until a court of competent jurisdiction adjudges the Principal no longer to be disabled or incapacitated at law, or the licensed physician certifies that the disability has abated, and the Principal thereafter revokes in writing this power of attorney.

7. Durable Nature. All acts done by the attorney-in-fact during any period of the Principal's disability, incapacity or uncertainty as to whether the Principal is dead or alive shall have the same effect and inure to the Principal's benefit and bind the Principal or the Principal's guardians, heirs, beneficiaries, and personal representatives as if the Principal were alive, competent and not disabled. This power of attorney shall not be affected by the disability of the Principal.

8. Successor. If for any reason CAROLYN L. ROGERS RUSSELL declines, fails, resigns or for any reason cannot serve as attorney-in-fact, the Principal hereby appoints CATHERINE RUSSELL VIERTHALER to be the Principal's attorney-in-fact hereunder, with all of the rights and powers of the original attorney-in-fact and with full power of substitution in the premises. If for any reason CATHERINE RUSSELL VIERTHALER cannot serve, then the Principal hereby appoints LISLE C. RUSSEL, JR. to so serve.

9. Indemnity. The Principal and the Principal's estate shall hold harmless and indemnify the attorney-in-fact from all liability for acts (or omissions) done in good faith and not in fraud of the Principal, provided, however, this indemnity shall not extend to acts or omissions constituting gross negligence or intentional wrongdoing.

10. 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 taken, unless otherwise invalid or unenforceable, shall be binding on the heirs, beneficiaries and personal representatives of the Principal.

11. Governing Law. This power of attorney shall be governed, construed and interpreted in accordance with the internal laws of the State of Washington, without regard to choice of law or conflicts of law principles.

