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Skagit County Auditor

Land Title and Escrow

01-177308-SS

Document Title:

Power of Attorney

Reference Number :

Grantor(s):

additional grantor names on page ____.

1. Eason, Gloria Jean

2.

Grantee(s):

additional grantee names on page ____.

1. Eason, Vert Lionel

2.

Abbreviated legal description:

full legal on page(s) ____.

Lot 9, North Central Div.

Assessor Parcel / Tax ID Number:

additional tax parcel number(s) on page ____.

P102018, 4586-000-009-0008

**DURABLE POWER OF ATTORNEY
GLORIA JEAN EASON**

1. Designation. The undersigned (the "Principal") designates my husband, **VERT LIONEL EASON**, as attorney-in-fact for the Principal. In the event he is unable or unwilling to serve or ceases to serve, I designate the following alternate attorney-in-fact, my son, **BEAU J. STRICKLER**. In the event he is unable or unwilling to serve or ceases to serve, I designate the following alternate attorney-in-fact, my son **MICAH ROHN STRICKLER**. The Principal hereby revokes all other Durable Powers of Attorney signed prior to the date of this document.

Effectiveness. This power of attorney shall become effective in the event I become disabled or incompetent. Disability shall include the inability to manage my property and affairs effectively for reasons such as mental illness, or deficiency, physical illness or disability, advanced age, chronic use of drugs, chronic intoxication, confinement, detention by a foreign power or disappearance. Disability may be evidenced by the written statement of a qualified attending physician or by another competent person with knowledge of any confinement, detention or disappearance. Incompetence may be established by a finding of a court having proper jurisdiction.

2. 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.

2.1 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.

2.2 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.

2.3 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.

2.4 Stock and Bonds. The attorney-in-fact shall have the authority to purchase and sell stocks, bonds, and all other forms of financial instruments. This shall include

the authority to maintain and close existing accounts, to open, maintain and close other accounts, to open and maintain margin accounts and to buy and sell securities on any basis, including margin, and to make deposits, transfers and withdrawals with respect to all such accounts.

2.5 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.

2.6 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.

2.7 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 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.

2.8 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.

2.9 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.

2.10 Gifts to Descendents. The attorney-in-fact shall have the authority to make annual gifts, whether in trust or outright, to lineal descendants of the Principal in an amount not to exceed the federal gift tax exclusion, 26 USC §2503, as amended.

2.11 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.

2.12 Transfers to Trust. The attorney-in-fact shall have the authority to transfer assets of all kinds to the trustee of any trust which is for the sole benefit of the Principal as to the Principal's property, and which terminates at the Principal's death with the Principal's property distributable to the personal representative of the Principal's estate.

3. Limitations on Power. Notwithstanding the foregoing, the attorney-in-fact shall not have authority to make, amend, alter, revoke or change any life insurance policy, or

testamentary disposition of the Principal's property or to exercise any power of appointment or to make gifts of the Principal's property other than as provided herein. This limitation shall not affect the authority of the attorney-in-fact to disclaim an interest.

4. Termination. This power of attorney may be terminated by

(a) 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;

(b) a Guardian of the estate of the Principal after court approval of such revocation; or

(c) the death of the Principal upon actual knowledge or receipt of written notice by the attorney-in-fact.

5. 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.

6. 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.

7. 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 of the Principal.

8. Taxes. For all tax years, the attorney-in-fact shall have authority to represent the Principal in all tax matters, including the authority: 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 any power of attorney form required by the Internal Revenue Service and any state and local taxing authority; to pay taxes due, receive, endorse and cash refund checks, 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; and generally to represent the Principal or obtain professional representation for the Principal in all tax matters and proceedings of all kinds before all officers of the Internal Revenue Service and state and local authorities and in any and all courts.

9. Nomination of Guardian. The Principal nominates following as guardian of the Principal's person and estate if protective proceedings for the Principal's person or estate are ever commenced, in the order of preference: (1) my husband, **VERT L. EASON**; (2) my son, **BEAU J. STRICKLER**; (3) my son, **MICAH ROHN STRICKLER**.

10. Health Care Decisions. Subject to any limitations in this document, I hereby grant my agent full power and authority to make health care decisions for me to the same extent that I could make health care decisions for myself if I had the capacity to do so. In exercising this authority, my agent shall make health care decisions that are consistent with my desires as stated in this document or otherwise made known to my agent.

11. Inspection and Disclosure of Information Relating to My Physical or Mental Health. Subject to any limitations in this document, my agent has the power and authority to do all of the following:

- (a) Request, review, and receive any information, verbal or written, regarding my physical or mental health, including, but not limited to, medical and hospital records.
- (b) Execute on my behalf any releases or other documents that may be required in order to obtain this information.
- (c) Consent to the disclosure of this information.

12. Signing Documents, Waivers, and Releases. Where necessary to implement the health care decisions that my agent is authorized by this document to make, my agent has the power and authority to execute any necessary waiver or release from liability required by a hospital or physician.

13. Authority for Release of PHI Under HIPAA. The attorney-in-fact, referred to as "Personal Representative" and defined in the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), 45 CFR § 164.502(g), is authorized to (a) obtain the principal's Protected Health Information ("PHI") or other health information or medical records; (b) assist the principal in making healthcare-related decisions; and (c) be treated as though the attorney-in-fact is the patient for purposes of releasing information. This section shall be interpreted to specifically allow for the release to the attorney-in-fact of any information subject to the provisions of the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), 42 U.S.C. § 1320d and 45 CFR §§ 160-164. This release terminates upon the death of the principal, revocation of this power of attorney or upon appointment of a guardian for principal. The attorney-in-fact shall further be authorized by this Power of Attorney, and pursuant to RCW 70.02.030, to obtain all medical information and/or records in the possession of any or all of my medical care providers. This release terminates upon my death, revocation of this Power of Attorney, or upon appointment of a guardian for myself.

