#### 202102040103

02/04/2021 12:12 PM Pages: 1 of 9 Fees: \$111.50

Skagit County Auditor, WA

Recorded at request of: Bauer Pitman Snyder Huff Lifetime Legal, PLLC 1235 Fourth Avenue East, Suite 200 Olympia, WA 98506

**Document Title(s)**COMMUNITY PROPERTY AGREEMENT

**Reference Number(s) of Related Documents** 

Grantor(s) (Last, First and Middle Initial) POLER, Howard John - Deceased

Grantee(s) (Last, First and Middle Initial) POLER, Sue Ellen

**Abbreviated Legal Description** 

Additional legal is on page \_\_\_\_\_

**Assessor's Property Tax Parcel Number** 

202102040103 02/04/2021 12:12 PM Page 2 of 9

## **Community**

## **Property Status Agreement**

This Agreement is entered into on this 23rd day of October, 2000, by and between HOWARD J. POLER, also known as HOWARD JOHN POLER, (HUSBAND) and SUE E. POLER, also known as SUE ELLEN POLER, (WIFE).

The parties hereto are husband and wife, and reside at Federal Way, King County, Washington.

Husband and Wife may have previously executed a Community Property Agreement. In consideration of their desire to preserve the potential tax benefits available to each of them, they hereby revoke the provision which vests all community property in the surviving spouse at the time when the first spouse dies in that and any other prior Community Property Agreement.

Husband and Wife are aware that they may by agreement convert their joint assets to either tenancy in common or community property. Husband and Wife also understand that under current law, on the death of either spouse, the entire community property interest will receive a step-up in basis rather than a 50 percent step-up in basis for assets held under tenancy in common. Therefore, Husband and Wife agree and intend for estate planning purposes, that all property, of whatever nature or description, whether tangible or intangible, real or personal, separate or community, and regardless of how technical legal title is held, and wherever located or situated, which either party now or hereafter owns or has an interest in, shall be considered and is hereby declared to be the community property of Husband and Wife. To accomplish this, each of us hereby conveys and quitclaims to the other, his or her interest in any separate property he or she now owns or hereafter acquires, so as to convert the same to community property under the laws of the State of Washington, and the laws and regulations of the Internal Revenue Code.

This agreement is not intended to be determinative as to the survivor's automatic vesting of all community property at the death of one of the parties. Instead, it is merely for the purpose of confirming the parties' intent that the status of all of their property be community property. AND DEP

**POLER** 

Community Property Status Agreement

Page 1

# 4818836 Page 3 of 9 01/21/2021 08:06 AM Thurston County WA 202102040103 02/04/2021 12:12 PM Page 3 of 9

Husband and Wife intend this agreement to be binding on themselves and on all others as to property held in joint tenancy as of the date of this agreement regardless of the manner or form of the written title.

Each party acknowledges that they have been informed of their right to be represented by independent counsel in the negotiation and drafting of this agreement. Each party, acting for her/himself alone, does by her/his signature hereto waive said right, and states that s/he has had adequate, full and fair disclosure of all assets now owned and the value of each involved in this agreement, has had as much opportunity as they each desire to inquire as to the consequences of this agreement, and obtain advice thereon.

This Agreement may be terminated upon mutual agreement of the parties in writing. Even if not so terminated, it shall be deemed mutually terminated and revoked, and shall have no further force and effect upon the commencement of a legal proceeding in a Court of competent jurisdiction to obtain a decree of dissolution of the parties' marriage, of legal separation, or declaration of invalidity of the parties' marriage, whether one of the parties dies survived by the other prior to dismissal or abandonment of such proceedings, or where a decree of dissolution, legal separation or invalidity is ultimately entered therein. This Agreement is intended to facilitate the disposition of property at death, and is not intended to be determinative as to the disposition of property in the event of a dissolution of the marriage.

If either party becomes disabled, the other party shall have the power to terminate this agreement acting as attorney in fact for the disabled party under a Disability or Durable Power of Attorney, or under the provisions hereof. Each party hereto designates the other as her/his attorney in fact, effective upon disability, to exercise such power, in addition to any other power of attorney which may have been, be, or may be executed with concurrent power. Such a termination shall become effective upon delivery of written notice thereof to the disabled spouse and to her/his guardian, if any. "Disabled," as used herein, shall mean a written determination of a physician that the individual is unable to manage her/his own affairs.

This Agreement shall not affect any powers of appointment now or hereafter held by either or both spouses, and shall not obligate both or either of them to exercise any such powers of appointment.

Nothing contained herein shall restrict or restrain the right of either party, acting with the consent of the other, to make a separate beneficiary designation, other than by Will, as to any asset for which such designation is available, now or hereafter, and such property shall not be subject to this agreement and shall pass according to the terms of such designation.

POLER Community Property Status Agreement

Page 2

## 4818836 Page 4 of 9 01/21/2021 08:06 AM Thurston County WA **202102040103**

02/04/2021 12:12 PM Page 4 of 9

Also, nothing contained herein shall restrict or restrain the right of both parties to agree that items of community property can be converted to separate property for purposes of making separate lifetime gifts. In such event, the parties may evidence such agreement by a written partition or separate property agreement, however, the absence of such a writing shall not be indicative of intent. Instead, the parties agree that lifetime gifts made from accounts held in one or the other name individually, are presumed to be the result of mutually acceptable transfers from the community estate to the donor's separate estate, and therefore gifts of the donor's separate property.

The parties have executed this agreement the day and year first written above.

HOWARD J. POLER

<u>Ave E Poler</u> SUE E. POLER

POLER Community Property Status Agreement

Page 3

AM SEP

## 202102040103 02/04/2021 12:12 PM Page 5 of 9

STATE OF WASHINGTON  ) ss.  COUNTY OF PIERCE  I certify that I know or have satisfactory evidence that HOWARD J. POLER is the person who appeared before me, and said person acknowledged that he signed the foregoing Community Property Agreement and acknowledged it to be his free and voluntary act for the uses and purposes mentioned in the instrument.  For Clarky Notary Scal Rads:  Clarky Comment Can Rads:  T. GARY CONNETT  Notary Public in and for the State of Washington Residing in the city of University Place My appointment expires: 4/19/02		
STATE OF WASHINGTON ) ) ss,		
COUNTY OF PIERCE )		
I certify that I know or have satisfactory evidence that SUE E. POLER is the person who appeared before me, and said person acknowledged that she signed the foregoing Community Property Agreement and acknowledged it to be her free and voluntary act for the uses and purposes mentioned in the instrument.		
Dated October 23, 2000.  T. Chary Connect Comm Expires 4-19-02  T. GARY CONNETT		
T. GARY CONNETT  Notary Public in and for the State of Washington  Residing in the city of University Place  My appointment expires: 4/19/02		

Page 4

POLER

Community Property Status Agreement

202102040103 02/04/2021 12:12 PM Page 6 of 9

## COMMUNITY

## PROPERTY SURVIVORSHIP AGREEMENT

This Agreement is entered into on this 23<sup>rd</sup> day of October, 2000, by and between HOWARD J. POLER, also known as HOWARD JOHN POLER, (HUSBAND) and SUE E. POLER, also known as SUE ELLEN POLER, (WIFE).

The parties hereto were legally married on November 21, 1970, and currently reside in Federal Way, King County, Washington.

Husband and Wife agree and intend for estate planning purposes, that all property, of whatever nature or description, whether tangible or intangible, real or personal, separate or community. and regardless of how technical legal title is held, and wherever located or situated, which either party now or hereafter owns or has an interest in, shall be considered and is hereby declared to be the community property of Husband and Wife. To accomplish this, each of us hereby conveys and quitclaims to the other, his or her interest in any separate property he or she now owns or hereafter acquires, so as to convert the same to community property under the laws of the State of Washington.

Upon the death of one of the parties, survived by the other, all interest of the decedent in the parties' Community Property which would otherwise be subject to disposition by Will or under the laws of intestate succession shall vest in and become the sole and separate property of the survivor in fee simple.

The survivor may, however, disclaim any interest passing under the terms of this agreement in whole or in part, or with reference to specific assets, parts, portions or shares thereof, in the same manner as provided by law for disclaimers of testamentary bequests, and the disclaimed interest shall pass as if this agreement had been revoked as to the disclaimed property immediately prior to the death of the decedent.

The parties acknowledge that they have been informed of their individual right to be represented by independent counsel in the negotiation and drafting of this agreement. Each party, acting for her/himself alone, does by her/his signature hereto waive said right, and states nd the . that s/he has had adequate, full and fair disclosure of all assets now owned and the value of

POLER.

Community Property Survivorship Agreement

Page 1 of 4

## 4818836 Page 7 of 9 01/21/2021 08:06 AM Thurston County WA

#### 202102040103 02/04/2021 12:12 PM Page 7 of 9

each involved in this agreement, has had as much opportunity as they each desire to inquire as to the consequences of this agreement, and obtain advice thereon.

This Agreement may be terminated upon mutual agreement of the parties in writing. Even if not so terminated, it shall be deemed mutually terminated and revoked, and shall have no further force and effect upon the commencement of a legal proceeding in a Court of competent jurisdiction to obtain a decree of dissolution of the parties' marriage, of legal separation, or declaration of invalidity of the parties' marriage, whether one of the parties dies survived by the other prior to dismissal or abandonment of such proceedings, or where a decree of dissolution, legal separation or invalidity is ultimately entered therein. This Agreement is intended to facilitate the disposition of property at death, and is not intended to be determinative as to the disposition of property in the event of a dissolution of the marriage.

If either party becomes disabled, the other party shall have the power to terminate this agreement acting as attorney in fact for the disabled party under a Disability or Durable Power of Attorney, or under the provisions hereof. Each party hereto designates the other as her/his attorney in fact, effective upon disability, to exercise such power, in addition to any other power of attorney which may have been, be, or may be executed with concurrent power. Such a termination shall become effective upon delivery of written notice thereof to the disabled spouse and to her/his guardian, if any. "Disabled," as used herein, shall mean a written determination of a physician that the individual is unable to manage her/his own affairs.

This Agreement shall not affect any powers of appointment now or hereafter held by either or both spouses, and shall not obligate both or either of them to exercise any such powers of appointment.

To the extent this Agreement is inconsistent with any previously made agreement or arrangement of the parties with respect to the status of their community property, said previously made agreement or arrangement is hereby revoked.

Nothing contained herein shall restrict or restrain the right of either party, acting with the consent of the other, to make a separate beneficiary designation, other than by Will, as to any asset for which such designation is available, now or hereafter, and such property shall not be subject to this agreement and shall pass according to the terms of such designation.

Also, nothing contained herein shall restrict or restrain the right of both parties to agree that items of community property can be converted to separate property for purposes of making nent b,
riting shall. separate lifetime gifts. In such event, the parties may evidence such agreement by a written partition or separate property agreement, however, the absence of such a writing shall not be

Community Property Survivorship Agreement

Page 2 of 4

## 4818836 Page 8 of 9 01/21/2021 08:06 AM Thurston County WA

## 202102040103 02/04/2021 12:12 PM Page 8 of 9

indicative of intent. Instead, the parties agree that lifetime gifts made from accounts held in one or the other name individually, are presumed to be the result of mutually acceptable transfers from the community estate to the donor's separate estate, and therefore gifts of the donor's separate property.

IN WITNESS WHEREOF, THE PARTIES hereto have executed this agreement on this 23<sup>rd</sup> day of Octøber, 2000.

HOWARD J. POLER

SUE E. POLER

POLER

Community Property Survivorship Agreement

Page 3 of 4

128

## 202102040103 02/04/2021 12:12 PM Page 9 of 9

STATE OF WASHINGTON	)	
COUNTY OF PIERCE	) ss. )	
I certify that I know or have satisfactory evidence that HOWARD J. POLER is the person who appeared before me, and said person acknowledged that he signed the foregoing community property agreement and acknowledged it to be his free and voluntary act for the uses and purposes mentioned in the instrument.		
Dated Oct. 23 2000	For clarity, Notary Seal reads: T. Gary Connett Comm. expires 4-19-02	
PUBLIC PUBLIC PUBLIC POFWASHING	T. GARY CONNETT  Notary Public in and for the State of Washington Residing in the city of University Place My appointment expires: 4/19/02	
STATE OF WASHINGTON		
COUNTY OF PIERCE	) ss. )	
I certify that I know or have satisfactory evidence that SUE E. POLER is the person who appeared before me, and said person acknowledged that she signed the foregoing community property agreement and acknowledged it to be her free and voluntary act for the uses and purposes mentioned in the instrument.		
Dated Oct. 23, 2000	For clarity, Notary Seal reads: T. Gary Connett Comm. Expires 4-19-02	
OF WASHING	T. GARY CONNETT  Notary Public in and for the State of Washington Residing in the city of University Place My appointment expires: 4/19/02	
DOI ED		

Page 4 of 4

Community Property Survivorship Agreement