12/02/2021 04:06 PM Pages: 1 of 7 Fees: \$209.50

Skagit County Auditor, WA

After Recording, please return to:

Land Title and Escrow Company 111 East George Hopper Road, PO Box 445 Burlington, WA 98233

202689-LT

Recording Cover Page

Document Title(s) (for transactions contained therein):
Durable General Power of Attorney
Reference Number(s) of Documents assigned or released: (on page of documents(s))
1
Grantor(s)
Vernon Alton Peterson
Additional Names on page of document.
Grantee(s)
Jeanne Marie Peterson
Additional Names on page of document.
Legal Description (abbreviated i.e. lot, block, plat or section, township, range)
Lots 10 & 11, Blk 28, Town of Montborne
Additional legal is on page of document
Assessor's Property Tax Parcel/Account Number
4135-028-011-0008/P74629
The Auditor/Recorder will rely on information provided on the form. The staff will not read the document to verify the

Recording Cover Page

Order No.: 202689-LT Page 1 of 1

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DURABLE GENERAL POWER OF ATTORNEY

- Designation. I, Vernon Alton Peterson, presently of Tacoma, Washington as principal (the "Principal"), do hereby appoint my daughter Jeanne Marie Peterson, as my true and lawful attorney-infact.
- 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, missed, 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 existing accounts, to open, maintain and close other accounts, and to borrow on, or to make deposits, transfers, exchanges, and withdrawals with respect to all such accounts. This power shall also include but not be limited to the dealing with rights, entitlements, benefits, payments and so forth from Social Security, Medicaid, IRA's, pensions, etc.
- 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.
- 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.

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- 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, 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 from the year 2010 through the year following Principal's death; 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 of 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 ta matters and proceedings of all kinds and for all periods from the 2010 through the year following Principal's death, before all agents or 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 advisors 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 fiduciary, any or all of the powers and authorities granted thereby.
- 2.12 **Health Care.** To provide for the Principal's support, maintenance, health and urgent necessities, including full authority to provide informed consent on the Principal's behalf for health care (pursuant to RCW 7.70 and 11.94.010 (3) or medical treatment when the Principals is unable to do so, and to act as the Principal's guardian in such circumstances. *Principle has executed a Healthcare Power of Attorney and a Healthcare Directive, and the powers granted herein in this instrument are subject to the powers granted in those documents, with those documents taking precedence.*
- 2.13 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 IRC Section 2503(b) (without modification pursuant to IRC Section 2523(i) regarding a \$100,000 limitation for gifts to non-citizen spouses); and to make gifts consistent with the Principal's previous gifting activity.

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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 of 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.

- 2.14 Disclaimers, Releases and Exercise of Powers by Appointment. To disclaim pursuant to RCW 11.86 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.
- 2.15 Gifts to Qualify for Assistance. Subject to paragraph 3, 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 7.09 and applicable rules and regulations there under (as amended), 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 shall not be construed to prohibit transfers which would cause there to be a waiting period or disqualification, in the attorney-in-fact's judgment, incurring the waiting period or disqualification is in the long term best interest of the Principal and the Principal's estate. The provision of paragraph 2.13 regarding powers to cause distribution from a trust for gifting purposes are hereby incorporated in the paragraph respecting the types of transfers and gifts contemplated by this paragraph.
- 2.16 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 ancestor, or any of them, thereby creating a tenancy-in-common with respect to the Principal.
- 2.17 Community Property Agreements. To agree with the Principal's spouse, to the partial or total revocation or termination of any community property agreement or property status agreement.
- 2.18 United States Treasury Bonds. To purchase United States Treasury Bonds which may be redeemed at par in payment of federal estate taxes.
- 2.19 Securities and Brokerage Accounts. With respect to my brokerage accounts, the attorney-in-fact shall have the authority to effect purchases and sales (including short sales), to subscribe for and to trade in stocks, bonds, options, rights, and warrants or other securities, domestic or foreign, whether dollar or non-dollar denominated, or limited partnership interest or investments and trust units, whether or not in negotiable form, issued or unissued, foreign exchange commodities, and contracts relating to same (including commodity futures) on margin or otherwise for my account and risk;

to deliver to my broker securities for my account and to instruct my broker to deliver securities from my accounts to my attorney in fact or to others, and in such name and form, including his or her own, as he or she may direct; to instruct my broker to make payment of moneys from my accounts with my broker,

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and to receive and direct payment from accounts payable to him or her or others; to sell, assign, endorse, and transfer any stocks, bonds, options, rights and warrants or other securities or any nature, at any time standing in my name and to execute any documents necessary to effect the foregoing; to receive statements of transactions made for my accounts; to approve and confirm the same, to receive any and all notices, calls for margin, or other demands with reference to my accounts; and to make any and all notices, calls for margin, or other demands with reference to my accounts; and to make any and all agreements with my broker with reference to may accounts for me in my behalf. This power granted shall apply to brokerage accounts with any and all brokers with whom I have accounts from time to time. My attorney in fact may note in person, or general or limited proxy, with or without power of substitution, with respect to any stock or other securities I may own. I authorize my attorney in fact to execute on my behalf any powers of attorney in whatever form that be required by any stockbroker with whom I have deposited any securities.

2.20 Post Office. The attorney-in-fact shall be able to request and authorize the post office to forward my mail to whatever address my attorney-in-fact may deem advisable, and shall have the authority to open, read and respond to or redirect my mail.

- 3. Optional Specific Powers. In addition to the general powers provided above, I give my attorney-infact all of the specific powers below.
 - To make, amend, alter, or revoke any of my retirement plan, life insurance policy, annuity or similar contract beneficiary designations.
 - * To make, amend, alter or revoke any designation of my securities registered in beneficiary form and payable on death or transfer on death beneficiary designations.
 - To make, amend, alter or revoke any designations of persons as joint tenants with right of survivorship with me with respect to any of my property.
 - * To make, amend, alter or revoke any community property agreements.
 - * To make any gifts of property owned by me for the benefit of the beneficiaries named in my Last Will and Testament.
 - To make any gifts of property owned by me for the benefit of any individuals not named as beneficiaries in my Last Will and Testament.
 - * To make transfers of property to any trust (whether or not created by me) for my benefit or the benefit of the beneficiaries in my Last Will and Testament.
 - * To disclaim any interest, as provided in RCW Chapter 11.86 or its successor, in any property to which I would otherwise succeed.
 - * To the full extent permitted by law, to gift, transfer, and sell assets and purchase or otherwise create an annuity and to alter, amend or revoke any existing life insurance or annuity owned by me, in order to allow me to qualify for Medicaid or other governmental or private benefits.
 - * To receive the counsel of my attorney on any matter authorized in this document.

All such special powers I have authorized in this section shall be authorized only so long as my attorney-in-fact shall determine in good faith that such actions will be in my best interests or not detrimental to my interests and in the best interests of those interested in my Estate (as my Estate would be constituted if my Estate were to be in Existence at the time for such decision).

4. **Revocation/Termination.** This power of attorney shall be revoked or terminated by me at any time upon:

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- (a) my written notice to the attorney-in-fact, which may or may not be in the form of a duly executed durable general power of attorney, 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) appointment by a Court of competent jurisdiction of a guardian of my estate (but not guardian of my persona); provided in the event that a guardianship or limited guardianship of my estate becomes necessary, I nominate my agent named above to serve as guardian, subject to confirmation by the Court, or
 - (c) my death upon actual knowledge or receipt of written notice by the attorney-in-fact.
- 5. 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 IRC Sections 2041 or 2514, may only be exercised by the attorney-in-fact for the purpose of providing for my health, education, support or maintenance.
- 6. Compensation. My Attorney-in-fact serving hereunder shall be entitled to receive, at least annually and without court proceedings, reasonable compensation and reimbursement for costs expended. My Attorney-in-fact is authorized and encouraged, when s/he deems it desirable or necessary, to employ others to aid in the management of my assets, or the exercise of powers under this power of attorney or any power of attorney for health care that I have executed, including, but not limited to, lawyers, accountants, financial advisors, physicians or other appropriate persons.
- 7. Accounting. The attorney-in-fact shall keep a reasonable record of actions taken on the Principal's behalf, including but not limited to accurate records and documents of all such transactions. The attorney-in-fact shall account for all actions taken for or on behalf of me upon my request or guardian of my person or of my estate.
- 8. **Effectiveness.** This Durable Power of Attorney becomes effective upon execution and shall remain in effect until revoked or terminated, not withstanding any uncertainty as to whether the Principal is dead or alive. This Power of Attorney shall not be affected by disability of the Principal.
- 10. **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.

11. Successor. If for any reason Jeanne Marie Peterson declines, fails, resigns, or for any reason
cannot serve as attorney-in-fact, the Principal hereby appoints
as first successor, to be the Principal's attorney-in-fact hereunder, with all the rights and powers of the
original attorney-in-fact and with full power of substitution in the premises.

12. 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

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Principal, provided, however, this indemnity shall not extend to acts or omissions constituting gross negligence or intentional wrongdoing.

- 13. **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.
- 14. Governing Law. This power of attorney shall be governed, construed and interpreted in accordance with the laws of the State of Washington, without regard to choice of law of conflicts of law principles.

Jan,	11	a	ON	415	0/
Vernon Alton					

STATE OF WASHINGTON)

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COUNTY OF Pierce}

On this day personally appeared before me, Jane Edna Peterson, to me known to be individual described in and who executed the within and foregoing Durable General Power of Attorney, and acknowledged to me that he signed the same as his free and voluntary act and deed, for the uses and purposes therein mentioned.

Given under my hand and official seal this 24 day of Federary, 2021.

Veronica A. Meldrum -Notary Public in and for the State of Washington

Residing at: 1725 E. Sixth St. Port Angeles, WA 98362

My commission expires: June 18, 2022

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