

**WHEN RECORDED RETURN TO:**

Curtis, Casteel & Palmer  
3400 188<sup>th</sup> ST SW Suite 565  
Lynnwood WA 98036

**DOCUMENT TITLE(S):**

Durable POA

**REFERENCE NUMBER(S) OF DOCUMENTS ASSIGNED OR RELEASED:**

**GRANTOR:**

Mary Arnold, an unmarried person

**GRANTEES:**

Sarah M Burr

**ABBREVIATED LEGAL DESCRIPTION:**

Lot 11, Lake Cavanaugh Park, as per plat recorded in Volume 7 of Plats, pages 63 and 64, Duarecords of Skagit County, Washington.

**TAX PARCEL NUMBER(S):**

3940-000-011-0004/P67033

**DURABLE POWER OF ATTORNEY**  
**BY**  
**MARY L. B. ARNOLD**

1. **DESIGNATION:** I, MARY L. B. ARNOLD, (the "Principal") hereby designate my granddaughter, SARAH M. BURR of Fall City, WA, as my attorney-in-fact.

1.1 **Backup Designation.** If SARAH M. BURR at any time declines, fails, or is unable to act as my attorney-in-fact, I designate my daughter, CHERIE L. CASH of Mukilteo, WA, to act as my attorney-in-fact. She shall have the full power and authority to act hereunder.

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 until revoked or terminated under paragraph 5, notwithstanding any uncertainty as to whether the Principal is dead or alive. This power of attorney shall supersede any previously executed general, durable, special, or limited power of attorney which I may have previously executed.

3. **POWERS.** This 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 include, but are not limited to, the powers and authorities 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, and to manage, improve, and control such property, to insure and keep the same insured and to pay any and all taxes, charges and assessments that may be levied or imposed upon the 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, pledge and insure personal property or any interest in personal property.

3.3 **Financial Accounts and Securities.** The attorney-in-fact shall have the authority to deal with securities and accounts maintained by or on behalf of the Principal with institutions (including, without limitation, banks, savings and loans associations, credit unions, mutual funds, and securities dealers). This shall include the authority to accept, sign, endorse, negotiate, buy, sell, seal, discount, deliver and/or deposit checks, drafts, notes, securities and negotiable instruments, maintain and close existing accounts, to open, maintain and close other accounts, to make deposits, receive assets or securities, to make transfers and withdrawals with respect to all such accounts, to make investments and changes of investments, including securities or other property, real or personal, and to appear and vote for the Principal in person or as the Principal's proxy at any corporate or other meeting.

**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 value in payment of federal estate tax.

**3.5 Moneys Due.** The attorney-in-fact shall have the authority to request, demand, recover, collect, endorse, cancel 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 the authority to pay, settle, compromise, arbitrate, 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.

**3.7 Legal Proceedings.** The attorney-in-fact shall have the 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 Written Instruments.** The attorney-in-fact shall have the 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. This includes the authority to make, amend, alter, revoke, or change any beneficiary designation or testamentary disposition of the Principal's property or to exercise any power of appointment, so long as this action could not be construed as a breach of fiduciary duty.

**3.9 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.

**3.10 Disclaimer.** The attorney-in-fact have the authority to disclaim any interest, as defined in RCW 11.86, as amended, 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.

**3.11 Government Entitlements.** The attorney-in-fact shall have the authority to collect amounts due the Principal and qualify the Principal for any applicable government entitlement including, but not limited to, Medicaid and Supplemental Social Security. For purposes of qualifying the Principal for government entitlements, the attorney-in-fact shall have the authority to make any transfer of resources not prohibited under RCW 74.09.

**3.12 Business.** The attorney-in-fact shall have the authority to continue, operate, merge, convert, split-off, or to dissolve and liquidate any business owned by the Principal.

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BY MARY L. B. ARNOLD

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**3.13 Taxes.** The attorney-in-fact shall have the authority to prepare, or cause to be prepared, and to execute and file on behalf of the Principal any income or excise tax return or report, request for extension, claim for refunds, power of attorney, agreement or compromise and settlement and any other document or action with respect to any tax payment or reporting obligation of the Principal.

**3.14 Qualified Retirement Plan.** The attorney-in-fact shall have the authority to establish and adopt on behalf of the Principal any form of tax-qualified retirement plan, including without limitation, individual retirement accounts and plans for self-employed person, and to make contributions (whether deductible or not for federal income tax purposes) to any tax-qualified retirement plan on behalf of the Principal.

**3.15 Employment.** The attorney-in-fact shall have authority to employ, pay and discharge clerks, workers, brokers and others, including counsel and attorneys in connection with the exercise of any power granted herein.

**3.16 Gifts.** The attorney-in-fact shall have the authority to make transfers of the Principal's property by way of gift, whether outright, in trust or otherwise (a) to pay any charitable pledges which I have made and/or to make such gifts as I have regularly made to charitable organizations described in Section 107(c) of the Internal Revenue Code or corresponding provisions of any subsequent Federal tax laws, or (b) to family members fitting the following description, provided that no gift to any non-spouse donee shall exceed the maximum annual gift tax exclusion and qualified transfer amounts under I.R.C. §§ 2503(b) and (e), as amended: Principal's Spouse, lineal descendants, and or spouses of lineal descendants.

**3.17 Revocation of Community Property Agreement.** The attorney-in-fact shall have the authority to revoke any Community Property Agreement I may have entered into.

**3.18 Additional Gifting Authority.** The attorney-in-fact shall have the power to make transfers of my property whether outright or in trust, including gifts to the attorney-in-fact (notwithstanding RCW 11.95.100) or family members, for the purpose of qualifying or maintaining eligibility for governmental medical assistance or long-term care coverage, or to avoid estate recovery related to such assistance or coverage, to the full extent provided by law, should there be an actual or anticipated need for medical care or long-term care. Any transfers made pursuant to this paragraph shall be deemed not to be a breach of fiduciary duty by the attorney-in-fact.

**3.19 Access to Digital Assets.** The attorney-in-fact shall have all powers available under the Revised Uniform Fiduciary Access to Digital Assets Act, RCW 11.120, et. al.

**4. LIMITATIONS ON POWERS.** Notwithstanding the foregoing, my attorney-in-fact shall not have the authority to make, amend, alter, revoke, or change any beneficiary designation 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 such

interest and/or to manage the interest in any other manner including selling or liquidating the same.

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. **EXPENSES.** In addition to those powers enumerated heretofore, and without in any way limiting the same, the attorney-in-fact shall have the authority to advance all reasonable and desirable expenses in the exercise of the responsibilities within the power of attorney and, further, to reimburse the attorney-in-fact for any reasonable and desirable expenses advanced by such attorney-in-fact. The attorney-in-fact is further authorized and encouraged, when attorney-in-fact deems it desirable or necessary, to employ others to aid in the management of the Principal's assets and in matters concerning the Principal's person, to include but not limited to lawyers, accountants, physicians, nurses and other medical and paramedical personnel.

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. In the event any such accounting is obtained by my attorney-in-fact, then my estate shall be responsible to pay the costs to obtain such accounting and to reimburse my attorney-in-fact for all costs or fees associated with the preparation of the same.

8. **RELIANCE.** Any person acting without neglecting 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 of the Principal.

10. **APPLICABLE LAW.** The laws of the State of Washington shall govern this power of attorney.

11. **MEDICAL AUTHORITY GRANTED.**

My medical attorney-in-fact shall have all powers necessary or desirable to provide for my support, informed consent, maintenance, health, emergencies, or urgent necessities. My

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attorney-in-fact shall specifically have the authority to make all health care decisions regarding my person that I would have the authority to make under the laws of the State of Washington, including, without limitation, the authority to consent to operations ("informed consent") and other medical treatment. This authority includes, without limitation, the authority to consent to the entry of a "Do Not Resuscitate" (DNR) or "no code" order, or the provision or withholding or withdrawal of artificial life sustaining treatment, including without limitation, artificially assisted respiration, nutrition and/or hydration, if the Principal is in a terminal or permanently unconscious condition and such life sustaining procedures would serve only to artificially prolong the dying process. My attorney-in-fact shall also have the authority to make and implement decisions regarding the choice of living accommodations for me, if necessary, and to hire professional help and consultants and to pay all necessary and reasonable expenses incurred in relation to the broad authority herein given.

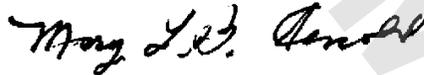
In making the appointment of an attorney-in-fact, I acknowledge the possible existence of a Health Care Directive and my "Five Wishes" regarding the provision, withholding and/or withdrawal of life sustaining procedures under certain circumstances, which I am executing contemporaneously herewith. It is my intent that my attorney-in-fact have the same power to direct the withholding or withdrawal of life sustaining procedures as I would have if competent and capable to do so, and to that extent may be guided, but not limited by, such Health Care Directive and "Five Wishes". Pursuant to the provisions of the Health Insurance Portability and Accountability Act of 1996 or RCW 70.02.030, any amendments thereto and regulations issued thereunder or any other federal or state legislation dealing with health care, I authorize all health care providers, including physicians, nurses and all other persons (including entities), who may have provided, may be providing or will provide me with any type of health care, to disclose all of my protected health care information upon request to my attorney-in-fact.

My attorney-in-fact shall also have the authority to obtain information, including protected health care information, from any health care provider regarding my physical, mental, or emotional well-being pursuant to the provisions of the Health Insurance Portability and Accountability Act of 1996, as amended, and regulations issued thereunder.

11. **NOMINATION OF GUARDIAN.** If protective proceedings for my person or estate are commenced after the date of this document, I hereby nominate the persons designated as my attorney-in-fact in Section 1 above, in the order indicated in Section 1, as my guardian or limited guardian for my person or estate.

DATED: April 29th, 2020

  
 MARY L. B. ARNOLD



DURABLE POWER OF ATTORNEY  
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The foregoing instrument, consisting of Six (6) pages, of which this is the last page, was on this 29<sup>th</sup> day of April, 2020, produced to us by MARY L. B. ARNOLD, who in our presence signed, acknowledged and declared the same as and to be her Durable Power of Attorney, and we at the request of and in the presence of MARY L. B. ARNOLD, and in the presence of each other have hereunto subscribed our names as witnesses the date first written above. Neither of us is related to the Declarant by blood or marriage and would not be entitled to any portion of the estate of the Declarant upon the Declarant's death, under any existing Will of the Declarant or codicil thereto or, at the time of the Directive, by operation of law, and that neither of us is the attending physician, employee of the attending physician or of a health facility in which the Declarant is a patient; and that neither of us has a claim against any portion of the estate of the Declarant upon the Declarant's death, as of the time of execution of the foregoing directive.

Jodd Christensen, residing at Lynnwood, Washington.

Diane Christensen, residing at Lynnwood, Washington.

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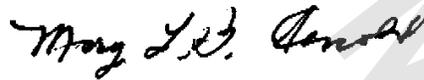
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