

FILED FOR RECORD AT REQUEST OF:

ELDER LAW OFFICES OF
MEYERS, NEUBECK & HULFORD, P.S.
2828 Northwest Avenue
Bellingham, WA 98225

Real Estate Excise Tax
Exempt
Skagit County Treasurer
By Lena Thompson
Affidavit No. 20242640
Date 10/21/2024

WHEN RECORDED RETURN TO:

ELDER LAW OFFICES OF
MEYERS, NEUBECK & HULFORD, P.S.
2828 Northwest Avenue
Bellingham, WA 98225

PERSONAL REPRESENTATIVE'S DEED
(Distribution of Real Property from Testate Estate)

GRANTOR: JENNY M. REMMERDEN, as Personal Representative
of the Estate of STANLEY REMMERDEN
GRANTEE: JENNY M. REMMERDEN, as her separate property
PARCEL NO.: P58410
REFERENCE NOS.: 9006010009 (Previous Deed)


- GRANTOR.** I, JENNY M. REMMERDEN, am the duly appointed, qualified, and acting Personal Representative of the estate of STANLEY REMMERDEN, deceased, Whatcom County, Washington, Superior Court Cause No. 23-4-00940-37. See certified Letters Testamentary attached hereto as **Exhibit A**.
- GRANTEE.** The Grantee is JENNY M. REMMERDEN, the beneficiary of Decedent's Estate.
- DECEDENT'S ESTATE.** Decedent, STANLEY REMMERDEN, died on February 4th, 2020, with a validly executed Last Will and Testament dated November 30th, 2000. On October 2nd, 2023, Grantor was appointed Personal Representative of Decedent's Estate and granted Nonintervention Powers for the administration of Decedent's Estate.
- REAL PROPERTY.** Among the assets of Decedent's Estate is the following described real property, and all improvements thereon, located in Skagit County, Washington:

The West 5 feet of Lot 5 and all of Lots 6 and 7, Block 503, "NORTHERN PACIFIC ADDITION TO ANACORTES", as per plat recorded in Volume 2 of Plats, page 9, records of Skagit County.

5. **CONSIDERATION.** This conveyance is made in consideration of the Grantee being Beneficiary under the terms of Decedent's Estate.
6. **CONVEYANCE.** Grantor conveys, grants, and quitclaims to JENNY M. REMMERDEN, as her separate property, all of the interest of Decedent's estate in the real property, and all improvements thereon, described in this Deed (together with all after-acquired title of the Grantor to the real property), which interest represents Decedent's interest in the real property, and all improvements thereon at their death.

Dated this 16th day of October, 2024.

Estate of STANLEY REMMERDEN, Deceased



By: JENNY M. REMMERDEN, Personal Representative

STATE OF WASHINGTON)
) ss.
COUNTY OF WHATCOM)

I certify that I know or have satisfactory evidence that JENNY M. REMMERDEN is the person who appeared before me, and said person acknowledged that they signed this instrument and acknowledged it to be their free and voluntary act for the uses and purposes mentioned in the instrument.

Dated this 16th day of October, 2024.




MAHALIA MCNEELY-SURGEON
Notary Public in and for the
State of Washington
Residing in Bellingham
My commission expires: 07/05/2026

2023 OCT -2 PM 4: 15

WHATCOM COUNTY
WASHINGTON

SUPERIOR COURT OF THE STATE OF WASHINGTON FOR WHATCOM COUNTY

IN THE MATTER OF THE ESTATE OF

No. 23-4-00940-37

STANLEY REMMERDEN,

Deceased.

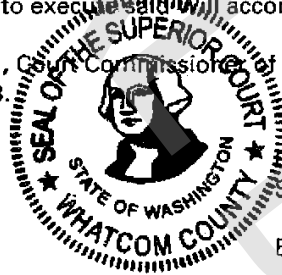
LETTERS TESTAMENTARY

WHEREAS, the last Will of **STANLEY REMMERDEN**, deceased, was on the 2nd day of October, 2023 duly exhibited, proven, and recorded in our said Superior Court.

AND WHEREAS, it appears that **JENNY M. REMMERDEN**, has been named Executrix in and by said will;

NOW, THEREFORE, know all persons by these presents, that we do hereby appoint and authorize **JENNY M. REMMERDEN**, Executrix, to execute said Will according to law.

WITNESS **Leon F. Henley, Jr.**, County Commissioner of said Superior Court and the seal of said Court hereto affixed this 2nd day of October, 2023.



County Clerk and Ex-Officio Clerk of the
Superior Court of Whatcom County, Washington

By Connie Long, Deputy Clerk

CERTIFICATE

STATE OF WASHINGTON]

COUNTY OF WHATCOM] ss.

I, **DAVID L. REYNOLDS**, County Clerk and Clerk of the Superior Court of Whatcom County, do hereby certify that the above and foregoing is a true and correct copy of the Letters Testamentary in the above entitled matter, and were on the 2nd day of October, 2023 duly entered of record.

I further certify that said Letters are now in full force and effect.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Seal of the Superior Court, this 2nd day of October, 2023



County Clerk and Ex-Officio Clerk of the
Superior Court of Whatcom County, Washington

By Connie Long, Deputy Clerk

[lrrstst.dot]

SCANNED 6

FILED
IN OPEN COURT

JUN 14 2024

WHATCOM COUNTY CLERK

23-4-00940-37
CP 15Copy
16894210IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR WHATCOM COUNTY

In re the Matter of:

THE ESTATE OF
STANLEY REMMERDEN,Cause No. 23-4-00940-37
24 4 00303 37ORDER ON TEDRA PETITION
AND CONSOLIDATING
CASES[X] Clerks Action Required
(pg. 6, line 10)

Deceased.

THIS MATTER came before the Court on the Petition of JENNY M. REMMERDEN, spouse of STANLEY REMMERDEN and Personal Representative of the Estate of Stanley Remmerden. The Court considered the Petition, remarks of counsel, and the papers and pleadings filed herein.

I. PARTIES AND JURISDICTION

1. This court has jurisdiction over the parties and subject matter of this action pursuant to RCW 11.96A.202, 040, and 060.

2. Whatcom County Superior Court is the proper venue for this action pursuant to RCW 11.96A.050.

ORDER ON TEDRA PETITION

1

E ELDERLAW
MEYERS, NEUBECK & HULFORD2828 Northwest Ave, Bellingham, WA 98225
T: 360.647.8846 F: 360.647.8854

II. FINDINGS OF FACT

THE COURT FINDS as follows:

1. On May 22, 1997, the Decedent and the Petitioner executed a Community Property Agreement pursuant to RCW 26.16.120. This was a so-called "three pronged" Agreement that converted all the Decedent's and the Petitioner's existing Separate Property into Community Property, identified all property acquired in the future as Community Property, and vested all this property in the survivor after the death of the first spouse.

2. On November 11, 2000, the Decedent executed his Last Will and Testament. Article 5 of the Will, "Distribution to Spouse," directed the Petitioner (and nominated Trustee) to, "...give my trustee the minimum pecuniary amount necessary as a marital deduction to reduce any federal estate tax in my estate to the maximum extent possible after taking into account:

5.1 All deductions taken in determining the estate tax payable;

5.2 The net value of all other property passing from me to my spouse which is included in the gross estate and which qualifies for the federal estate tax marital deduction and;

5.3 All credits allowed for federal estate tax purposes, provided that no credit shall be taken into account if such credit shall result in disallowance of the marital deduction."

3. Article 6 of the Decedent's Will directed that the remainder of the Decedent's estate not placed into the QTIP Trust was to be placed into a "Credit Bypass

1 Trust." This Trust was irrevocable. The Petitioner was the beneficiary of all income
2 produced by the trust and On December 1st of any calendar year, the Petitioner could
3 withdraw from the Trust's principal the larger of Five Thousand (\$5,000) or five percent
4 (5%). Withdrawals of principal beyond the annual five percent or \$5,000 were limited to
5 necessity for the Petitioner's health, education, maintenance, and support and could only
6 be made by a Trustee other than the Petitioner. Following the Petitioner's remarriage or
7 death, the remainder of the Credit Bypass Trust was to be distributed to the Decedent's
8 children.
9

10 4. The provisions of the Decedent's Will were intended to minimize estate
11 taxes and to ensure that the Decedent's children would not be disinherited following his
12 death, while keeping resources available for the Petitioner should she need them for her
13 health, education, maintenance, and support.
14

15 5. Under Article 10 of the Decedent's Will, the Petitioner was nominated as
16 Personal Representative. Under Article 13 of the Decedent's will, the Petitioner was
17 nominated as Trustee of the Credit Bypass Trust.

18 6. Also on November 30, 2000, the Decedent and the Petitioner executed a
19 new Community Property Agreement which revoked all prior Community Property
20 Agreements. The new Community Property Agreement contained the first two "legs" of
21 the earlier community property agreement (turning all current and future acquired
22 property in Community Property) but lacked the third "leg." The new Community Property
23 Agreement did not vest all of the Community Property in the surviving spouse at the
24 death of the first spouse. The omission of the third leg was intended to work in concert
25

1 with the Decedent's and Petitioner's new Wills to facilitate transfer of a share of the
2 Community Property into the Credit Bypass Trust. See Exhibit B.

3
4 7. The Decedent died on February 4, 2020.

5 8. At the time of the Decedent's death, the Decedent and the Petitioner were
6 married.

7 9. At the time of the Decedent's death, the Decedent's estate did not exceed
8 the federal or state estate tax exemptions and thus all of the estate assets should have
9 been placed into the Credit Bypass Trust.

10 10. Following the Decedent's death, the Petitioner recorded the revoked 1997
11 Community Property Agreement along with a quit claim deed for the marital home of the
12 Decedent and the Petitioner known by the common address of 3012 W. 2nd Street
13 Anacortes, WA 98221. The Petitioner recorded these documents in an attempt to
14 transfer all of the Decedent's interest in the real property to her sole ownership. However,
15 because the Petitioner only had authority over her half of the Community Property, the
16 deed had essentially no effect because it only served to transfer the Petitioner's interest
17 to herself.
18

19 11. On October 2, 2023, the Petitioner opened a probate for the Decedent's
20 Estate under Whatcom County Superior Court cause number 23-4-00940-37. The
21 Petitioner was appointed as Personal Representative of Decedent's estate to serve
22 without bond or intervention of the court.

23 12. It would be expensive and burdensome for the Petitioner to reconstruct her
24 finances to determine her assets as of the date of the Decedent's death in order to follow
25

1 the directives of the Decedent's Will and place the Decedent's share of the Community
2 Property into the Credit Bypass Trust.

3 13. The Petitioner's current estate is significantly below the federal and state
4 estate tax exemption limits and it is highly unlikely that her estate will grow to exceed
5 these limits.

6 14. The Petitioner wishes to avoid the expense and difficulty of reconstructing
7 the assets at the time of the Decedent's death and seeks the Court's permission to
8 transfer any assets remaining in the Decedent's name (including the marital home) into
9 her sole ownership.

10 15. The Petitioner is cognizant of the Decedent's wish that his children receive
11 his share of the Community Property should it not be needed for the Petitioner's health,
12 education, maintenance, and support. The Petitioner has agreed to be bound by a court
13 order directing her to always maintain testamentary documents and beneficiary
14 designations that devise her assets into equal shares to her children and the Decedent's
15 children, or their descendants per stirpes. The Petitioner would also agree that any gifts
16 other than for special occasions (birthdays, holidays, graduations, etc.) would be made
17 equally between her children and the Decedent's children.

20 III. ORDER

21 Based on the authority granted to the Court under RCW 11.96A to
22 expeditiously resolve trust and estate matters, the court orders as follows:

23 1. JENNY M. REMMERDEN as Personal Representative of the Estate of Stanley
24 Remmerden is authorized to forgo the directive of the Decedent's Last Will and
25

26 ORDER ON TEDRA PETITION

5

E ELDERLAW
MEYERS, NEUBECK & HULFORD

2828 Northwest Ave, Bellingham, WA 98225
T: 360.647.8846 F: 360.647.8854

1 Testament to place his share of the Community Property into a Credit Bypass Trust and
2 to transfer any assets remaining in the name of STANLEY REMMERDEN (including real
3 property) to her sole ownership.
4

5 2. JENNY M. REMMERDEN shall always maintain testamentary documents and
6 beneficiary designations that devise her assets into equal shares to her children and the
7 Decedent's children, or the descendants per stirpes, and that at any gifts other than for
8 special occasions (birthdays, holidays, graduations, etc.) be made equally between her
9 children and the Decedent's children.

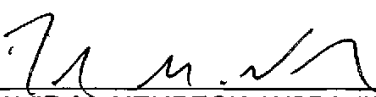
10 3. This matter is consolidated with the Estate of Stanley Remmerden, Whatcom
11 County Superior Court Cause 23-4-00940-37.

12
13 Dated this 14th day of JUNE, 2024.

14
15 
16 JUDGE:
17

18 Presented by:

19 ELDER LAW OFFICES OF
20 MEYERS, NEUBECK & HULFORD, P.S.

21 
22 DAVID M. NEUBECK, WSBA #31321
23 SARA LC HULFORD, WSBA #52098
24 TODD SLIVA, WSBA #54298
25 Attorneys for JENNY M. REMMERDEN

26 ORDER ON TEDRA PETITION

6

ELDERLAW
MEYERS, NEUBECK & HULFORD

2828 Northwest Ave, Bellingham, WA 98225
T: 360.647.8846 F: 360.647.8854