202507250004

07/25/2025 08:32 AM Pages: 1 of 21 Fees: \$323.50

Skagit County Auditor, WA

When recorded return to:

Skagit Law Group, PLLC P.O. Box 336 Mount Vernon, WA 98273 Real Estate Excise Tax Exempt Skagit County Treasurer By Lena Thompson Affidavit No. 20252366 Date 07/24/2025

AFFIDAVIT: LACK OF PROBATE

GRANTOR:

LEON M. MOORE, now deceased

GRANTEE:

LYNN S. MOORE, surviving spouse

LEGAL DESCRIPTION:

Lots 9 and 10, Block H, Town of La Conner, Skagit Co.,

Wash.

ASSESSOR'S PROPERTY TAX

PARCEL OR ACCOUNT NO.

4123-008-010-0013 / P73984

REFERENCE NOS. OF DOCUMENTS ASSIGNED

OR RELEASED:

N/A

LYNN S. MOORE, being first duly sworn, deposes and says:

The undersigned Affiant is the rightful heir, as listed in the section entitled Heirs at Law below, to the real property described below, and is the surviving spouse of **LEON M. MOORE**, who died on May 12, 2025, at La Conner, Washington. A certified copy of the Death Certificate is attached hereto as Exhibit "A."

Real Property Description

Lots 9 and 10 in Block H of the Town of La Conner, Skagit County, Washington, according to the Plat thereof recorded in the office of the Auditor of Skagit County, Washington.

SUBJECT TO: Easements, restrictions, reservations, and covenants of record.

Situated in Skagit County, Washington.

Status of Will

Decedent left a Last Will and Testament dated December 13, 2016, in favor of his surviving spouse, which has not been probated or revoked, a copy of which is attached as Exhibit "B."

Heirs At Law

Affiant hereby identifies all heirs at law of the Decedent:

Name and Address	Age	Relationship to Decedent
Lynn S. Moore P.O. Box 175 La Conner, WA 98257	Adult	Surviving Spouse
Lori L. Stewart 5842 Briercrest Avenue Lakewood, CA 90713	Adult	Daughter
Leslie A. Moore P.O. Box 533 La Conner, WA 98257	Adult	Daughter
Lisa L. Hedlund P.O. Box 55 La Conner, WA 98257	Adult	Daughter

The Affiant states of her own knowledge that each of the obligations of the Estate of Leon M. Moore, including but not limited to the debts of the Decedent, last illness, funeral and burial, promissory notes, installment contracts, mortgages, income tax, and state and federal succession taxes, if any, have been paid in full or provided for by the Affiant.

This Affidavit is made as an inducement to each purchaser and each title insurer of the abovedescribed property to treat the title thereto, or title to an interest therein, relieved from interference of the said Decedent, his heirs, creditors, and the taxing authorities.

DATED this 24th day of July, 2025.

LYNN'S. MOORE, Affiant

STATE OF WASHINGTON COUNTY OF SKAGIT

SS.

I certify that I know or have satisfactory evidence that LYNN S. MOORE is the person who appeared before me, and said person acknowledged that she signed this instrument and acknowledged it to be her free and voluntary act for the uses and purposes in the instrument.

Dated this 24th day of July, 2025.

COMMANN COMMAN

Print Name: BETHANY HOEMANN

Notary Public

My appointment expires August 5, 2026





STATE OF WASHINGTON 12025 08:32 AM Page 5-01 27 DEPARTMENT OF HEALTH

CERTIFICATE OF DEATH



DATE ISSUED: 05/19/2025 FEENUMBER:

CERTIFICATE NUMBER: 2025-024925

FIRST AND MIDDLE NAME(S): LEON MILO

LAST NAME(S): MOORE

COUNTY OF DEATH: SKAGIT DATE OF DEATH: MAY 12, 2025 HOUR OF DEATH: 12:20 AM

SEX: **MALE** SOCIAL SECURITY NUMBE 93 YEARS

HISPANIC ORIGIN: NO, NOT SPANISH/HISPANIC/LATINO

RACE: WHITE

BIRTH DATE:

BIRTHPLACE: MOUNT VERNON, WA

MARITAL STATUS: **MARRIED** SÜRVIVING SPOUSE: **LYNN STEWART**

OCCUPATION: COMMAND PILOT INDUSTRY: UNITED STATES AIR FORCE EDUCATION: MASTER'S DEGREE US ARMED FORCES: YES

INFORMANT: LYNN S. MOORE

RELATIONSHIP: WIFE

ADDRESS: P.O. BOX 175, LA CONNER, WA. 98257

CAUSE OF DEATH:

A: ACUTE ON CHRONIC SYSTOLIC CONGESTIVE HEART FAILURE

INTERVAL: 6 WEEKS
B. ISCHEMIC CARDIOMYOPATHY

INTERVAL: UNKNOWN

C: ATHEROSCLEROTIC CARDIOVASCULAR DISEASE

D: HYPERTENSION, HYPERLIPIDEMIA

INTERVAL: YEARS

OTHER CONDITIONS CONTRIBUTING TO DEATH: PROSTATE CANCER, CHRONIC

KIDNEY DISEASE, ATRIAL FIBRILLATION

DATE OF INJURY:
HOUR OF INJURY:
INJURY AT WORK:
PLACE OF INJURY:

LOCATION OF INJURY:

CITY STATE ZIP: COUNTY: DESCRIBE HOW INJURY OCCURRED:

IF TRANSPORTATION INJURY, SPECIFY: NOT APPLICABLE

PLACE OF DEATH: DECEDENT'S HOME
FACILITY OR ADDRESS: 715 SOUTH THIRD STREET
CITY, STATE, ZIP: LA CONNER, WASHINGTON 98257

RESIDENCE STREET: 715 SOUTH THIRD STREET
CITY, STATE, ZIP: LA CONNER, WA 98257
INSIDE CITY LIMITS: YES
COUNTY: SKAGIT
TRIBAL RESERVATION: NOT APPLICABLE
LENGTH OF TIME AT RESIDENCE: 24 YEARS

FATHER: MILO EARL MOORE MOTHER: ALICE GRACE

METHOD OF DISPOSITION: CREMATION
PLACE OF DISPOSITION: MOUNT VERNON CREMATORY

CITY, STATE: MOUNT VERNON, WASHINGTON

DISPOSITION DATE: MAY 20, 2025

FUNERAL FACILITY: KERN FUNERAL HOME

ADDRESS: 1122 S. 3RD STREET

CITY, STATE, ZIP: MT. VERNON, WASHINGTON 98273
FUNERAL DIRECTOR: JEREMIAH T. LESOURD

MANNER OF DEATH: NATURAL

AUTOPSY: NO

WERE AUTOPSY FINDINGS AVAILABLE TO COMPLETE

CAUSE OF DEATH: NOT APPLICABLE
DID TOBACCO USE CONTRIBUTE TO DEATH: NO
PREGNANCY STATUS IF FEMALE: NOT APPLICABLE

CERTIFIER NAME: LISSA ANDERSON, MD

TITLE: PHYSICIAN

CERTIFIER ADDRESS: 227 FREEWAY DRIVE SUITE A
CITY, STATE, ZIP: MOUNT VERNON, WASHINGTON 98273

DATE SIGNED: MAY 14, 2025

CASE REFERRED TO ME/CORONER: NO
FILE NUMBER: NOT APPLICABLE
ATTENDING PHYSICIAN: NOT APPLICABLE

LOCAL DEPUTY REGISTRAR: CHRISTIAN STECHER DATE RECEIVED: MAY 19, 2025

202507250004

Washington State Ocpariment of		Affidavit fo	or Correction	07/25/2025 08 ¹	32 AM Page 6 of 21
Melealth DOH 422-034 August 2019	This is a lega	ıl document. Co	mplete in ink and d	o not alter.	Olympia, WA 98504-7814 360-236-4300
presented one confluence on		STATE	FFICE USE ONLY		The second secon
State File Number	Fee Number		Initials	Date	Affidavit Number
	Requires	information mu	st match current info	rmation on record	
	Birth	Death [Marriage	Dissolution (D	livorce)
1. Name on Record:				2. Date of Event:	3. Place of Event: (City or County)
First A	Adds	1.051	n) E Mathar/Darant Fr		B for Marriage or Dissolution)
4. Father/Parent Full Birth Nar	ne (Spouse A for IV Aigcle	armage or Dissolute Leaffinanter		Vicalo	L st/Maiden
6. Name of Person Requesting	The second secon	Relations		☐ Guardian ☐ Funeral Director	☐ Informant ☐ Hospital
7. Return Mailing Address: PO Bracks Street Address			- Tity		State Zip
Telephone Number:			Email Address:		
Use the section belo	w for requestin	g any changes o	n the record. The rec	ord is incorrect or	incomplete as follows:
The record	l currently shows			The true	fact is:
8.	· /		9.		
10.			11.		
12.			13,		
l declare under pen	alty of perjury (inder the laws of	the State of Washing	gton that the forgo	ing is true and correct.
14a. Signature:			14b. Signature of 2	ind parent (if required):	
Printed name:		Date;	Printed name:		Date:
	INST	RUCTIONS - go to	www.doh.wa.gov for mor	e information	Color and the Co
Required proof documentation mus Birth/Marriage/Divorce record Certificate of Naturalization You cannot use a	Military recol Hospital/prov	d (DD-214)	 School transcripts 	• 500 nhanced ID • Gre	ral Security Numident Report en/Permanent Resident card (I-551)
Mary Ann Doe. 3. Proof documentation must be fit. 4. This affidavit cannot be used to Child under 18 If legal guardian(s), include of the Up to age one or up to one year of Parentage form, last name on certificate (can be any commendation). We proof is required to change to correct parent's information. To correct the sex of the child.	ve or more years of add a parent to a curtified court order par following the filling the filling the first uired to change the first or middle in one proof docume one proof docume.	or example, if the affi birth certificate (use proving guardianship g of an Acknowledge ce to either parents' , middle or last name last name. name.* entation is required. ntation from a medic	thin five years of birth. Acknowledgment of Pare Adult (18 years or Only the adult tf the first or mi required. If the first, midd is incorrect, twe To correct pare is required.	entage form DOH 422- older) can change his or her iddle name is missing, the and/or last name is b pieces of proof docur nt's birth data, place of	the proof must show the name to be 159). birth certificate, three pieces of proof documentation are misspelled, or month and/or day of birth

Death Certificates

- Only the informant may change the non-medical information without proof documentation. The funeral director, executors/administrators, or a family member may change the non-medical information with proof documentation. Family members are spouse or registered domestic partner, parent, sibling, or adult child or stepchild. Marital status requires a certified court order if someone other than the informant is requesting the change.
- The medical information (cause of death) may be changed only by the certifying physician or the coroner/medical examiner.

Marriage/Dissolution (Divorce) Certificates

- Personal facts (minor spelling changes in name, date or place of birth, or residence) may be changed by the person with one piece of proof documentation. To change the date or place of marriage or dissolution, the officiant (marriage) or clerk of court (dissolution) must complete and submit the affidavit.





Certificate not valid unless the Seal of the State of Washington changes color when heat applied.

0 7 1 8 8 9 9 9

Exhibit "B" Will of LEON M. MOORE

Exhibit "B" Will of Leon M. Moore

WILL OF

LEON M. MOORE

I, LEON M. MOORE, a resident of La Conner, Skagit County, Washington, and a citizen of the United States, declare that this is my Will. I revoke all prior Wills and Codicils.

ARTICLE 1

FAMILY

1.1 FAMILY. I am married to LYNN S. MOORE, and all references to "my spouse" are to her. My only children, living or deceased, are LORI LYNN STEWART of Lakewood, California; LESLIE ANN MOORE of Mount Vernon, Washington; and LISA LEE HEDLUND of La Conner, Washington, and all references to "my children" are to them. I intentionally make no provision for any member of my family in this Will except as specifically provided.

ARTICLE 2

LEGAL REPRESENTATIVES

- 2.1 PERSONAL REPRESENTATIVE. I name my spouse as my personal representative. If my spouse fails to qualify or ceases to act as my personal representative, I name LISA LEE HEDLUND as my personal representative. If LISA LEE HEDLUND fails to qualify or ceases to act as my personal representative, I name LESLIE ANN MOORE as my personal representative.
- 2.2 TRUSTEE. I name my spouse as trustee of any trust created under this Will. If my spouse fails to qualify or ceases to act as my trustee, I name LISA LEE HEDLUND as trustee of any trust created under this Will. If LISA LEE HEDLUND fails to qualify or ceases to act as my trustee, I name LESLIE ANN MOORE as trustee of any trust created under this Will.

ARTICLE 3

SPECIFIC GIFTS AND SPECIAL DIRECTIONS

3.1 LIST OF GIFTS. I may leave a handwritten and/or signed list which refers to this provision in my Will and directs the distribution of certain items of tangible personal property. This list or other separate writing is subject to change from time to time. I intend such list to conform to RCW 11.12.260, and if I leave such a writing, my personal representative shall distribute my property as directed therein. Any property not specifically identified in such a list, or any property allocated to a beneficiary named therein who does not survive me by ninety (90) days, shall pass according to this Will. My personal representative shall pay any costs of distribution, including, but not limited to, appraisal, insurance, postage, shipping and handling from the residue of my estate. If no such writing is found after my death, this Article shall have no force or effect whatsoever.

111

Sm.

- 3.2 TANGIBLE PERSONAL PROPERTY. Aside from the specific gifts, if any, disposed of in the list described above, I give to my spouse, if my spouse survives me, any interest I have in household goods and furnishings, personal vehicles, recreational equipment, clothing, jewelry, personal effects, and other tangible personal property for personal or household use, together with any insurance on this property. If my spouse does not survive me, I giver this property in substantially equal shares to my children, one share to each of them who survives me, and one share by right of representation to the then-surviving descendants of each of them who does not survive me, to be divided among them as they agree or, if they do not agree, as my personal representative determines.
- 3.3 SPECIFIC GIFT OF CERTAIN REAL PROPERTY. If my spouse does not survive me, I give all interest I own in that certain real property located at 522 South 2nd Street, La Conner, Skagit County, Washington, with a Skagit County tax parcel number of P74089, to LORI MOORE STEWART, if she survives me. If LORI MOORE STEWART does not survive me, or if at the time of my death I do not own this real property, this gift shall lapse.

RESIDUE

- 4.1 IF MY SPOUSE SURVIVES OR SURVIVES BUT DISCLAIMS. If my spouse survives me, I give the residue of my estate to my spouse. If my spouse survives me but disclaims my spouse's interest in any portion of the residue of my estate, all of such portion shall be distributed to my trustee, to be held in the Disclaimer Trust and administered and distributed as described below.
- 4.2 IF MY SPOUSE DOES NOT SURVIVE. If my spouse does not survive me, I give the residue of my estate in substantially equal shares to my children, one share to each of them who survives me, and one share by right of representation to the then-surviving descendants of each of them who does not survive me, to be divided among them as they agree or, if they do not agree, as my personal representative determines.

ARTICLE 5

DISCLAIMER TRUST

If my spouse survives me but disclaims the right to take any property that is or becomes subject to the provisions of this Will, then all such property shall be held in trust by my trustee for the following uses and purposes and upon the following terms and conditions:

- 5.1 PURPOSE OF DISCLAIMER TRUST. The purpose of the Disclaimer Trust is to provide for the health, education, support, and maintenance in reasonable comfort of my spouse.
- 5.2 DISTRIBUTIONS TO SPOUSE. My trustee shall pay to or apply for the benefit of my spouse, during my spouse's lifetime, all of the net income from the trust estate, at least annually. In addition, if the net income from this trust is not adequate for my spouse's health, education, support,

Will of LEON M. MOORE

Page 2 of 14



and maintenance in reasonable comfort, then my trustee may distribute such portion of the principal of the trust estate as is reasonable for such purposes. It is my desire that distributions be made so as to allow my spouse to continue to live in my spouse's accustomed standard of living.

- 5.3 FAMILY RESIDENCE. If any portion of our family residence is a part of the trust, it is my desire that my spouse continue to occupy the same, rent-free, as long as my spouse desires.
- 5.4 WASHINGTON DISCLAIMER MARITAL TRUST. Notwithstanding the foregoing, the trustee shall have the authority to distribute to a separate "subtrust" under the Disclaimer Trust an amount equal to the "State Exemption Difference," as defined below, which subtrust shall be held, administered and distributed as a separate trust under the same terms and provisions as the Disclaimer Trust, except as otherwise provided in this paragraph. Such subtrust shall be known as the "Washington Disclaimer Marital Trust" (referred to herein as the "Marital Trust"), and the trustee of the Disclaimer Trust shall be the trustee of such trust. The following shall apply to the Marital Trust:
 - 5.4(a) State Exemption Difference. The term "State Exemption Difference" shall mean the amount passing to the Disclaimer Trust which is subsequently or further disclaimed by my spouse, e.g., through a second-tier disclaimer. It is my intention, but not my direction, that this amount be equal to the difference between the federal applicable credit amount (for transfer tax purposes) and the applicable credit amount recognized by the State of Washington for state estate tax purposes. It is my further intention that the Marital Trust and the property passing to it qualify for the estate tax marital deduction, and in this regard RCW 11.108 shall apply. This expression of intent shall not require my personal representative to make or not make any particular elections, under Section 2056(b)(7) of the Code, regarding qualified terminal interest property (QTIP), or otherwise. It is my hope, but not my direction, that my personal representative will make an election under such Code section for Washington state estate tax purposes, but not for federal estate tax purposes.
 - 5.4(b) Beneficiary. During my spouse's lifetime, my spouse shall be the sole beneficiary of the Marital Trust, and no trust assets, whether income or principal, of the Marital Trust shall be distributed to or for the benefit of any person other than my spouse.
 - 5.4(c) <u>Distributions of Income and Principal to Spouse</u>. Distributions of income and principal from the Marital Trust shall be made to my spouse only; provided that no distributions shall be permissible that would disqualify the Marital Trust for QTIP purposes, under the requirements of Section 2056(b) of the Code or otherwise.
 - 5.4(d) <u>Spouse's Powers</u>. My spouse shall have the power to require the trustee to make unproductive property of the Marital Trust productive.
 - 5.4(e) Estate Taxes. Following my spouse's death, any estate taxes attributable to and imposed upon the Marital Trust due to its inclusion in my spouse's gross estate for estate tax purposes shall be apportioned to and paid from the Marital Trust in accordance with RCW 83.110, the Washington Estate Tax Apportionment Act.

)))

Smi

- 5.5 DISTRIBUTION AT SPOUSE'S DEATH. At my spouse's death, the remaining assets of the trust shall be distributed as follows:
- 5.5(a) Specific Gift of Certain Real Property. If the trust owns any interest in real property and improvements located at 522 South 2nd Street, La Conner, Skagit County, Washington, with a Skagit County tax parcel number of P74089, such interest shall be distributed to LORI MOORE STEWART, if she survives my spouse. If LORI MOORE STEWART does not survive my spouse, or if at the time of my spouse's death the trust does not own this real property, this gift shall lapse.
- 5.5(b) Trust Residue. My trustee shall distribute the remaining trust property in substantially equal shares to my children, one share to each of them who survives me, and one share by right of representation to the then-surviving descendants of each of them who does not survive me, to be divided among them as they agree or, if they do not agree, as my personal representative determines.

TRUST ADMINISTRATION

- 6.1 PREFERENCE FOR CURRENT BENEFICIARIES. In making discretionary distributions from and investments in a trust, my trustee shall consider primarily the welfare of the beneficiaries currently eligible to receive property, to the extent that my trustee deems it prudent and in the best interests of such current beneficiaries to do so.
- 6.2 NO TRUST BENEFICIARY. Except as otherwise provided in section 6.3, if at any time there remains no named or described beneficiary of any trust, my trustee shall distribute the remainder of the trust as provided in section 5.5, as if my spouse and I had died at the termination of the trust.
- 6.3 NONASSIGNMENT. The interest of any beneficiary in income or principal may not be voluntarily or involuntarily anticipated, alienated, or encumbered and shall not be subject to claims of creditors or others or to legal process. The limitations in this section shall not restrict the exercise of any power of appointment or the right to disclaim. However, no beneficiary shall be entitled, by use of disclaimer, either to accelerate the time when any distribution would otherwise be made to that beneficiary or to cause any trust to terminate and be distributed to that beneficiary outright prior to the trust's normal termination date.
- 6.4 RULE AGAINST PERPETUITIES. Despite any other provision of this instrument, each trust created by this instrument shall terminate and be distributed as if it had then terminated in accordance with its terms not later than 21 years after the death of the last survivor of my spouse and my descendants living at my death.
- 6.5 UNDISTRIBUTED INCOME. Any trust income not distributed shall be added to and become part of the principal of the trust. If a specific share of a trust is designated for the benefit of a beneficiary, and that beneficiary is entitled to a final distribution of his or her share of the trust, the respective income accrued or undistributed at the termination of that beneficiary's share shall be added to and become part of that beneficiary's share of the principal, and shall be distributed to the beneficiary as the principal is distributed.

(Sm)

Will of LEON M. MOORE

- 6.6 CONSIDERATION OF OTHER INCOME OR PROPERTY. In making discretionary distributions, my trustee may, but is not required to, consider any other income, support, or property available to the beneficiary.
- 6.7 CONSOLIDATION OF TRUSTS. My trustee may consolidate any trust created by this instrument with any other trust if the trusts have the same beneficiaries and are substantially identical.
- 6.8 LIFE INSURANCE PROCEEDS. My trustee shall collect the proceeds of any life insurance policy for which my trustee is the beneficiary, and shall hold those proceeds under the terms of this instrument. Payment to my trustee shall be a full discharge of the insurance company on account of the policy, and the insurance company shall not be responsible for the proper discharge of the trust. My trustee has no duty to begin collection proceedings or litigation to enforce payment of any life insurance policies until reasonable provision has been made to indemnify my trustee for all anticipated expenses and liabilities.
- 6.9 SUPPORT OBLIGATION. Notwithstanding anything to the contrary in this Will, no distribution of income or principal shall be made that would result in the discharge of any legal obligation (whether of support or otherwise) of any person (other than the beneficiary receiving the distribution or the fiduciary acting as fiduciary) with respect to such beneficiary. RCW 11.98.200(3) shall not apply to any trust created under this Will.

6.10 TREATMENT OF CERTAIN ASSETS.

- 6.10(a) Required Withdrawals. If a trust is the beneficiary of death benefits under any Individual Retirement Account, qualified retirement plan, or similar tax-deferred plan or annuity ("the Plan"), the following administrative rules shall apply. Each year, beginning with the year of my death, my trustee shall withdraw from the Plan the minimum required distribution for that Plan for that year, plus such additional amounts as the trustee deems necessary for the beneficiary's health, education, support, and maintenance in reasonable comfort. All amounts so withdrawn (net of expenses) shall be distributed to or for the benefit of the beneficiary.
- 6.10(b) Definitions. The following definitions shall apply in administering this trust: the "minimum required distribution" for any year shall be, for each Plan: (1) the value of the Plan determined as of the preceding year-end, divided by (2) the Applicable Distribution Period; or such greater amount (if any) as the trustee shall be required to withdraw under the laws then applicable to this trust to avoid penalty. If my death occurred before my "required beginning date" with respect to such benefit, the Applicable Distribution Period means the life expectancy of the beneficiary. If my death occurred on or after my "required beginning date" with respect to such benefit, the Applicable Distribution Period means the life expectancy of the beneficiary or (if longer), my remaining life expectancy. However, if my death occurred on or after my "required beginning date" with respect to such benefit, the minimum required distribution for the year of my death shall mean (a) the amount that was required to be distributed to me with respect to such benefit during such year, minus (b) amounts actually distributed to me with respect to such benefit during that year. Life expectancy, and the meaning of "required beginning date", and other terms in this paragraph, shall be determined in accordance with §401(a)(9) of the Internal Revenue Code of 1986, as amended, and Treasury regulations thereunder. 111

Em

TRUSTEE POWERS

Unless provided otherwise in this Will, my fiduciary shall have all the powers, rights, and duties which now exist or may later be conferred by law (including by RCW Title 11, which is incorporated by this reference), except as increased or modified by the following powers, rights, duties, and privileges:

- 7.1 OATH/ACCOUNTING. My trustee shall not be required to furnish any oath or bond or comply with the Trustees' Accounting Act unless specifically requested by a beneficiary.
- 7.2 WAIVER OF SPECIAL NOTICE. Pursuant to RCW 11.97.010, the trustee shall be relieved of any and all restrictions, duties, and liabilities imposed by or arising from RCW 11.100. 140 or any similar requirements of prior case law (as specified in RCW 11.100.140(8)) regarding notice and procedure for non-routine transactions, and the trustee shall not be liable to any person for any loss, damage, cause of action, or claim attributable to the trustee's failure to comply with RCW 11.100.140 or any similar requirements of prior case law.
- 7.3 COMPENSATION; RELIANCE UPON ADVISORS. The trustee shall receive reasonable compensation for her/his services; may employ such agents and advisors, including attorneys, accountants and investments advisors, as the trustee considers appropriate; and shall be entitled to rely on advice given by advisors within their areas of competence.
- 7.4 CONSOLIDATION OF TRUST(S). My trustee shall be authorized to consolidate one or more trusts which the trustee is administering for the same beneficiaries, if such consolidation would be practicable and would not be to the substantial disadvantage of a beneficiary (book entries shall be sufficient to indicate the interest of any trusts so consolidated where property is held for more than one trust).
- 7.5 TERMINATION WHERE VALUE OF TRUST LESS THAN \$25,000. The trustee shall have the power to terminate any trust hereunder by payment of the trust estate to the adult persons then entitled to receive the benefit of the income, if such trust has a market value (as determined by the trustee) of \$25,000 (twenty-five thousand dollars) or less.
- 7.6 DISTRIBUTIONS TO BENEFICIARIES UNDER THE AGE OF 21. Distributions to a beneficiary under the age of 21 (twenty-one) may be made to a "custodian" under the Washington Uniform Transfers to Minors Act, as selected by the trustee. The trustee shall not be required to see to the application of payments so made, and the receipt of any such person therefor shall be a full discharge of the trustee. Notwithstanding any other provisions of this instrument, the trustee, in his/her discretion, may make final distribution of the remaining assets and the termination of any trust at an earlier date if the value of the assets is less than \$25,000 (twenty-five thousand dollars).

\\\

111

Will of LEON M. MOORE

Page 6 of 14



- 7.7 DISCLAIMERS AND RELEASES. For a period of 9 (nine) months following my death, the trustee and/or the personal representative of my estate, may, but need not, disclaim or release all or any portion of a legacy, devise, bequest, gift, or power of appointment passing to or created in me unless already accepted by me. These powers shall be in addition to any similar powers provided to my personal representative or trustee under applicable law.
- 7.8 POWER TO MAKE INVESTMENTS. Subject to the prudent person standard under Washington law governing investments by fiduciaries, my trustee may acquire and retain any kind of real and personal property, including undivided interests in such property, and interests in investment trusts or common trust funds, all without need for diversification as to kinds or amount and whether or not income producing (i.e., diversification shall not be required under RCW 11.100.047 or any similar law of any jurisdiction), and without being subject to the percentage limitations of RCW 11.100.023 or any similar law of any jurisdiction. Such property may include securities owned by me at my death issued by any corporation authorized to do a trust business acting as fiduciary under this Will.
- 7.9 PURCHASE ASSETS AND MAKE LOANS. My trustee may purchase assets at their fair market value (as determined by my trustee) from my probate estate or my spouse's probate or trust estate, and make secured or unsecured loans to my probate estate or my spouse's probate or trust estate, for any reason my trustee believes will benefit my probate estate or my spouse's probate or trust estate.
- 7.10 CHOOSE MANNER OF MAKING DISTRIBUTION. My trustee may make any distribution in any of the following ways to a beneficiary who is a minor, incompetent, under legal disability, or considered by my trustee to be unable to handle property if paid to the beneficiary directly, without liability to my trustee:
 - 7.10(a) Directly to the beneficiary.
 - 7.10(b) To the beneficiary's guardian or conservator, to a custodian under the Washington Uniform Transfers to Minors Act, or to any other fiduciary.
 - 7.10(c) To any person or organization furnishing health care, education, support, or maintenance.
- 7.11 DO OTHER ACTS. Except as otherwise provided in this instrument, my trustee may do all acts that might legally be done by an individual in absolute ownership and control of property and which in my trustee's judgment are necessary or desirable for the proper and advantageous management of the trust estate.
- 7.12 RELIANCE ON GOOD FAITH ACTIONS; LIABILITY. Every action made in good faith by the trustee in the exercise of any power, authority, judgment or discretion conferred hereunder (including, without limitation, disclaimers, releases, or elections with respect to taxes) shall be conclusive and binding upon all persons entitled to the assets of any trust established hereunder. If the trustee has special skills, she/he is under no extra duty to exercise those special skills unless the trustee is a bank, corporation with trust powers, or is named as a trustee on the basis of representations of special skills and expertise. A trustee shall not be liable for loss caused by or resulting from an error of judgment with respect to any action taken or omitted requiring the exercise of discretion if the trustee shall have acted in good faith, nor shall the trustee be liable for

Page 7 of 14

Will of LEON M. MOORE

loss caused by or resulting from any other act or omission in the absence of bad faith. The trustee shall be fully protected in relying upon the advice of Legal counsel on questions of law, if reasonable care was exercised in the selection and retention of such counsel.

ARTICLE 8

TRUSTEE

- 8.1 RESIGNATION OF TRUSTEE. My trustee may resign the trusteeship at any time. Any resignation shall be in writing and shall become effective only upon written acceptance of the trust by a successor trustee.
- 8.2 DESIGNATION OF SUCCESSOR TRUSTEE. If a trust has no trustee and no successor is named in this instrument, any court having jurisdiction may appoint a successor corporate trustee at the request of any person interested in the trust.
- 8.3 TRANSFER TO SUCCESSOR TRUSTEE. Upon acceptance, a successor trustee shall succeed to all rights, powers, and duties of the trustee. All right, title, and interest in the trust property shall vest in the successor. The prior trustee shall, without warranty, transfer the existing trust property to the successor trustee. A successor trustee shall not have any duty to examine the records or actions of any former trustee and shall not be liable for the consequences of any act or failure to act of any former trustee.
- 8.4 NO BOND REQUIRED. No bond or other undertaking shall be required of any individual trustee of any trust.

ARTICLE 9

ESTATE ADMINISTRATION

- 9.1 CERTAIN PROPERTY TO PASS SUBJECT TO ENCUMBRANCES. My personal representative shall not pay any of my debts solely because of my death. Unless otherwise provided in this Will, my beneficiaries shall receive my property subject to any lien or encumbrance existing at my death, whether the property is a specific gift or part of my residuary estate.
- 9.2 LIABILITY OF BENEFICIARY OF NON-PROBATE ASSET. My personal representative shall have complete discretion in determining whether to seek contribution from any beneficiary of a non-probate asset for payment of liabilities, claims, and expenses of administration (or any of such items) pursuant to RCW Chapter 11.18. My personal representative shall not incur liability to any person based on seeking or not seeking such contribution. Liability for my estate and inheritance taxes shall be determined as may be provided elsewhere in this Will.
- 9.3 TRUST BENEFICIARIES DURING ESTATE ADMINISTRATION. During the probate administration of my estate, my personal representative may pay any beneficiary of a trust so much of the income or principal of such trust's share of my probate estate as the trustee of the trust for such beneficiary would have the power to pay if the trust had already been fully funded, subject to all of the terms and conditions of such trust.

Will of LEON M. MOORE

Page 8 of 14

Em.

PERSONAL REPRESENTATIVE

- 10.1 NO BOND REQUIRED. No bond shall be required of any individual named in this Will as my personal representative.
- 10.2 NONINTERVENTION POWERS. My personal representative shall have nonintervention powers to settle my estate in the manner set forth in this Will. It is my intention to avail myself of the provisions of the nonintervention Will statutes of the State of Washington, and these nonintervention powers shall be unrestricted.
- 10.3 POWERS. I give my personal representative all powers conferred on a personal representative by Washington law as now existing or later amended, whether or not those powers are exercised in Washington.
- 10.4 TRANSFER TO CUSTODIAN. If any interest passes under this Will to a person under the age of 21, I authorize my personal representative to name a custodian for that interest, and transfer the interest to that custodian under the Washington Uniform Transfers to Minors Act.

ARTICLE 11

GENERAL ADMINISTRATIVE PROVISIONS

- 11.1 SURVIVORSHIP. A beneficiary under my Will shall be considered to survive me only if the beneficiary is living on the ninetieth (90th) day after the date of my death.
- 11.2 DESCENDANTS. "Descendants" includes all naturally born or legally adopted descendants of the person indicated.
- 11.3 GENERAL DISCLAIMER SAVINGS CLAUSE. It is my intention that any property disclaimed under this instrument should qualify as a qualified disclaimer under IRC Section 2518, and in furtherance of that intention I direct that (1) the provisions of this instrument shall be interpreted in accordance with such intent and (2) all rights, powers and authority granted to my personal representative and trustee herein or by state law shall be ineffective to the extent that such rights, powers and authority would, if effective, cause a disqualification of the disclaimer. However, if my spouse exercises the right to disclaim all or part of any interest passing to my spouse by right of survivorship under a community property agreement or joint tenancy agreement, my spouse shall nevertheless receive any interest provided for herein, either outright or in trust, unless my spouse specifically disclaims said interest.

\\\

\\\

111

9 of 14

Will of LEON M. MOORE

Page 9 of 14

TAXES

- 12.1 PAYMENT OF TAXES. Estate, inheritance, succession, or other death transfer taxes, including related penalties and interest, imposed by any jurisdiction ("Taxes") shall be apportioned as provided in RCW Chapter 83.110. As provided in RCW Chapter 83.110.050(5), I intend that no Taxes shall be apportioned against any property passing under this Will or otherwise that qualifies for the federal estate tax marital deduction. Debts and expenses of administration shall not be payable from the fraction of the residue of my estate that qualifies for the federal estate tax marital deduction.
- 12.2 COLLECTING DEATH TAXES. If death taxes are required to be apportioned or allocated in accordance with this instrument, my personal representative may in the first instance pay such taxes out of my estate. However, so far as reasonably possible, my personal representative may deduct the amount of such taxes from the amount distributable to each beneficiary and shall recover the appropriate share from all other beneficiaries for the benefit of my estate.
- 12.3. TAX ELECTIONS. Except as otherwise provided herein, the Personal Representative and/or trustee is authorized to exercise all elections with respect to taxes where the deductibility of items for any tax purpose, including generation-skipping transfer taxes purposes, in my personal representatives and/or trustee's sole discretion is consistent with my intentions and in the best interest of my estate. My personal representative and trustee shall be relieved of any duty to make adjustments to shares or interests of any person who may be adversely affected by such elections.
- 12.4 DISTRIBUTION VALUATION DATES FOR TAX PURPOSES. Notwithstanding any provision in this instrument to the contrary, any assets distributed in kind by my personal representative and/or trustee in or toward the satisfaction of any pecuniary bequest under this instrument shall be valued, for such purposes, at fair market value on the date of distribution. The words used to describe such pecuniary amount shall not be construed as requiring any particular exercise of tax elections, and such amount shall be determined after giving effect to the exercise of such elections. My personal representative and trustee may defer payment of any tax to the full extent allowed by law.
- 12.5 NON-DEDUCTIBLE ADMINISTRATION EXPENSES. Expenses of administration of my estate which are not deducted for federal estate tax purposes under Section 2053 of the Internal Revenue Code may, at my personal representative's or trustee's sole and absolute discretion, be charged against income, but this power may not be used to reduce income required to be distributed to my spouse under any trust which qualifies for the marital deduction under Code Section 2056 or which is a Qualified Domestic Trust.

12.6 GENERATION-SKIPPING TRANSFER TAX DECISIONS.

12.6(a) <u>Allocation of GST Exemption</u>. I give my personal representative the power, exercisable without court approval, to allocate my available GST exemption to any property with respect to which I am the transferror for purposes of such tax (including any property transferred by

Will of LEON M. MOORE

Page 10 of 14



me during life as to which I did not make an allocation prior to my death) and to exclude any such property from such allocation. In allocating my exemption, my personal representative shall take into consideration such factors as my personal representative deems appropriate to obtain the most effective use of such exemption in light of the circumstances known or reasonably foreseeable to my personal representative at the time of making such allocation. Although equality of treatment among my beneficiaries should be an important consideration in allocating my exemption, it shall not be the sole consideration, and my personal representative may consider the health and ages of my beneficiaries, the probability that one disposition is more likely than another to result in a transfer causing a generation-skipping transfer tax, and any other considerations my personal representative determines to be relevant.

- 12.6(b) Qualified Severance. I authorize, but do not direct, my personal representative in the distribution of my estate (or in the allocation of any nonprobate assets payable upon my death to a particular trust under this Will), and any trustee of a trust hereunder, at any time to effect a "qualified severance" (as defined in Section 2642 and applicable Internal Revenue Service regulations in effect when such severance is effected) of any trust under this Will into two or more separate trusts, pursuant to subparagraph (3) hereof.
- 12.6(c) Fractional Shares. Any severance authorized or directed to be made pursuant to this subparagraph (3) shall require that the terms of the new trusts provide in the aggregate for the same succession of interests of beneficiaries as are provided in the original trust. Any severance shall be made on a fractional basis, provided that the separate trusts need not be funded with a prorata portion of each asset available for distribution and provided funding is made based upon the fair market value of the assets on the date of funding; and further provided, however, that any employee benefit plan payable to a trust being severed shall be allocated in such severance only to trusts with identical terms.
- 12.7 DECISIONS CONCLUSIVE. The decisions of my personal representative and trustee regarding the allocations, elections and severances described in this Article shall be conclusive. My personal representative and trustee shall have no liability to any person based upon such decisions, even if such decision may affect the interest of my personal representative or my trustee in my estate or in any trust created hereunder. No adjustment in the rights of any beneficiary or allocation of benefits under this will shall be made as a consequence of any such decision of my personal representative or trustee.
- 12.8 FUNDING OF CHARITABLE GIFT. Any charitable bequests made in this instrument shall be paid out of "income in respect of a decedent," as that term is defined in the Internal Revenue Code, to the fullest extent possible. If such "income in respect of a decedent" as valued for U.S. estate tax purposes is insufficient to pay these bequests, then they shall be paid to the extent necessary out of the general assets of my estate.

	12.9 GOVERNING LAW. The validity and construction of my Vashington law in effect on the date my Will is signed.	Will shall be determined
111		
\\\		

Will of LEON M. MOORE

Page 11 of 14



12.10 CAPTIONS. The captions are inserted for convenience only. They are not a part of this instrument and do not limit the scope of the section to which each refers.

I have signed this Will on this ______ day of December, 2016.

Son M Moore

LEON M. MOORE

On the date of the foregoing Will of LEON M. MOORE, I saw him sign it. Upon his declaration that it was his Will, I signed my name below as a witness.

Signature

Signature

Printed Name

Printed Name

Residing at:

Residing at:

La Conner, WA

halamer Wa

AFFIDAVIT OF WITNESSES

STATE OF WASHINGTON	
County of Skagit) ss.)
We, the undersigned,	being sworn, each say:
On December 13, 20	016:
1. I am over th Will of LEON M. MOORE.	e age of 18 years and am competent to be a witness to the foregoin
2. The testator signature appears below:	, in my presence and in the presence of the other witness whose
(a) Declared which this is the thirteenth (1	d the foregoing instrument, consisting of fourteen (14) pages, of 3 th) page, to be his Will;
(b) Request make this affidavit; and	ed me and the other witness to act as witnesses to his Will and to
(c) Signed s	such instrument.
	testator to be of sound mind and that in so declaring and signing, duress, menace, fraud, or undue influence.

Affidavit of Witnesses to Last Will of LEON M. MOORE

Page 13 of 14

our signatures as witnesses to the will and make this affidavit.				
Signature	Signatura Daylor			
Felicia Value Printed Name	Cail I Taylor Printed Name			
Residing at:	Residing at:			
La Lonner WA	/20 Carrier 1/2			

4. The other witness and I, in the presence of the testator and each other, now affix

SUBSCRIBED AND SWORN TO before me on December 13, 2016.

Notary Public in and for

the State of Washington, Residing at <u>La(onner</u>, W A

My commission expires: <u>5-10-2020</u>

