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Skagit County Auditor, WA

When recorded return to:

Joanne L. Hoelzle 10404 Sandy Beach Dr Lake Stevens, WA 98258

Filed for record at the request of:

**CHICAGO TITLE** 425 Commercial St Mount Vernon, WA 98273 Escrow No.: 620060179 CHICAGO TITLE **DOCUMENT TITLE(S)** 620060179 **Durable Power of Attorney** REFERENCE NUMBER(S) OF DOCUMENTS ASSIGNED OR RELEASED: **GRANTOR(S)** Joanne L. Hoelzle ☐ Additional names on page \_\_\_\_ **GRANTEE(S)** Rhonda Mietzner and Rachel A Wiltz ABBREVIATED LEGAL DESCRIPTION Unit 87, Skyline No. 18, Condominium Complete legal description is on page \_\_\_ of document **TAX PARCEL NUMBER(S)** P60323 / 3831-000-087-0005 Additional Tax Accounts are on page \_ \_\_\_\_ of document The Auditor/Recorder will rely on the information provided on this form. The staff will not read the document to verify the accuracy or completeness of the indexing information provided herein. "I am signing below and paying an additional \$50 recording fee (as provided in RCW 36.18.010 and referred to as an emergency nonstandard document), because this document does not meet margin and formatting requirements. Furthermore, I hereby understand that the recording process may cover up or otherwise obscure some part of the text of the original document as a result of this request." Signature of Requesting Party Note to submitter: Do not sign above nor pay additional \$50 fee if the document meets margin/formatting requirements

## Idaho General Durable Power of Attorney Idaho Code §§ 15-12-101 et seq.

## IMPORTANT INFORMATION

This power of attorney authorizes another person (your Agent) to make decisions concerning your property for you (the principal). Your Agent can make decisions and act with respect to your property (including your money) whether or not you are able to act for yourself. The meaning of authority over subjects listed on this form is explained in the Uniform Power of Attorney Act, Chapter 12, Title 15, Idaho Code.

A.	Designation of	f Agent.	I, Joanne	L. Hoelzle,	name the	following	persons	as	my
Co-Agents:									

Name: Rhonda Mietzner

Address: 10404 Sandy Beach Drive, Lake Stevens, Washington 98258

Phone Number: (425) 422-3777

and

Name: Rachel A. Wiltz

Address: 2117 237th Place SE, Bothell, Washington 98021

Phone Number: (425) 471-4215

B. Designation of Successor Agent. If either of the above-named Co-Agents is unable or unwilling to act for me, I name the surviving or remaining competent one of them as my sole Successor Agent.

Prior to serving as my sole Successor Agent hereunder, the surviving or remaining competent one of my co-agents named above shall attach to this Idaho General Durable Power of Attorney one of the following documents executed with respect to the unable or unwilling Co-Agent and each successor agent with a higher priority of appointment: (a) a signed resignation or declination to serve as agent, (b) a determination in writing or other record (i) by a licensed physician or a licensed psychiatrist that such agent is incapacitated within the meaning of Idaho Code Section 15-12-102(5)(a), or (ii) by a licensed attorney at law, judge or appropriate governmental official that such agent is incapacitated within the meaning of Idaho Code Section 15-12-102(5)(b), or (c) a certified death certificate for such agent. Third parties dealing with my

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Boise, Idaho 208.387.0729 Meridian, Idaho 208.387.0729 Ketchum, Idaho 208.387.0729 Phoenix, Arizona 623,536,8500

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successor agent may rely on this Idaho General Durable Power of Attorney with such documentation attached

C. Designation of Successor Agent(s). If both of my Co-Agents are unable or unwilling to act for me, I name as my Successor Agent:

Name: Randy S. Chaffin

Address: 23511 127th Avenue NE. Arlington, Washington 98223

Phone Number: (208) 949-4221

Prior to serving as my agent hereunder, the successor agent shall attach to this Idaho General Durable Power of Attorney one of the following documents executed with respect to Rhonda Mietzner and Rachel A. Wiltz: (a) a signed resignation or declination to serve as agent, (b) a determination in writing or other record (i) by a licensed physician or licensed psychiatrist that such agent is incapacitated within the meaning of Idaho Code Section 15-12-102(5)(a), or (ii) by a licensed attorney at law, judge or appropriate governmental official that such agent is incapacitated within the meaning of Idaho Code Section 15-12-102(5)(b), or (c) a certified death certificate for such agent. Third parties dealing with my successor agent may rely on this Idaho General Durable Form Power of Attorney with such documentation attached.

- D. Grant of General Authority. I grant my Agent and any Successor Agent general authority to act for me with respect to the following subjects as defined in the Uniform Power of Attorney Act, Chapter 12, Title 15, Idaho Code:
  - 1. Real Property
  - 2. Tangible Personal Property
  - 3. Stocks and Bonds
  - 4. Commodities and Options
  - 5. Banks and Other Financial Institutions
  - 6. Operation of an Entity or Business
  - 7. Insurance and Annuities
  - 8. Estates, Trusts, and Other Beneficial Interests
  - 9. Claims and Litigation
  - 10. Personal and Family Maintenance

- 11. Benefits from Governmental Programs or Civil or Military Service
- 12. Retirement Plans
- 13. Taxes

I grant my Agent the general authority to do all acts that I, as the principal, could do, and I incorporate by reference the subjects described in Idaho Code §§ 15-12-204 through 15-12-217, and the authority referred to in Idaho Code § 15-12-201(3).

- E. Grant of Specific Authority. My Agent MAY ALSO do any of the following specific acts, but only in furtherance of estate plan as a whole known as known to my Agent:
  - 1. Create, amend, revoke, or terminate an inter vivos trust.
- 2. Make a gift without limitations. See special instructions in this Idaho General Durable Power of Attorney, below.
  - 3. Create or change rights of survivorship.
  - 4. Create or change a beneficiary designation.
- 5. Create or change ownership of any financial account or policy, even if that change results in my name being removed from the account or policy.
- 6. Authorize another person to exercise the authority granted under this Idaho General Durable Power of Attorney.
- 7. Waive the principal's right to be a beneficiary of a joint and survivor annuity, including a survivor benefit under a retirement plan.
  - 8. Exercise fiduciary powers that the principal has authority to delegate.
- F. Limitation on Agent's Authority. Only an Agent that is my ancestor, spouse, or descendant may use my property to benefit the Agent or a person to whom the Agent owes an obligation of support as long as such benefit furthers my estate plan as known to my Agent.

No individual serving as my Agent may exercise any fiduciary power or discretion if the exercise of that power or discretion would:

1. Cause any income generated by my property to be attributed to my Agent for federal income tax purposes;

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- 2. Cause the value of any property subject to this Idaho General Durable Power of Attorney to be included in my Agent's gross estate for federal estate tax purposes; or
- 3. Cause any distribution made or allowed to be made by my Agent to be treated as a gift from my Agent.

If the exercise of a power by my Agent under this Idaho General Durable Power of Attorney would cause any of the foregoing results, a Special Agent appointed under this section may exercise the power of discretion.

G. Appointment of a Special or Ancillary Agent. If for any reason any Agent is unwilling or unable to act with respect to any property or any provision of this Idaho General Durable Power of Attorney, my Agent shall appoint, in writing, a corporate fiduciary or an individual to serve as Special Agent as to the property or with respect to the provision. The Special Agent appointed must be an individual that is not related or subordinate to my Agent within the meaning of Section 672(c) of the Internal Revenue Code. My Agent may revoke any such appointment at will.

If my Agent determines that it is necessary or desirable to appoint an Ancillary Agent to act under this Idaho General Durable Power of Attorney in a jurisdiction other than this one, my Agent may do so. In making an appointment, my Agent may sign, execute, deliver, acknowledge and make declarations in any documents that may be necessary, desirable, convenient or proper in order to carry out the appointment.

A Special or Ancillary Agent may exercise all powers granted by this Idaho General Durable Power of Attorney unless expressly limited elsewhere in this Idaho General Durable Power of Attorney or by the instrument appointing the Special or Ancillary Agent. A Special or Ancillary Agent may resign at any time by delivering written notice of resignation to my Agent. Notice of resignation shall be effective in accordance with the terms of the notice.

H. Special Instructions. My Agent or Co-Agents, shall also have the powers and authority listed in this Special Instructions section as well as the powers and authority mentioned above. If I have named Co-Agents, each Co-Agent shall have the ability to exercise the powers and authority in this document independently.

If the statement of authority in these Special Instructions is broader than the powers referred to above, or the powers referred to in Idaho's Uniform Power of Attorney Act, Idaho Code §§ 15-12-101 et seq. (as amended), the broadest authority shall control, pursuant to § 15-12-201(5), Idaho Code.

1. Gifts. I give my Agent the power to make gifts, grants, or other transfers without consideration, of cash, or other real or personal property (including but not limited to any property then constituted or included in any revocable trust established by me), either outright or

in trust, including the forgiveness of indebtedness, in accordance with the provisions in this paragraph 1.

- a. My Agent may make gifts in any amount, up to and including all property, both personal and real property, to any individual or organization, including my Agent, either outright or in trust, in such amounts and upon such terms and conditions as my Agent, in my Agent's sole judgment, may deem to be reasonable but only in accordance with a prior pattern of gifting established by me or with the approval of legal counsel with knowledge of my estate planning wishes. In determining the reasonableness of any proposed gift, my Agent and my legal counsel shall take into consideration the value and nature of my assets; my foreseeable obligations and need for maintenance; and minimization of income, estate, inheritance, generation skipping transfer or gift taxes. My agent may retain legal counsel on my behalf in order to analyze and approve a gift or gifting strategy under this paragraph. My agent may provide third parties with a verbal or written statement outlining such planning has occurred. Such statements made by my agent shall be conclusive evidence insofar as third parties are concerned of the facts set forth, and any person acting in reliance upon such statements shall incur no liability because of such reliance.
- b. In order to ensure that any gifting does not create any adverse tax consequence to the Agent, this paragraph shall not be construed as a general power of appointment, but is limited to gifting made in connection with tax and estate planning on behalf of the principal.
- 1. Supplemental Trust Powers. My attorney in fact shall also have the power to transfer my assets when necessary, including but not limited to transferring my assets into or out of irrevocable or revocable trusts, family limited partnerships or other such entities as my attorney in fact shall deem proper. In considering the propriety and terms of such planning entities, my attorney in fact shall take into account my wishes, as expressed in my will, revocable trust, or other documents, regarding my bequest plan and my choice of fiduciaries. I give my Agent all of the rights, powers, and discretion that I, as trustee, may be entitled to exercise under any trust agreement.
- J. Exercise of Power of Appointment. I give my Agent power to exercise in whole or in part, or decline to exercise, my rights under any special or general power of appointment or any rights retained by me in any trust or otherwise, whether or not any such trusts or other instrument was created by me or others.
- K. Tax Powers. I give my Agent the power to sign all state, Federal and local tax returns on my behalf and to enter into any agreement with any taxing agency on my behalf, or represent me in any capacity before such taxing agencies; to represent me in all tax matters; to prepare, sign, and file federal, state, and/or 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

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to consents and agreements under Section 2032A of the Internal Revenue Code or any successor section thereto and consents to split gifts, closing agreements, and any power of attorney form required by the Internal Revenue Service and/or any state and/or local taxing authority with respect to any tax year between the years 1980 and 2050; to pay taxes due, collect and make such disposition of refunds as my Agent shall deem appropriate, post bonds, receive confidential information and contest deficiencies determined by the Internal Revenue Service and/or any state and/or local taxing authority; to exercise any elections I may have under federal, state or local tax law; to allocate any generation-skipping tax exemption to which I am entitled; and generally to represent me or obtain professional representation for me in all tax matters and proceedings of all kinds and for all periods between the years 1980 and 2050 before all officers of the Internal Revenue Service and state and local authorities and in any and all courts; to engage, compensate and discharge agents, accountants and other tax and financial advisors and consultants to represent and/or assist me in connection with any and all tax matters involving or in any way related to me or any property in which I have or may have an interest or responsibility.

L. Reasonable Compensation and Reimbursement. My Agent will be entitled to fair and reasonable compensation for the services rendered as a fiduciary. My Agent may charge additional fees for services that are not within the duties as Agent, such as fees for legal services, tax return preparation, and corporate finance or investment banking services.

In addition to receiving compensation, my Agent may be reimbursed for reasonable costs and expenses incurred in carrying out duties under this Idaho General Durable Power of Attorney.

- M. Effective Date. The rights, powers, and authority of said Agent herein granted shall commence and be in full force and effect on the date indicated below, and such rights, powers, and authority shall remain in full force and effect thereafter until rescinded by the principal in writing.
- N. Nomination of Conservator. If it becomes necessary for a court to appoint a conservator of my estate, I nominate the Agents named in this document, in the order of priority listed. If I have named Co-Agents, I nominate those individuals as co-conservators.

It is my intention by executing this Idaho General Durable Power of Attorney to provide for the administration of my affairs without the necessity of Court action. Accordingly, I request in the strongest possible terms that any Court which may receive or act upon a petition for the appointment of a conservator or guardian of my estate should deny such petition so long as my Agent is acting under this Idaho General Durable Power of Attorney. In the event that my Agent is unavailable or unable to serve as Agent or as conservator or guardian I request that my desires, as expressed in this document, be given full force and effect as a written expression of my wishes and intent.

O. Reliance on This Idaho General Durable Power of Attorney. Any person, including my Agent, may rely upon the validity of this Idaho General Durable Power of Attorney or a copy of it unless that person knows it is terminated or invalid.

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P. Revocation of Prior Powers. I hereby revoke all powers of attorney that I have previously given to any person to act on my behalf or represent me as to any matters, other than (i) any power of attorney or signature card I may have executed in connection with specific accounts held at a bank or other financial institution, or (ii) any medical power of attorney I have executed prior to or contemporaneously with the execution of this Idaho General Durable Power of Attorney.

This Idaho General Durable Power of Attorney may only be revoked by my express written revocation or by the express written revocation of my duly appointed conservator. All acts done by my attorney-in-fact pursuant to this Idaho General Durable Power of Attorney before any notice of revocation is made by me or my conservator are in all respects valid and of full force and effect and I hereby ratify and confirm all such acts.

Nothing in this instrument shall be construed as creating in my Agent a general power of appointment exercisable in his or her own behalf, or for the benefit of his or her estate, creditors, or creditors of his or her estate.

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Dated this 7th day of June, 2024.	
	(1)
	Joanne L. Woelgke
, , , , ,	
STATE OF (ASTINGTON):ss.	
STATE OF <u>Upshington</u> ) county of <u>Snohomish</u> ) :ss.	
UNAMED Personally appeared Joan	24, before me, a Notary Public for the State of nne L. Hoelzle, known to me to be the person named in at she executed the same as her free act and deed, for
IN WITNESS WHEREOF, I have day and year in the certificate first written	hereunto set my hand and affixed my notarial seal the above.
ANTONIA BONNING	Vick A. To
10540	Notary Signature
NOTARY	7/29/2026
NOTARY  PUBLIC  PUBLIC  NOTARY  PUBLIC  NOTARY  NOTARY	My Commission Expires
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