

After recording return to:
Land Title and Escrow
3010 Commercial Avenue
Anacortes, WA 98221

Reference: 60033378-352

DOCUMENT TITLE(S): Durable Power of Attorney
REFERENCE NUMBER(S) OF DOCUMENTS ASSIGNED OR RELEASED: n/a
GRANTOR(S): Valerie A. Long
GRANTEE(S): Kimberly Anne Moss
TRUSTEE:
ABBREVIATED LEGAL DESCRIPTION: Unit 2301, Building B, The Gardens at Sunset Cove, Condominium, Phase 2
TAX PARCEL NUMBER(S): 4989-000-301-0000/P129862

**DURABLE POWER OF ATTORNEY
OF
VALERIE A. LONG
FOR FINANCIAL, LEGAL AND ADMINISTRATIVE MATTERS**

-- EFFECTIVE IMMEDIATELY --

I, **VALERIE A. LONG** (hereinafter called "Principal"), domiciled and residing in the State of Washington, designate **KIMBERLY ANNE MOSS** as my Attorney-in-Fact, if I later become incapacitated or disabled. If **KIMBERLY ANNE MOSS** is unwilling or unable to serve as Attorney-in-Fact, then I hereby appoint **STEVEN M. LONG** to serve as the First Alternate Attorney-in-Fact. If **STEVEN M. LONG** is unwilling or unable to serve as Attorney-in-Fact, then I hereby appoint **JOAH DANIEL MOSS** as my Second Alternate Attorney-in-Fact.

The appointment of the Attorney-in-Fact is made pursuant to RCW 11.125.

1. REVOCATION OF PREVIOUS POWERS OF ATTORNEY

The Principal hereby revokes any and all Powers of Attorney which have been previously executed by her and declares that this Durable Power of Attorney shall supersede any previous Powers of Attorney for financial, legal or administrative matters. This document known as "Durable Power of Attorney of **VALERIE A. LONG** for Financial, Legal and Administrative Matters," once in effect shall remain in full force and effect until revoked or terminated.

2. EFFECTIVENESS

This power of attorney shall become effective immediately regardless of my mental or physical health or condition and no prior certification of disability or incapacity shall be required from any other authority.

3. DESIGNATION OF ATTORNEY-IN-FACT

The Principal hereby grants the Attorney-in-Fact full power and authority as though he or she were the absolute owner of the Principal's assets and liabilities, and to perform any and all acts in the name of the Principal, as fully as the Principal could perform if the Principal were personally present.

If any Attorney-in-Fact designated by this document is unable or unwilling to act, then such declination may be made in writing. If the Attorney-in-Fact is unable or unwilling to act in the capacity of Attorney-in-Fact and the designated Attorney-in-Fact is unwilling to sign a written declination, then any person with personal knowledge that the designated Attorney-in-Fact is unwilling or unable to act may furnish a written, notarized statement to that effect. Such a written statement shall then make the next alternate Attorney-in-Fact the Attorney-in-Fact. The original of any written statement shall be attached to the original of this Power of Attorney.

4. NOMINATION OF GUARDIAN

The Principal, **VALERIE A. LONG**, nominates **KIMBERLY ANNE MOSS** as Guardian of her Estate and Person for consideration by the Court if guardianship proceedings for her Estate or Person are later commenced. If **KIMBERLY ANNE MOSS** is unwilling or unable to serve, or if the Court refuses to appoint **KIMBERLY ANNE MOSS** as the Guardian, the Principal nominates **STEVEN MICHAEL LONG** to serve as Guardian of her Person and Estate. If **STEVEN MICHAEL LONG** is unwilling or unable to serve, or if the Court refuses to appoint **STEVEN MICHAEL LONG** as the Guardian, the Principal nominates **JOAH DANIEL MOSS** to serve as Guardian of her Person and Estate. The Principal has executed this document as an alternative to guardianship.

5. AUTHORITY AND POWER OF ATTORNEY-IN-FACT

The Attorney-in-Fact, as fiduciary, shall act in the best interests of the Principal and shall have authority over the assets of the Principal, whether they are located in the State of Washington, or any other State. These powers shall include:

(a) Selling or otherwise disposing of the Principal's separate or community property interest. The Attorney-in-Fact shall have the specific authority to make, alter or revoke life insurance Beneficiary designations; change or assign ownership of any life insurance policies; cash in any life insurance policies owned by the Principal; change the Beneficiary for any retirement account; or cash in any retirement account. The Attorney-in-Fact is also authorized to make transfers of property to any Trust established for the benefit of the Principal or her spouse and to enter into or revoke Community Property Agreements;

(b) Signing the name of the Principal to any real property instruments, including deeds, conveyances, mortgages, leases or other documents which are necessary to carry out the business or personal affairs of the Principal;

(c) Opening and closing bank accounts and other financial instruments, making deposits to and withdrawals from bank accounts, and investing and reinvesting funds. This power shall

include but is not limited to investments in stocks, bonds and government securities, and withdrawing, transferring or cashing in any and all financial or investment accounts. The Attorney-in-Fact shall have the power to borrow on behalf of the Principal and to endorse and/or cash any and all checks issued by the United States Treasury and/or United States Government, and sign forms and receive checks from the Department of Veterans Affairs;

- (d) Having access to the Principal's safe deposit box;
- (e) Signing tax returns on behalf of the Principal and representing or obtaining representation of the Principal at a tax audit;
- (f) Borrowing funds for the benefit of the Principal which may be desirable if the other alternative would be to sell a highly appreciated asset during the life of the Principal, thus forfeiting the stepped-up basis at death;
- (g) Forgiving or collecting debts owed to the Principal;
- (h) Redirecting (forwarding) the Principal's mail;
- (i) Continuing or canceling the credit cards of the Principal;
- (j) Appealing Medicare, Medicaid or denials of other governmental programs which provide assistance in paying for long-term care: The Principal hereby specifically authorizes the Attorney-in-Fact to act on the Principal's behalf to take any action or actions necessary to pursue and appeal any denials of Medicare, Medicaid or other governmental programs which have been issued by any health care facility or institution regarding the Principal's eligibility for Medicare or Medicaid benefits;
- (k) Disclaiming any interest to which the Principal may be entitled, so long as such disclaimer would not adversely affect the quality of care received by the Principal;
- (l) The Principal hereby authorizes her Attorney-in-Fact to make transfers of her property to her spouse, if necessary or desirable to qualify the Principal for Medicaid or other governmental programs which provide assistance in paying for long-term care.

6. POWERS NOT SPECIFICALLY ENUMERATED

The Attorney-in-Fact shall also have all powers which may be necessary or desirable to provide for the support or maintenance of the Principal, even if these powers are not specifically set forth in this document.

7. DURATION

This Durable Power of Attorney becomes effective only upon incapacity or disability and shall remain in effect to the extent permitted by Washington State Law or until revoked or terminated, even if it is not certain whether the Principal is alive. If there is any doubt as to whether the Principal is alive, this document shall remain in full force and effect until conclusive proof is obtained, or legal proceedings declare the Principal deceased.

8. REVOCATION

This Durable Power of Attorney may be revoked, suspended or terminated in the following way:

- (a) If the Principal gives written notice to any acting Attorney-in-Fact; and
- (b) By recording the written notice of revocation in the Office of Recorder or Auditor of Skagit County, Washington.

9. TERMINATION OF THIS DOCUMENT

- (a) This Power of Attorney shall not be revoked by any subsequent guardianship action, unless specifically set forth in the Court's Order. It is the intention of the Principal that the powers granted herein shall eliminate the need for the appointment of a Guardian of the Person and/or Estate of the Principal.
- (b) The death of Principal shall revoke this Power of Attorney, unless there is any question regarding whether the Principal is alive, in which case the provisions of Section 7 above shall apply.

10. ACCOUNTING BY ATTORNEY-IN-FACT

The Attorney-in-Fact shall keep records of expenditures and shall account to any later-appointed Personal Representative.

11. COOPERATION WITH OTHER APPOINTED AGENTS

Principal has executed a separate Durable Power of Attorney for Health Care. To the extent possible, the Attorney-in-Fact shall cooperate and coordinate decisions with the Principal's appointed Health Care Agent.

12. RELIANCE

All persons dealing with the Attorney-in-Fact because of this document shall be entitled to rely upon this Power of Attorney, so long as neither the Attorney-in-Fact, nor any person with whom the Attorney-in-Fact was dealing, had received actual knowledge or notice of any revocation, suspension or termination of this document. Any action taken in good faith by all parties shall be binding on the heirs and Personal Representative(s) of the Principal.

13. INDEMNITY

The Attorney-in-Fact shall not have any personal liability for any acts done by virtue of this Power of Attorney, so long as the acts are done in good faith. The Estate of the Principal shall defend, hold harmless and indemnify the Attorney-in-Fact from all liability for acts done in good faith and not in fraud of the Principal.

14. APPLICABLE LAW

The laws of the State of Washington shall govern this Power of Attorney. Although this Power of Attorney is signed in the State of Washington, it is the intention of the Principal that this document be valid in all states and territories of the United States. If any provision in this document is held invalid or inconsistent with the laws of the state where the Principal is located, then the inconsistent or invalid part shall be deleted and disregarded, and the remaining parts shall not be affected.

15. EXECUTION AND DATE OF SIGNING

This Power of Attorney is signed in original the day and year indicated below and is to become effective as provided in Section 2 above.

DATED this 22nd day of October, 2025.

Valerie A. Long

VALERIE A. LONG

[Notary Acknowledgment on Next Page]

State of Washington)
) ss.
County of Skagit)

I certify that I know or have satisfactory evidence that **VALERIE A. LONG** 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 mentioned in the instrument.

GIVEN under my hand and official seal this 22nd day of October, 2025.



Scott S. Burnett
NOTARY PUBLIC in and for the State of
Washington, residing at Anacortes
My appointment expires 4-25-28

VL
Initials