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Skagit County Auditor $85.00
6/6/2016 Page 1 of 13 10:19AM

FILED FOR RECORD AT REQUEST OF:

ELDER LAW OFFICES OF BARRY M. MEYERS
2828 Northwest Avenue
Bellingham, WA 98225

COVERSHEET

DURABLE POWER OF ATTORNEY

REFERENCE NUMBER OF RELATED DOCUMENT: **201112020094**

201106060086

ASSESSOR'S PROPERTY TAX PARCEL ACCOUNT NUMBER: **N/A**

GRANTOR:

1. **ALAN J. TAYLOR**

GRANTEE:

2. **GRETCHEN E. TAYLOR**
3. **HANNAH TAYLOR**
4. **HAAKON TAYLOR**

FILED FOR RECORD AT REQUEST OF:

ELDER LAW OFFICES OF BARRY M. MEYERS, P.S.
2828 Northwest Avenue
Bellingham, WA 98225-2335

WHEN RECORDED RETURN TO:

GRETCHEN E. TAYLOR
18284 Marriott Lane
Bellingham, WA 98229

DURABLE GENERAL POWER OF ATTORNEY
OF
ALAN J. TAYLOR
Effective Immediately

Grantor: **ALAN J. TAYLOR**

Grantee(s): **GRETCHEN E. TAYLOR**
Address: 18284 Marriott Lane
Bellingham, WA 98229
Cell Phone: 360-201-1475

HANNAH TAYLOR
Address: 18284 Marriott Lane
Bellingham, WA 98229
Cell Phone: 360-201-1370

HAAKON TAYLOR
Address: 18284 Marriott Lane
Bellingham, WA 98229
Cell Phone: 360-927-8015

Legal Description: None
Assessor's Parcel/Tax I.D. Number: None

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1. **DESIGNATION.** I, ALAN J. TAYLOR, as principal and as a resident of the State of Washington, hereby revoke any other durable general power of attorney which I may have previously executed, and as authorized by Chapter 11.94 of the Revised Code of Washington, as amended, designate and appoint GRETCHEN E. TAYLOR as my attorney-in-fact ("Agent"). If GRETCHEN E. TAYLOR is at any time unable or unwilling to serve, HANNAH TAYLOR shall serve as my attorney-in-fact. If HANNAH TAYLOR is at any time unable or unwilling to serve, HAAKON TAYLOR shall serve as my attorney-in-fact.

2. **POWERS.** The attorney-in-fact, as a fiduciary, shall have all powers of an absolute owner over the assets and liabilities of the principal, whether located within or outside the State of Washington. Specifically included within this general authority, and not by way of limitation (except as specifically provided), shall be the following powers and authority:

2.1 Financial Accounts. To deal with accounts (including but not limited to custodial accounts and retirement accounts such as Individual Retirement Accounts), maintained or owned by or on behalf of the principal with institutions (including, without limitation, banks, savings and loan associations, credit unions, stock brokerages, custodians, trust companies, escrow agents, trustees, securities dealers and Federal, state and local agencies or entities). This power shall include the authority to maintain and close existing accounts, to open, maintain and close other accounts, and to borrow on, or to make deposits, transfers, exchanges, and withdrawals with respect to all such accounts.

2.2 United States Treasury Bonds and other Government Securities. To purchase and sell United States Treasury Bonds and other government securities.

2.3 Annuitize Accounts. To annuitize any annuities or other accounts and to take any other steps in that regard.

2.4 Moneys Due. To request, demand, recover, collect, endorse and receive all moneys, debts, accounts, gifts, inheritances, bequests, dividends, annuities, rents and other payments due the principal.

2.5 Claims Against the Principal. To pay, settle, compromise 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.

2.6 Legal Proceedings. 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.

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2.7 Written Instruments. 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.

2.8 Sever Joint Tenancies. To sever any joint tenancy with right of survivorship where all of the other tenants are either the principal's spouse, the principal's issue or the principal's ancestors, or any of them, thereby creating a tenancy-in-common with respect to the principal.

2.9 Property. To purchase, receive, take possession of, lease, sell, convey, exchange, endorse, pledge, mortgage, release, hypothecate, encumber or otherwise dispose of property or any interest in property (including life insurance and annuity policies), whether real, personal, mixed, tangible or intangible.

2.10 Disclaimers, Releases and Exercises of Powers of Appointment. To disclaim pursuant to Chapter 11.86 of the Revised Code of Washington or otherwise, all or any assets, property or interest to which the principal might otherwise be entitled as a beneficiary (as that term is defined in RCW 11.86.011 or otherwise), the power pursuant to RCW 11.95 (or otherwise) to release in whole or in part any power of appointment the principal may possess, and the power to exercise any general power of appointment the principal possesses in favor of the principal or the principal's estate.

2.11 Safe Deposit Boxes. To establish, maintain or close any safe deposit box(es) held in my name, to enter any safe deposit box to which the principal has the right of access (individually or with another), to remove any or all of the contents thereof, which the principal would have the right to remove, to add items thereto, or to drill open the safe deposit box in the event the keys are misplaced or lost.

2.12 Securities. The attorney-in-fact shall have the authority to buy, sell, transfer and trade securities, municipal funds and brokerage accounts.

2.13 Taxes. To represent the principal in all tax matters; to prepare, sign, and file federal, state, and 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 to, consents and agreements under Section 2032A of the Internal Revenue Code of 1986, as amended, and consents to split gifts, closing agreements, and any power of attorney form required by the Internal Revenue Service and any state and local taxing authority with

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respect to any tax year between the years 1985 and 2027; to pay taxes due, collect and make such disposition of refunds as the attorney-in-fact shall deem appropriate, post bonds, receive confidential information and contest deficiencies determined by the Internal Revenue Service and any state and local taxing authority; to exercise any elections the principal may have under federal, state or local tax law; to allocate any generation-skipping tax exemption to which the principal is entitled; and generally to represent principal or obtain professional representation for the principal in all tax matters and proceedings of all kinds and for all periods between the years 1985 and 2027 before all officers of the Internal Revenue Service and state and local authorities and in any and all courts; to engage, compensate and discharge attorneys, accountants and other tax and financial advisers and consultants to represent and assist the principal in connection with any and all tax matters involving or in any way related to the principal or any property in which the principal has or may have an interest or responsibility.

2.14 Creation and Management of Trusts. To create any trust for the benefit of the principal, the principal's spouse, or the principal's issue; to amend or revoke such trust or trusts or any other trust that the principal may have the power to amend or revoke; to transfer any and all of the principal's tangible or intangible personal property or real property to any such trusts; to remove any and all of the principal's tangible or intangible personal property or real property from any such trusts; to exercise such powers as the attorney-in-fact deems appropriate in his or her sole discretion.

2.14.1 Power to Create and Fund Irrevocable Trusts and Family Limited Partnerships. To create Irrevocable Trusts (including Irrevocable Life Insurance Trusts) and Family Limited Partnerships for purposes of reducing estate tax exposure or otherwise protecting my estate. My attorney-in-fact shall also have the power to transfer or convert my assets when necessary for such purposes. 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.

2.14.2 Power to Create and Fund Special Needs Trust. To create a Special Needs Trust or Supplemental Needs Trust for the benefit of any of my issue (children or grandchildren) who are disabled and unable to maintain substantial gainful employment. I further authorize my attorney-in-fact to make annual exclusion gifts, to fund this trust. If any of my issue becomes disabled, I further authorize my attorney-in-fact to amend my revocable trust as to any distribution that would have been made to such issue and to instead provide that such distribution shall be placed in such Special Needs Trust or Supplemental Needs Trust. In exercising this power, my attorney-in-fact shall obtain legal counsel to carefully review the tax and public benefits implications of establishing and funding a Special Needs Trust or Supplemental Needs Trust for my estate and for the estate of the disabled beneficiary of such trust.

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2.15 Funding Revocable Trust. To complete the funding of any of the principal's revocable (living) trusts which have been established by the principal either alone or in conjunction with the principal's spouse, by executing any and all documents, including without limitation, change of beneficiary designations and ownership forms on any and all IRAs, annuities, retirement plans, profit sharing plans, life insurance policies and other accounts; stock powers, assignments, bills of sale, deeds, endorsements and the like; as may be required to carry out the principal's purposes as set forth in such revocable trust(s). Notwithstanding the foregoing, this paragraph shall only apply with respect to a trust if the principal then has the power (whether or not the principal can effectively exercise it because of disability or otherwise) to amend, modify or revoke such trust with respect to property attributable to the principal.

2.16 Gifts to Qualify for Assistance and to Avoid Medicaid Estate Recovery. Subject to paragraph 9 below, to make transfers to the principal's spouse and/or family members pursuant to RCW 11.94.050, as amended from time to time, which would not be prohibited by applicable law or regulation, including RCW 74.09 and applicable rules and regulations thereunder (as amended from time to time), for the purposes of qualifying the principal for medical assistance (Medicaid), Community Options Program Entry System Project (COPES), the limited casualty program for the medically needy or other similar public or private assistance. This power shall only apply in the event the principal requires, or is reasonably expected to require, the type of services and benefits available under such programs. This paragraph shall not be construed to prohibit transfers which would cause there to be a waiting period or disqualification, if in the attorney-in-fact's judgment, incurring the waiting period or disqualification is in the long run best interest of the principal and the principal's estate. This paragraph shall also allow for gifts to be made in accordance with this paragraph's provisions for the purposes of avoiding Medicaid estate recovery. The provisions of paragraph 2.18 below regarding powers to cause distributions from a trust for gifting purposes are hereby incorporated in this paragraph respecting the types of transfers and gifts contemplated by this paragraph.

2.17 Medicare Part D. The attorney-in-fact shall have the authority to choose a Medicare Part D plan or to change a Part D plan. The attorney-in-fact shall also have the authority to pursue an exception on behalf of the principal to get a non-formulary drug covered by the plan or to get a formulary drug moved to a lower cost-sharing tier.

2.18 Gifts. Subject to paragraph 9 below, to make gifts, whether outright or in trust, to the relatives of the principal and the spouses of any such relatives, in accordance with any pattern of making gifts to such persons which the principal has established or planned to establish or in such amounts as the attorney-in-fact shall determine appropriate so long as such gifts would be in the best interests of the principal and those interested in the estate of the principal, such determination to be made in the sole discretion of the attorney-in-

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fact. This power shall include the power to make such gifts to, or from, any account, guardianship estate, custodianship or trust estate from which or to which, the principal could make such gifts, and the power to cause the custodian, guardian or trustee to do so, or accept such. If the property however is subject to trust, then this power may only be exercised in a manner whereby the trustee distributes the property to the principal so that the principal (or the principal's legal guardian or attorney-in-fact) may independently use such property for such gifting purposes. The foregoing power to make gifts shall also be deemed to include the power to make contributions to tax-favored funds for higher education commonly referred to as '529 plans' for any one or more of such beneficiaries in any amount up to the maximum for which an exclusion is then available under applicable federal tax laws, notwithstanding anything contained herein to the contrary.

2.19 Community Property Agreements, Beneficiary Designations. To agree with the principal's spouse to make, amend, alter or revoke any community property agreement, agreement as to status of property, or other document of similar import entered into by the principal and spouse, and make, amend, alter or revoke any of the principal's life insurance beneficiary designations and retirement plan beneficiary designations so long as in the sole discretion of the attorney-in-fact such action would be in the best interests of the principal and those interested in the estate of the principal.

2.20 Maintenance of Property. Maintain, repair, improve, invest, manage, insure, rent, lease, and in any manner deal with any real or personal property, tangible or intangible, or any interests therein, the principal owns or may hereinafter acquire, upon such terms and conditions as the attorney-in-fact shall deem proper.

2.21 Power to Confer With Attorney. My attorney-in-fact is specifically authorized to contact and employ the services of the attorney who drafted this Durable General Power of Attorney. This may be done, in my attorney-in-fact's discretion, when necessary for the provision of legal services to my attorney-in-fact when, in the attorney-in-fact's sole discretion, the employment of the drafting attorney is in the best interest of the principal.

2.22 Limitations on Exercise of Powers in Favor of Attorney-in-Fact.

2.22.1 Limitations. The attorney-in-fact shall not be authorized to exercise any of the powers set forth above for his/her own benefit or in satisfaction of a legal obligation of the attorney-in-fact except with the express written consent or authorization of the Special Attorney-in-Fact identified below.

2.22.2 Special Attorney-in-Fact. I hereby designate HANNAH TAYLOR to serve as Special Attorney-in-Fact for the sole purpose of authorizing and consenting to the exercise of powers by the attorney-in-fact that would bestow a benefit on the

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attorney-in-fact, including without limitation, gifts to the attorney-in-fact. HAAKON TAYLOR shall have the power to designate for appointment without court proceedings a succession of alternate Special Attorneys-in-Fact when and if the foregoing designee is unable or unwilling to serve. Any such designation shall be written and acknowledged. In exercising this authority the Special Attorney-in-Fact shall be governed by the general criterion and limitations set forth above.

2.23 Support Obligations. To support and/or continue to support any person whom I have undertaken to support or to whom I may owe an obligation of support, in the same manner and in accordance with the same standard of living as I may have provided in the past (adjusted if necessary by circumstances and inflation) including, but not limited to, the payment of real property taxes; payments on loans secured by my residence; maintenance of my residence; food; clothing and shelter; medical, dental and psychiatric care; normal vacations and travel expenses; and education (including, but not limited to, education at vocational and trade schools, training in music, stage, arts and sports, special training provided at institutions for the mentally or physically handicapped, undergraduate and graduate study in any field at public or private universities, colleges or other institutions of higher learning), and in providing for such education to pay for tuition, books and incidental charges made by the educational institutions, travel costs to and from such institutions, room and board, and a reasonable amount of spending money.

2.24 Rental Property. As to any interest in real properties, including but not limited to my personal residence, wherever located and whenever acquired or received, whether acquired by me or for me by my attorney-in-fact, my attorney-in-fact shall have the power to lease, sell, change the form of title, release, convey, mortgage, hypothecate, or otherwise encumber, and convey by way of deed of trust, upon such terms and conditions and under such covenants as my attorney-in-fact shall deem proper, to grant options; to eject, remove, or relieve tenants or other person from and recover possession of, such property by all lawful means; to collect, receive any receipt for rents and profits from such properties.

3. PURPOSES. The attorney-in-fact shall have all powers as are necessary or desirable to provide for the support, maintenance, health, emergencies, and urgent necessities of the disabled or incapacitated principal.

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4. **EFFECTIVENESS.** This power of attorney shall be immediately effective. It shall not be affected by the principal's subsequent disability or incompetence, and shall continue until terminated as provided below.

5. **DURATION**. This durable power of attorney becomes effective as provided in paragraph 4 hereof and shall remain in effect for the period and to the extent permitted by Chapter 11.94 of the Revised Code of Washington, as amended, or until revoked or terminated under paragraphs 6 or 7 hereof, notwithstanding any uncertainty as to whether the principal is dead or alive.

6. **REVOCATION**. This power of attorney may be revoked, suspended, or terminated in writing by the principal with written notice to the designated attorney-in-fact pursuant to paragraph 7 hereof. In addition, if this power of attorney has been recorded, the written instrument of revocation shall be recorded in the office of the recorder or auditor of any county in which the power of attorney is recorded.

7. **TERMINATION**

a. **By Appointment of Guardian**. The appointment of a guardian of the estate of the principal vests in the guardian, with court approval, the power to revoke, suspend, or terminate this power of attorney. The appointment of a guardian of the person only does not empower the guardian to revoke, suspend, or terminate this power of attorney.

b. **By a Court of Competent Jurisdiction**. A court of competent jurisdiction may judge that the principal is no longer disabled or incapacitated at law and thereby terminate or modify this power of attorney.

c. **By Two Qualified Physicians**. Two qualified physicians may certify in writing that the principal's incapacity or disability has abated.

d. **Marital Dissolution/Legal Separation**. The designation of the principal's spouse as attorney in fact shall terminate upon the filing of a petition for marital dissolution or legal separation by either the principal or the principal's spouse.

e. **By Death of Principal**. The death of the principal shall be deemed to revoke this power of attorney at the time the attorney-in-fact receives actual knowledge or actual notice of such death.

8. **NOMINATION OF GUARDIAN**. If it should at any time be necessary to appoint a guardian or limited guardian of the person or estate of the principal, the principal hereby nominates the then acting attorney-in-fact designated above as the principal's said guardian or limited guardian.

9. **ASCERTAINABLE STANDARD**. Notwithstanding any provision of this power of attorney or of applicable law seemingly to the contrary, any right or power exercisable by the attorney-in-fact, which would otherwise constitute a general power of

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appointment in the attorney-in-fact under Sections 2041 or 2514 of the Internal Revenue Code, may only be exercised by the attorney-in-fact in his or her favor for the purpose of providing for the attorney-in-fact's health, education, support or maintenance.

10. ACCOUNTING. The attorney-in-fact shall keep a reasonable record of actions taken on the principal's behalf and shall be reimbursed for all costs and expenses reasonably incurred. In addition, the attorney-in-fact shall be entitled to receive at least annually, without court approval, reasonable compensation for services performed on the principal's behalf. The attorney-in-fact may waive this right to compensation. Upon request of the principal, the guardian or limited guardian of the estate of the principal, the personal representative of the principal's estate, or an heir or residual heir 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.

11. DURABLE NATURE. All acts done by the attorney-in-fact during any period of the principal's disability, incapacity, or uncertainty as to whether the principal is dead or alive shall have the same effect and inure to the principal's benefit and bind the principal or the principal's guardians, heirs, beneficiaries, and personal representatives as if the principal were alive with full capacity and not disabled. This power of attorney shall not be affected by the disability of the principal.

12. INDEMNITY. The principal and the principal's estate shall hold harmless and indemnify the attorney-in-fact from all liability for acts (or omissions) done in good faith and not in fraud of the principal; provided, however, this indemnity shall not extend to acts or omissions constituting gross negligence or intentional wrongdoing.

13. RELIANCE. Any person acting without negligence and in good faith in reasonable reliance on this power of attorney shall not incur any liability thereby. Any action taken, unless otherwise invalid or unenforceable, shall be binding on the heirs, beneficiaries and personal representative of the principal.

14. WAIVER OF CONFIDENTIALITY. This instrument shall constitute a limited waiver of the attorney-client privilege that I have established with any attorney with whom I have established a confidential relationship. The privilege is waived for the limited purpose of permitting my attorney to release any and all information to my Agent that is necessary to assist my Agent in performing his or her duties.

15. GOVERNING LAW. This instrument shall be governed by Chapter 11.94 of the Revised Code of Washington and by other applicable Washington law. All references made herein to Washington statutes shall include any amendments or successor legislation.

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IN WITNESS WHEREOF, I have executed this Durable General Power of Attorney on the 7th day of October, 2014.

PRINCIPAL:

ALAN J. TAYLOR
Address: 18284 Marriott Lane
Bellingham, WA 98229

STATE OF WASHINGTON)
) ss.
COUNTY OF WHATCOM)

I certify that I know or have satisfactory evidence that ALAN J. TAYLOR is the person who appeared before me, and said person acknowledged that he signed this instrument and acknowledged it to be his free and voluntary act for the uses and purposes mentioned in the instrument.

Dated this 7th day of October, 2014.

KIMBERLY THANJAN
NOTARY PUBLIC
STATE OF WASHINGTON
COMMISSION EXPIRES
SEPTEMBER 20, 2018

KIMBERLY THANJAN
Notary Public in and for the
State of Washington
Residing in Bellingham
My commission expires: 09/20/18

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WITNESS STATEMENT

I declare that the person who signed or acknowledged this document is personally known to me, that he signed or acknowledged this durable power of attorney in my presence, and that he appears to be of sound mind and under no duress, fraud, or undue influence. I am not the person appointed as agent by this document. I further declare that I am not related to the principal nor entitled to any part of his estate under a will now existing or by operation of law.

Signature

October 7, 2014
Date

Libby Olson
Printed Name

Address: 2828 Northwest Avenue
Bellingham, WA 98225-2335

Signature

October 7, 2014
Date

Brooke Mazar
Printed Name

Address: 2828 Northwest Avenue
Bellingham, WA 98225-2335

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ACCEPTANCE OF APPOINTMENT

I, the attorney-in-fact named above, hereby accept appointment as attorney-in-fact in accordance with the foregoing Durable General Power of Attorney of ALAN J. TAYLOR.

Signed this 7th day of October, 2014.

GRETCHEN E. TAYLOR
Attorney-in-Fact

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ELDER LAW OFFICES OF BARRY M. MEYERS, P.S.
2828 Northwest Avenue
Bellingham, Washington 98225
Telephone: (360) 647-8846 Fax: (360) 647-8854