

WHEN RECORDED RETURN TO:

Paul M. DeBolt
PO Box 749
Woodland, WA 98674

DOCUMENT TITLE(S):

General Durable Power of Attorney

REFERENCE NUMBER(S) OF DOCUMENTS ASSIGNED OR RELEASED:

GRANTOR:

Elmerna L. DeBolt, as her sole and separate property

GRANTEE:

Paul M. DeBolt

LEGAL DESCRIPTION:

Lots 1 and 2 and the North Half of Lot 6 of Block 1 of the ESTABROOK ADDITION TO THE TOWN OF CARSON, according to the recorded Plat thereof, recorded in Book A of Plats, Page 31, in the County of Skamania, State of Washington.

TAX PARCEL NUMBER(S):

03-08-29-1-1-0100-00

Skamania County Assessor

Date 12-19-16 Parcel# 3-8-29-1-1-100

Jm

When Recorded Return To:

GENERAL DURABLE POWER OF ATTORNEY

Grantor: DeBolt, Elmerna L.
Grantee: DeBolt, Paul M.
DeBolt, Ann C.

I, **Elmerna L. DeBolt**, a resident of the State of Washington, hereby appoint my son, **Paul M. DeBolt**, as my attorney in fact to act in my name and for my benefit. In the event my son is unable or unwilling to act as my attorney in fact, I hereby appoint my daughter-in-law, **Ann C. DeBolt** as my attorney in fact.

FOR THE FOLLOWING PURPOSES:

1. General Powers. My attorney in fact shall have all the powers of an absolute owner over my assets and liabilities, as provided in RCW 11.94, to act as my fiduciary in my name and for my benefit, whether such asset or liability is located within the State of Washington or elsewhere, to do all things that I might do if personally present and legally competent.

2. Specific Powers. In furtherance thereof, and not in limitation of the powers granted by this power of attorney, I expressly empower my attorney in fact:

a. Accounts Receivable. To demand, sue for, collect and receive all sums of money, debts, legacies, rents, interest, dividends, annuities, insurance proceeds and other intangible amounts which are now due or shall hereafter become due, and which belong to me and to use all lawful means for the recovery thereof, and to compromise and settle any claims for funds due me.

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b. Accounts Payable. To pay any just and lawful debt, rent, interest, principal, judgments or other demands which are now due or may hereafter become due, owing or payable by me.

c. Real Estate. To agree to purchase or sell any real estate or interest therein by written earnest money agreement or other written document, to purchase or sell real estate or any interest therein by deed or real estate contract, to take possession of any real estate owned by me by any lawful means and to institute suit for such possession if necessary. In this regard, my attorney in fact shall have the right to institute suit for unlawful detainer, foreclosure of mortgage or to quiet title and to forfeit any real estate contract or foreclose any deed of trust by judicial or nonjudicial means, to rent real estate for my use or rent any real estate belonging to me to others and execute any rental agreements or leases on my behalf, to plat, subdivide and develop any real estate owned by me and to dedicate any plat, street, alley or public way, and to authorize and contract for any improvements to or repairs to real estate owned by me. To carry out the terms of this paragraph and without limiting the authority of my attorney in fact, my attorney in fact shall have the authority to execute any and all documents on my behalf, including but not limited to, escrow, collection and closing instructions, closing statements and loan applications.

d. Personal Property. To agree to purchase or sell any personal property or interest therein by written document, to purchase or sell any personal property or interest therein by bill of sale or other appropriate document, to rent personal property for my use or rent personal property belonging to me to others and execute any rental agreements or leases on my behalf, to take possession of any personal property owned by me by any lawful means and to institute suit for such possession if necessary, to authorize and contract for any improvements to or repairs to personal property owned by me.

e. Securities. To purchase or sell any securities or any interest therein and in that regard to endorse or transfer any security including stock certificates, stock powers, bonds, mutual funds and to execute affidavits of domicile or other documents necessary to effect the transfer of such property or interest, to take possession of any security or register same in the name of any stock broker or stock brokerage account.

f. Loans and Investments. To loan and invest any monies now in my possession or hereafter acquired by me and to accept any note, mortgage, deed of trust or security interest in any tangible or intangible personal property as my attorney in fact shall think fit and to release, satisfy or reconvey in whole or in part any such security interest.

g. Borrowing. To borrow any funds in my name, secured or unsecured, in such amount and upon such terms and conditions as my attorney in fact shall think fit, and to execute any note, mortgage, deed of trust, or security interest in any tangible or intangible personal property, granting the lender a security interest in my property in such manner as my attorney in fact shall think fit.

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h. Bank Accounts. To make deposits to and withdrawals from and to open and close any savings or checking account or any certificate of deposit or money market fund in my name alone, or in my name and the names of others, and to carry out the terms of this paragraph, to sign checks, drafts or money orders for payment of any of my bills or daily expenses or for any reason related to the use of other powers of my attorney in fact set forth hereunder or to endorse my name on any check, draft or money order for deposit into such account.

i. Safe Deposit Box. To have access to the contents of any safe deposit box in my name or in my name and the name of others.

j. Business or Farm Property. To operate any business or farm property in such manner as my attorney in fact shall think fit, including the right to exercise with respect to the management and disposition thereof all of my rights and powers, including the authority to broaden, limit or change the scope or nature of the business or farm property.

k. Health Care Decisions. To give informed consent on behalf of the principal to obtain medical, surgical, health and/or nursing care treatment or non-treatment, as provided in Chapter 7.70 RCW; provided, however, that my attorney in fact may not consent, without court approval, to any procedure referred to in RCW 11.92.043(5) that requires court approval before a guardian may consent to it. I have also executed a Directive to Physicians under the Natural Death Act of the State of Washington. My attorney in fact shall have power to approve and direct the withholding or withdrawing of life sustaining procedures, including, but not limited to utilizing mechanical or other artificial means such as cardiopulmonary resuscitation, defibrillation, the use of a respirator, intubation, the insertion of a naso-gastric tube and intravenous nutrition and hydration as set forth therein.

l. Health Insurance Portability and Accountability Act ("HIPAA") Authorization. By executing this document I authorize any physician, hospital, laboratory, insurer, government agency, health care provider, employer, or person or entity with any type of working relationship with any of the above, present or past, to furnish any and all medical information, otherwise protected under HIPAA or any other federal or state law, regarding myself to my attorney in fact to enable him or her to make health care decisions on my behalf. My attorney in fact is authorized to communicate directly with my healthcare providers, to obtain any and all health care information or opinions, and/or to view or receive any x-rays, hospital records, physician's records or any other health care information whatsoever. My attorney in fact shall be my "Personal Representative" as defined by the HIPAA regulations. I acknowledge that I may revoke this authorization at any time and for any reason by a written instrument signed by me. I further acknowledge that my attorney in fact may, at his or her sole discretion, redisclose any information received on my behalf. This authorization shall expire

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with my death and shall be effective unless or until it is revoked or unless or until the attorney(s) in fact named herein are unable or unwilling to act as such.

m. Disclaimers. To disclaim pursuant to the laws of the State of Washington and the Internal Revenue Code all or any assets, property or interests to which I might be entitled as a beneficiary. In disclaiming, my attorney in fact may rely on the advice of my attorney regarding my estate planning objectives.

n. Gifts. To make gifts to my spouse, if any, and to my family members or any charitable organization operating as such under the laws of the Internal Revenue Code, provided a gift to any individual other than my spouse, if any, shall not exceed the annual gift tax exclusion allowed by the Internal Revenue Code or the law of any state in which I am domiciled at the time such gift is made. In making any such gift my attorney in fact shall make the gift consistent with any estate plan that I currently have in place. Further, my attorney in fact may consider a pattern of gifting established by me, my ability to continue making such gift or gifts, my continued health and well-being, the impact of inflation upon the value of such gifts, reduction of death taxes at the time of my death and other estate planning considerations.

o. Governmental Assistance Programs. To make transfers of property to my spouse, if any, family members or third person(s) to qualify me for the benefits offered by government programs, provided however that such transfers shall be consistent with my estate plan. My attorney in fact is further authorized to make transfers of property to any trust, whether or not created by me, in the event the trust benefits me and does not have dispositive provisions which are different from those which would have governed the property had it not been transferred to the trust, and to execute assignments of assets pursuant to RCW 74.09.585.

p. Estate Planning. To establish a trust for my benefit or make transfers to a trust for my benefit so long as the trust is consistent with any estate plan I currently have in place and to modify or revoke on my behalf any will, codicil, community property agreement, joint tenancy agreement, revocable trust, or contract beneficiary designations including, but not limited to, such designations made with respect to life insurance policies, annuity contracts, employee benefit or other retirement plans, or securities which are payable on death as authorized by RCW 21.35, to accomplish any of the following purposes: (1) to facilitate the transfer of property at the time of my death; (2) to qualify me for the benefits offered by government programs; or (3) to reduce or eliminate inheritance and estate taxes payable as a result of the death of me or my spouse, if any.

q. Tax Matters. To handle all my tax matters including but not limited to those before the Internal Revenue Service and the taxing authority of any state of which I am a resident, whether such residence is my domicile or otherwise, and of any state which has asserted a claim for tax. This authority shall include the authority to submit an Internal Revenue Service Form 2848 with a statement attached to it indicating the validity of this power of attorney. My

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attorney in fact shall have authority to pay any tax or assessment; appear for and represent me, in person or by attorney, in all tax matters; execute any power of attorney forms required by the Internal Revenue Service, the state in which I reside, or any other taxing authority; receive confidential information from any taxing authority; prepare, sign, and file federal, state, and local tax returns and reports for all tax matters, including income, gift, estate, inheritance, generation-skipping, sales, business, FICA, payroll, and property tax matters; execute waivers, including waivers of restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of a claim for credit or refund; execute consents, closing agreements, and other documents related to my tax liability; make any elections available under federal or state tax law; and delegate authority or substitute another representative with respect to all matters described in this paragraph.

r. Fiduciary. To act in my capacity as a fiduciary so long as the governing document which appoints me as a fiduciary allows me to appoint my attorney in fact to act in the capacity as a fiduciary in my stead.

s. General. To provide for my support, maintenance, emergencies, welfare, comfort, investments, necessities and health.

t. Electronically Stored Information. To receive from any person or entity that possesses, custodies, or controls any electronically stored information of mine or that provides to me an electronic communication service or remote computing service, whether public or private, and to divulge to my attorney in fact at any time, if necessary: (1) any electronically stored information of mine; (2) the contents of any communication that is in electronic storage by that service or that is carried or maintained on that service; and (3) any record or other information pertaining to me with respect to that service.

This authorization is to be construed to be my lawful consent under the Electronic Communications Privacy Act of 1986, as amended; the Computer Fraud and Abuse Act of 1986, as amended; and any other applicable federal or state data privacy law or criminal law. This authorization is effective immediately. Unless this authorization is revoked by me in writing while I am competent, this authorization continues to be effective during any period that I am incapacitated and continues to be effective after my death.

Unless a person or entity has received actual notice that this authorization has been validly revoked by me, that person or entity receiving this authorization may act in reliance on the presumption that it is valid and unrevoked, and that person or entity is released and held harmless by me, my heirs, legal representatives, successors, and assigns from any loss suffered or liability incurred for acting according to this authorization.

3. Durable Power. This power of attorney shall not be affected by my disability and shall take effect as set forth in Section 4.

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4. Effectiveness. This power of attorney shall become effective immediately.

5. Definition of Disability. Disability shall include the inability to manage property and affairs effectively for reasons such as, but not limited to, mental illness, mental deficiency, developmental disability, mental retardation, physical illness, advanced age, chronic or excessive use of drugs, chronic intoxication, confinement by governmental authority, detention by a foreign power or disappearance. I shall be deemed to have full capacity and not be disabled unless my physician determines otherwise in a signed writing delivered to my attorney in fact. In the case of confinement, detention or disappearance, disability may be evidenced by a written statement of a qualified person with knowledge of such disability. Upon my request, my physician, shall determine whether I am no longer disabled and evidence its determination in a signed writing delivered to my attorney in fact. Alternatively, incompetence or competence may be established by a finding of a court having jurisdiction over me.

6. Guardian. In the event it is necessary to appoint a guardian or limited guardian for my person or estate, I appoint my son, **Paul M. DeBolt**, for that purpose. In the event my son is unable or unwilling to act as guardian or limited guardian, I hereby appoint my daughter-in-law, **Ann C. DeBolt**, to act as guardian or limited guardian for my person or estate.

7. Revocation of Prior Powers of Attorney. Any powers of attorney I may have previously executed are hereby revoked in their entirety.

8. Termination. Notwithstanding any uncertainty as to whether I am alive or dead, this Power of Attorney shall continue in effect to the extent permitted by law until revoked or terminated.

a. While competent, I may revoke this power of attorney by written notice to my attorney in fact and by recording a document of revocation in the Office of the Auditor of Skamania County, Washington.

b. The appointment of a guardian of my estate shall vest in that guardian, with court approval, the power to revoke, suspend or terminate this power of attorney. A guardian of my person only shall not have such power.

c. My death shall revoke this power of attorney only at such time as my attorney in fact receives actual written notice of my death.

9. Reliance. As long as neither my attorney in fact nor any person dealing with my attorney in fact has, at the time of any act taken pursuant to this Power of Attorney, received actual knowledge or written notice of revocation or termination of this Power of Attorney by

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