

# NOT AN OFFICIAL DOCUMENT

2022-546758  
11/22/2022 10:06 AM  
TOTAL FEES: 25.00  
BY: SP  
PG #: 6

STATE OF INDIANA  
LAKE COUNTY  
FILED FOR RECORD  
GINA PIMENTEL  
RECORDER

## DURABLE POWER OF ATTORNEY

Mary Parsley a/k/a

I, **MARY E. PARSLEY** ("Principal"), of Lake County, Indiana, being at least 18 years of age and mentally competent, do hereby designate **TREVOR L. PARSLEY**, as my true and lawful attorney-in-fact. Should **TREVOR L. PARSLEY**, become unwilling or unable to serve, I designate **KEVIN PARSLEY**, as my first alternate true and lawful attorney-in-fact.

### I. POWERS:

The above named attorney-in-fact shall have the following powers:

I also designate my attorney in fact to sign on my behalf, and direct all banks, investment companies and financial institutions to permit my attorney in fact to sign my name, change signature cards, and take any other action with respect to my individual accounts, my trust accounts, investment accounts and all others.

To make, draw and endorse promissory notes, checks or bills of exchange and to waive demand, presentment, protest, notice of protest, and notice of non-payment of all such instruments;

To make and execute any and all contracts;

To purchase, sell, dispose of, assign and pledge notes, stocks, bonds and securities, and to exercise such voting rights as my ownership of any notes, stocks, bonds and securities may entitle me, either in person or by proxy;

To sell, purchase, dispose of, assign and pledge any U.S. Savings Bonds and U.S. Treasury Securities in which I may have an interest, including flower bonds;

To receive and to demand all sums of money, debts, dues, accounts, bequests, interest, dividends and demands whatsoever which are now or shall hereafter become due or payable to me and to compromise, settle or discharge the same;

To have access to any and all safe deposit boxes in my name and to open, inspect, inventory, place items in or remove from, and close said safe deposit boxes;

To bargain for, contract concerning, buy, sell, encumber and in any way and manner, deal with personal property of any kind or nature and to apply or make use of my property for my support and the support of those persons to whom I owe an obligation of support;

FIDELITY NATIONAL TITLE  
FNW2203597

# NOT AN OFFICIAL DOCUMENT

To execute instruments to effect the transfer of title to any motor vehicle or any other tangible asset, or interest therein, owned by me the title to which is transferred by written instrument;

To maintain, purchase, surrender, acquire, assign, pledge, make claims under, borrow against, partially or fully liquidate, change beneficiaries, designate insureds, and generally deal in all forms of insurance and claims thereon, except on any policies of life insurance insuring the life of the attorney-in-fact herein;

To purchase, sell, mortgage, convey and lease any interest in real estate, wherever located, of which I may be owner now or hereafter;

To transfer property which I may own or have an interest in, whether real, personal, tangible or intangible, into any revocable trust established by me as Settlor, provided such Trust does not expressly prohibit such transfer.

To represent me in all matters relating to taxation, whether by the Federal government, the government of any State or any local government unit and to prepare, sign and file any documents or forms that may be required in these matters;

To represent me as a taxpayer before any office of the Internal Revenue Service for the following tax matters:

Type of	Form	Years
Individual	1040	1999, 2000, 2001, and all years thereafter
Gift	709	1976 and all years thereafter
Withholding	942	1976 and all years thereafter
FICA	W-2s, etc.	1999, 2000, 2001, and all years thereafter

The attorney-in-fact is authorized, subject to revocation, to receive confidential information and to perform any and all acts that the principal can perform with respect to the above specified tax matters. The attorney-in-fact expressly has the power to receive, endorse and cash refund checks and the power to sign any returns for the principal, and I hereby ratify and confirm all that my attorney-in-fact shall do by virtue hereof. The Internal Revenue Service and all other taxing authorities are requested to send all notices and all other written communications in proceedings involving the above tax matters to the attorney-in-fact named above and a duplicate copy thereof to the principal (taxpayer).

To conduct financial and estate planning on my behalf, considering factors related both to my disability and/or my demise, and in furtherance of the exercise of this power, I specifically confer upon my agent or attorney-in-fact by way of example and not by way of limitation, authority to engage in the following acts:

- A. To make a gift or gifts at any time or times of any or all of my assets, stock, cash, property or interests in property, including any right to receive income from any source and including a change of ownership of beneficiary on any policy of life insurance I may own, to those persons and in the same proportions as set forth in

# NOT AN OFFICIAL DOCUMENT

the specific bequests and residuary of my Last Will and Testament, my Revocable Living Trust (or, if I have Will or Trust, then in accordance with the Indiana statutes on descent and distribution), and without regard to any restrictions on aggregate yearly value of a gift to an individual as set forth in I.C. 39-5-5-9. To the extent that my attorney-in-fact is a beneficiary of my estate or trust, then he or she is specifically authorized to receive a proportionate share of any gift made of my assets.

B. The creation or amendment of any trust or trusts, provided that the terms and provisions provide for the distribution of the trust assets upon my demise in the same manner as that set forth in my Last Will and Testament (or, if I have no Last Will and Testament, then in accordance with the Indiana statutes on descent and distribution), or in accordance with my intentions previously expressed to my family, friends or attorney-in-fact.

C. To make a transfer pursuant to I.C. 30-2-8.5, commonly known as the Indiana Uniform Transfers to Minors Act, or under any similar law of another jurisdiction, provided that the minor beneficiary of such transfer is a beneficiary under the residuary clause of my Last Will and Testament, a distributee under my Revocable Living Trust (or, if I have no Last Will and Testament, then in accordance with the Indiana statutes on descent and distribution) and further provided that the gift or transfer made is in proportion to gifts or transfer made to the remaining named beneficiaries.

D. To disclaim any property or interest in property or powers to which for any reason and by any means I may become entitled, whether by gift, testate or intestate succession; to release or abandon any property or powers which I may now or hereafter own, including any interests in or rights over trusts (including the right to alter, amend, revoke or terminate). In exercising such discretion, my attorney-in-fact may take into account such matters as shall include but shall not be limited to any reduction in estate or inheritance taxes on my estate, the effect on any public benefits to which I may be or may become entitled including any transfer penalty which may be assessed on account of the disclaimer, and the effect of such enunciation or disclaimer upon persons who would receive the renounced or disclaimed property.

E. To change beneficiaries or ownership of any life insurance policies on my life.

F. The use of any other financial and estate planning devices I, myself, might use were I personally present, competent and acting in my own behalf.

G. In carrying out these gifting powers, my attorney-in-fact shall be guided by the standard that the estate planning powers are designed, in part, for the preservation of my assets and he or she shall exercise such powers in such a way as to provide for my best interests and the best interests of the beneficiaries of my

# NOT AN OFFICIAL DOCUMENT

estate and trust plans. My attorney-in-fact may exercise any estate planning power without any prohibition against self-dealing.

H. Although Indiana Code Section 30-5-5-15(a)(4) states that my attorney-in-fact may not make or change a Will, I herewith expressly permit my attorney-in-fact to make and change my Will in accordance with my intentions previously expressed to my family, friends or attorney-in-fact.

To purchase any type of property that is considered to be an exempt resource under 470 IAC 1.2-3-17.

To purchase from a reputable insurance company a non-assignable, non-cancelable single premium, irrevocable straight life commercial annuity for my life, which annuity shall provide monthly installment payments either to me or to my spouse at the discretion of my attorney-in-fact and may provide that if I die before the initial cost of the annuity has been paid, then the remaining balance shall be distributed to the same beneficiaries of my Last Will and Testament in effect at the time of the purchase of such annuity.

If I am married, to execute on my behalf a post-nuptial agreement with my spouse providing for the allocation of any property interest in marital property and the effectiveness or waiver of any rights I may have as to the marital estate including but not limited to the right of election against the estate of my spouse should he or she predecease me as set forth in I.C. 29-1-3-1, and the spousal allowance as provided under I.C. 29-1-4-1.

## II. INCORPORATION BY REFERENCE:

Consistent with I.C. 30-5. Chapter 5 "Powers", my attorney-in-fact shall, in addition to the powers in Section I above, have the following powers as set forth in I.C. 30-5, Chapter 5 "Powers" which I hereby incorporate in full herein by reference:

- Real Property Transactions (Section 2)
- Tangible Personal Property Transactions (Section 3)
- Bond, Share and Commodity Transactions (Section 4)
- Bank Transactions (Section 5)
- Business Operating Transactions (Section 6)
- Insurance Transactions (Section 7)
- Beneficiary Transactions (Section 8)
- Gift Transactions (Section 9)
- Fiduciary Transactions (Section 10)
- Claims and Litigation (Section 11)
- Family Maintenance (Section 12)
- Benefits for Military Service (Section 13)
- Record, Reports and Statements (Section 14)
- Estate Transactions (Section 15)

# NOT AN OFFICIAL DOCUMENT

Delegation of Authority (Section 18)  
All other Matters (Section 19)

### III. EFFECTIVE DATE:

This Durable Power of Attorney shall become effective on the date hereof, and shall not be affected by my subsequent disability, incompetence or incapacity or lapse of time.

### IV. TERMINATION:

I hereby reserve the right of revocation; however, this Durable Power of Attorney shall continue in full force and effect until I have executed and recorded in the Recorder's Office of the county of my domicile a written revocation hereof.

Any person dealing with the attorney-in-fact may presume, in the absence of actual knowledge to the contrary, that this Durable Power of Attorney was validly executed and the principal was competent at the time of execution. No person relying on this Durable Power of Attorney shall be required to see to the application of any property delivered to or controlled by the attorney-in-fact or to question the authority of the attorney-in-fact. Any person who acts in good faith reliance on a copy of this Power following my disability or incompetence will be fully protected and released to the same extent as though the reliant had dealt directly with the principal as a fully-competent person; further, I agree to indemnify and hold harmless any person who, in good faith, acts under this Durable Power of Attorney or transacts business with my attorney-in-fact in reliance upon this Power, without actual knowledge of its revocation. In the event that any portion of this power of attorney shall be determined ineffective, the remaining provisions shall still apply.

### V. NOMINATION OF GUARDIAN

In the event a judicial proceeding is initiated to establish a guardianship over my person, I nominate my Health Care Representatives, to serve as such guardian. In the event a judicial proceeding is initiated to establish a guardianship over my estate, I nominate, my Attorney in Fact to serve as such guardian.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 24<sup>TH</sup>  
day of February, 2022



Fred M. Cohead  
Notary Public Seal State of Indiana  
Hendricks County  
Commission # 858771  
My Commission Expires 04/03/2025

MARY E. PARSLEY a/k/a Mary Parsley

# NOT AN OFFICIAL DOCUMENT

STATE OF INDIANA                    )  
  ):SS  
COUNTY OF MARIEN            )

Before me, a Notary Public in and for said County and State, personally appeared **MARY E. PARSLEY**, who acknowledged the execution of the foregoing Durable Power of Attorney.                    a/k/a Mary Parsley

WITNESS my hand and notarial seal this 24<sup>th</sup> day of February, 2022

  
Notary Public - Signature

FRED M. CONRAD  
Notary Public - Printed



My Commission expires:  
04/03/2025

My County of Residence:  
HENDRICKS

This document prepared by Curtis E. Shirley, Attorney at Law, 1905 S. New Market St., Ste. 200, Carmel, Indiana 46032 Telephone 317-439-5648