

[REDACTED]

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**From:** [REDACTED]  
**Sent:** Tuesday, May 20, 2025 6:24 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Subject:** Re: Inquiry About Property Tax Exemption for Disabled Trust Beneficiary, David [REDACTED]  
**Attachments:** [REDACTED]

You don't often get email from alizamreece@comcast.net. [Learn why this is important](#)

[REDACTED]

Attached please also find David's Social Security Benefit Statement for 2025.

Sincerely,

[REDACTED]

On May 20, 2025 5:18 PM, [REDACTED] wrote:  
Date: May 20, 2025

To: [REDACTED] County Assessor's Office

Attn: [REDACTED]

Subject: Inquiry About Property Tax Exemption for Disabled Trust Beneficiary

Dear [REDACTED]

I was nice meeting you over the phone today. I appreciate you returning my call so quickly. I am writing on behalf of my brother, David [REDACTED] who resides at [REDACTED]. The Property ID is [REDACTED]. David is 59 years old and permanently disabled, receiving monthly Social Security Disability Insurance (SSDI) benefits. He lived in the home, with our mother from May 2017 until April 2025, when she passed away.

Our mother, Antoinette [REDACTED] who previously qualified for a senior property tax exemption, passed away on April 10, 2025. The property is now held in an irrevocable trust that includes a special needs sub-trust for David, and he continues to reside in the home as a life tenant, per the trust's intent.

We recently received a corrected property tax statement showing that the senior exemption has been removed. We are inquiring whether David may be eligible for a property tax exemption or deferral under the disability-related programs provided by Washington State, considering his income, disability status, and life tenancy.

We have provided the following documentation:

- SSDI benefit statement

- Our Mother's death certificate
- Trust documentation showing David's right to occupy the home
- Power of attorney documentation

Our cousin, Deborah [REDACTED] is the first Trustee of the Trust. I am David's Financial Power of Attorney and the second Trustee of the Trust. I have included Deborah in this email.

Please let us know what forms or steps are required to apply for any exemption or deferral that may be available under these circumstances.

David's date of birth is [REDACTED] and he receives \$1,133.00 per month in SSDI income.

Thank you again, for your time and assistance.

Sincerely,

Aliza [REDACTED]  
[REDACTED]

## Durable Financial Power of Attorney

I, David [REDACTED] born [REDACTED], residing at [REDACTED]  
[REDACTED], hereby appoint my  
sister, Aliza [REDACTED], as my attorney-in-fact to manage all  
of my financial affairs effective immediately.

If Aliza [REDACTED] is unable or unwilling to serve, I appoint  
Deborah [REDACTED] my Cousin, as successor agent. If both  
are unavailable, I appoint Brittany [REDACTED] my Niece, as  
second successor agent.

My agent shall have full authority to manage bank  
accounts, pay bills, handle taxes, interact with government  
agencies, and manage any assets or income. This includes  
authority to make gifts or transfers to the special needs sub-  
trust established under the Antoinette [REDACTED]  
Revocable Trust.

This Durable Power of Attorney is effective immediately  
and shall remain in effect unless revoked in writing.

The laws of the State of Washington shall govern this  
power of attorney.

This document must be signed before a notary public.

Dated: May 1, 2025

*David* [REDACTED]

David [REDACTED]

NOTARY

STATE OF WASHINGTON)

) ss.

COUNTY OF [REDACTED] )

On this day, a prson whom I know to be David [REDACTED]  
[REDACTED] appeared before me in-person, signed above, and  
acknowledged that the signing was done freely and  
voluntarily for the purposes mentioned above.

SUBSCRIBED AND SWORN before me on May

18, 2025.

[REDACTED]

Notary Public in and for the State  
of Washington,

residing at

[REDACTED]

My commission expires:

10/15/2025

[REDACTED]



██████████ REVOCABLE TRUST

Dated March 19, 2022

THIS TRUST AGREEMENT was executed on March 19, 2022 between Antoinette ██████████  
██████████ Trustor and Antoinette ██████████, Trustee. During the lifetime of the Trustor, this  
is a revocable Trust.

ARTICLE 1.  
TRUST PROPERTY

- A. Transfer to Trust. The Trustor has transferred to the Trust certain real and personal property, the receipt of which the Trustee hereby acknowledges.
- B. Additional Transfers. The Trustor or any other person may increase this trust by delivering to the Trustee property deemed acceptable by the Trustee. Such additional property shall be held by the Trustee subject to all provisions of this Trust Agreement.
- C. Name of Trust. This Trust shall be known as the "██████████ Revocable Trust."

ARTICLE 2  
IDENTIFICATION OF FAMILY

Antoinette ██████████ is single and has four children, David ██████████ Paul ██████████  
██████████ Aliza ██████████, and Timothy ██████████

ARTICLE 3  
RIGHTS RESERVED BY THE TRUSTOR

While the Trustor lives, she reserves the right to amend, modify, or revoke this Trust, in whole or in part, by written notice delivered to the Trustee. She further reserves the right to remove or replace a currently serving Trustee during her lifetime. Such rights shall be exercised by the Trustor or her attorney-in-fact pursuant to a power of attorney which expressly grants such authority.

ARTICLE 4  
DISTRIBUTIONS DURING TRUSTOR'S LIFETIME

A. Distributions to Trustor. While the Trustor lives, the Trustee shall pay to the Trustor so much of the net income or principal, or both, as the Trustee believes, in her discretion, to be in the best interest of the Trustor, including but not limited to, making distributions for her comfort, support, maintenance, health, education, and general welfare. The Trustee shall have all powers over Trust property that the Trustor would have had over property in her name individually. The Trustee is specifically authorized to sell, convey, purchase, lease, assign, exchange, or encumber any real or personal property held in trust including but not limited to mortgaging, borrowing against or refinancing trust property.

B. Undistributed Income. Any income of the Trust hereunder not paid to the Trustor shall be accumulated and annually added to and dealt with as principal.

C. Incapacity of Trustor. During any period in which the Trustor has been deemed to be incapacitated as defined herein, the successor Trustee is authorized during such period to distribute to or for the benefit of the Trustor so much of the net income and principal of the property held in this trust as the Trustee deems to be in the best interests of the Trustor, including, but not limited to, making distributions for the Trustor's comfort, support, maintenance, health, and general welfare in accordance with the Trustor's standard of living.

ARTICLE 5  
DISTRIBUTIONS AT DEATH OF TRUSTOR

Upon the death of the Trustor, the Trust Estate shall be distributed as follows:

- A. Tangible Personal Property. If the Trustor has left a writing signed by her that directs the distribution of her tangible personal property, the Trustee shall distribute this property accordingly. All other tangible personal property shall be distributed to as part of the residuary estate.
- B. Bequest to Residuary Estate. Subject to any bequests of tangible personal property the Trustor's remaining Trust estate, both real and personal, shall be distributed to the Trustor's son, David [REDACTED], if he survives the Trustor. The bequest for David shall be distributed to the special needs trust for his benefit provided in Article 6 below.
- C. Death of a Beneficiary. If David has predeceased the Trustor, or at his death, the trust estate, including the trust for him in Article 6 below, shall be distributed in equal shares to the Trustor's children Paul [REDACTED] Aliza [REDACTED] and Timothy [REDACTED]. If Paul, Aliza, or Timothy has predeceased the Trustor, his or her share shall be distributed to his or her descendants, by right of representation. If a deceased child has no surviving descendants, his or her share shall be distributed to the Trustor's surviving children, by right of representation. Any share for a descendant under the age of twenty- five shall be held in trust and administered under the provisions of Article 7 below.
- D. Disability of a Beneficiary. If any beneficiary of this Trust, in addition to David, is disabled or expected to need disability benefits within a year of the Trustor's death, his or her share shall be held in a discretionary special needs trust for the benefit of the disabled beneficiary, with the Trustee directed to supplement and not replace government disability benefits the beneficiary is receiving or intending to apply for. The administrative provisions of Article 6 below shall apply to the administration of any trust established pursuant to this paragraph.



ARTICLE 6  
SPECIAL NEEDS TRUST FOR DAVID [REDACTED]

A. Trust Estate. The bequest for the benefit of David [REDACTED] provided in Article 5 above, shall be held in a sub trust and administered under this Article 6. At no time shall such property become available to David or be placed in his possession, except as otherwise provided in this Article. Any other person at any time may add to the trust estate, and any property so added shall be held, administered, and distributed as provided in this Article. The trust shall be known as the "David [REDACTED] Special Needs Trust."

B. Distributions During David's Lifetime. The Trustee shall hold, administer, and distribute the trust for the benefit of David to preserve his eligibility for needs-based government benefits, including but not limited to Social Security disability benefits, Medicaid health benefits, social services through the Department of Social and Health Services, housing rent subsidies, and vocational assistance through the Department of Vocational Rehabilitation. Expenditures include by way of illustration but not limitation, expenses for: dental or medical care not covered by existing insurance or benefit programs, rehabilitative training or therapy, the purchase of exempt assets, advocacy on David's behalf, case managers, job coaching, travel, recreation, entertainment, and taxes. Expenditures shall be designed to maximize David's abilities, the quality of his life and provide financial security to the maximum extent possible. The Trustee shall use Trust assets to supplement but not replace other government benefits which David is receiving or applying for. In applying the Trust estate for the supplemental benefit of David, the Trustee shall take into consideration the applicable resource and income limitations for the government benefit programs he is receiving. The Trustee shall have the sole discretion to determine what disbursements shall be made for David's benefit, and this Trust shall not be considered a mandatory support trust. This trust is intended to be a discretionary, third party trust under the Social Security and Medicaid benefit programs and shall contain no assets or income received from David. David shall not have the legal authority to revoke the Trust or direct the use of the Trust assets for his own support and



maintenance. Any income not distributed in a calendar year shall be accumulated and added to principal at or prior to the end of such year.

C. Preserving House as Residence. As long as David chooses to reside in the residence at [REDACTED] the Trustee shall make every effort to preserve the house as a trust asset. If David chooses not to reside in the home or if the Trustee determines that it is not financially feasible to maintain the home as David's residence, the residence shall be sold and the proceeds held in trust for David's benefit.

D. Termination of Trust and Residual Beneficiaries. If this Trust terminates upon the death of David, subject to possible funeral expense payments for him, any then-remaining principal shall be distributed as provided in Article 5 above as though David had died before the Trustor.

#### ARTICLE 7

##### TRUST FOR DESCENDANTS UNDER AGE TWENTY-FIVE

A. Need for Trust. If a descendant of the Trustor's children is entitled to a share of the Trust estate and is under the age of twenty-five (25), the beneficiary's share shall be held as a separate sub-trust and administered and distributed as provided below.

B. Distributions. The Trustee shall pay to or apply for the benefit of the beneficiary as much of the net income and principal of the Trust as the Trustee deems necessary or advisable for the beneficiary's proper health, education, maintenance, or support (or any combination of them.) Any net income not distributed shall be accumulated and added to principal.

C. Termination. When the beneficiary reaches age twenty-five (25), the Trustee shall terminate the trust and distribute the Trust estate to the beneficiary, free of trust. If the beneficiary dies before attaining age twenty-five (25), the Trust estate shall be distributed in accordance with the terms of Article 5, above, as if the beneficiary had died before the Trustor.

ARTICLE 8  
POWERS OF THE TRUSTEE

The Trustee shall have all the rights, powers, and duties now or hereafter granted by law, including those set forth in RCW Title 11, or any successor provision thereto, except as modified and increased as hereinafter provided.

A. Financial Powers. The trustee is specifically authorized to sell, convey, purchase, lease, assign, exchange, or encumber any real or personal property held in trust including but not limited to mortgaging, borrowing against or refinancing trust property. The trustee shall have the power to take all actions regarding all trust banking and investment affairs, including transactions with any financial or investment institution, and to control, deal with, open and close, make deposits to and payments from bank accounts, investment accounts, deposits, and certificates. The trustee shall have authority to purchase or sell financial instruments, including but not limited to stocks, bonds, mutual funds, annuities or certificates of deposit.

B. Tangible Personal Property. Any tangible personal property shall be distributed as provided by any separate writing of the Trustor referred to in the Trustor's Last Will or as part of the Trustor's residuary estate.

C. Funding of Distributions. Distributions from any trust hereunder shall be made first from income and then from principal, if the income is insufficient.

D. Principal and Income. The Trustee may determine the allocation of receipts and expenses to income or principal, except that capital gains shall be charged to principal and specifically may make adjustments between income and principal for premiums, discounts, depreciation, or depletion (without being required to do so).

E. Power to Retain or Transfer Property. The Trustee shall continue to hold any property that the Trustee receives or acquires under the Trust as long as the Trustee deems it advisable.



F. Payment of Expenses. The Trustee may, in the Trustee's discretion, pay all or part of the expenses of last illness and funeral upon the death of a beneficiary or the beneficiary's spouse or issue.

G. Termination of Income Interest. Upon termination of a right to receive income under a trust, by death or otherwise, payments accrued or undistributed by the Trustee at the date of such termination shall be distributed to the beneficiary entitled to the next successive interest thereunder.

H. Distribution of Assets. Upon the termination of any trust or any interest in any trust created herein, the Trustee may distribute assets in kind, including undivided interests therein, and may do so without regard to the income tax basis of specific property allocated to any beneficiary (including any trust). The Trustee shall not be required to distribute assets of the trust estate or interests therein pro rata to the beneficiary or beneficiaries receiving such distribution but may, in the exercise of the Trustee's discretion, make non-pro rata distributions so long as the distributee or distributees receive assets of a value equal to the value of their respective interests in the trust as of the time of distribution.

I. Accounting of Prior Trustee. A successor Trustee may accept a predecessor's accounting without independent review or audit and shall not be liable for any loss sustained during or attributable to the period in which a predecessor served as Trustee.

J. Protection from Creditors. No right, title, interest, or equity in any trust estate or the income or increase thereof shall vest in any beneficiary until actual payment to the beneficiary by the Trustee. The Trust shall not be subject to the claims of any creditor of the beneficiary and a beneficiary shall have the power to convey, mortgage, assign or otherwise encumber or anticipate the principal, income or increase of the trust estate.

K. Power to Make Gifts. The Trustee shall have the power to make gifts, whether outright or in trust, to the Trustors' family, friends or charities, in accordance with any pattern of making gifts to such persons or charities which they have established or planned to establish, or in such amounts as the Trustee shall determine appropriate, so long as such gifts would be in the best

interests of the Trustor. The Trustee shall also have the power to make transfers of the Trust property whether outright or in trust, for the purpose of a Trustor qualifying or maintaining eligibility for governmental medical assistance or long-term care coverage, or to avoid estate recovery related to such assistance or coverage, to the full extent provided by law, should there be an actual or anticipated need for medical care or long-term care. This power shall include the power to establish a trust for a disabled child and to transfer assets to that trust in order to qualify for benefits from the Medicaid program.

L. Trustee Fees. A Trustee shall be entitled to reasonable compensation for services rendered as trustee.

#### ARTICLE 9 TRUST REPORTS

While the Trustor is serving as Trustee, she shall be relieved from compliance with any accounting requirements imposed by law. If the Trustor is not serving as Trustee, the Trustee's books and records shall be available for reasonable examination by the beneficiaries of any trust during all business hours, and the Trustee shall render an annual written accounting to the Trustor and to any residual trust beneficiaries upon the Trustor's death, showing all activities of the Trust, including changes in net asset values and a listing of income and expenditures.

#### ARTICLE 10 PARTIES DEALING WITH TRUSTEE

Any person or financial institution dealing with the Trustee with respect to any property held in trust shall be absolutely free in dealing with the Trustee on the same basis as though the Trustee was the same person as the Trustor and, as such, was the absolute owner of the said property, without any conditions, restrictions, or qualifications whatsoever.



ARTICLE 11  
NO BOND REQUIRED

No Trustee named herein need give bond in any jurisdiction. If a fiduciary's bond may not be dispensed with, the Trustor requests that the bond be accepted without surety and in the lowest possible amount. In the absence of breach of trust, no Trustee shall ever be required to qualify before, be appointed by, or account to any court or obtain the order or approval of any court in the exercise of any power or discretion herein given.

ARTICLE 12  
TRUSTEE

A. Initial Trustee and Successor Trustee. Antoinette [REDACTED] shall act as the initial Trustee of this Trust. If she is unable or unwilling to serve, Deborah [REDACTED] shall serve as the successor Trustee. If she is unable or unwilling to serve, Aliza [REDACTED] and then Brittany [REDACTED] in that order, shall serve as the alternate successor Trustee. If there is no successor Trustee designated herein, the Trustor or her designated agent in her power of attorney shall appoint a successor Trustee. If the Trustor or her agent do not appoint a successor Trustee, the current serving trustee may, with notice to the Trustor and any then income beneficiaries, but without application to any court, appoint a successor Trustee.

B. Removal of Trustee. If the Trustor is not serving as Trustee and wishes to remove the then serving Trustee and appoint a successor Trustee or terminate this Trust, she may do so by providing the Trustee with written notice of her intent, with at least thirty days (30) advance notice. The Trustee shall submit a final accounting to the Trustor within thirty (30) days of such notice.

C. Successor Trustee. Any successor Trustee taking office pursuant to this Article shall succeed to all title of the prior Trustee and shall have all the power, rights, discretion, and obligations conferred on such Trustee by this declaration. All rights, titles, and interest in the property of the Trust shall immediately vest in the successor Trustee at the time of appointment.

The prior Trustee shall, without warranty, transfer to the successor Trustee the existing Trust property.

D. Liability of Successor Trustee. No successor Trustee shall be under any duty to examine, verify, question, or audit the books, records, accounts, or transaction of any preceding Trustee. No successor Trustee shall be liable or responsible in any way for any acts or defaults of any predecessor Trustee, nor for any loss or expense from or occasioned by anything done or neglected to be done by any predecessor Trustee. A successor Trustee shall be liable only for the Trustee's own acts and defaults.

### ARTICLE 13

#### APPLICATION TO COURT

If there ever is any need to obtain court approval of any accounting or interpretation of this Trust, the Trustee may make application to any court of competent jurisdiction, it being the intent of the Trustor that the court shall not assume continuing jurisdiction.

### ARTICLE 14

#### CAPACITY

A. Trustor shall be deemed to have full capacity for purposes of this Trust Agreement from the date of execution hereof until such time or times as the Trustor's then-attending physician shall determine pursuant to this Article that she is incapacitated, as that term is defined in RCW 11.88.010 *et seq.*

B. If the Trustor's then-attending physician determines that the Trustor is incapacitated, then such physician shall prepare and sign a written statement to that effect. Such statement shall be immediately delivered to the Trustor and the then serving Trustee or designated successor Trustee. If the Trustor is serving as Trustee, the written statement shall have the effect as though the Trustor had resigned as Trustee. If the Trustor is not serving as Trustee, upon receiving the written statement from the Trustor's physician, the Trustee shall continue to

administer the trust estate for the benefit of the Trustor, but the powers reserved by the Trustor under Article 4 shall be suspended during such period of incapacity.

ARTICLE 15  
SURVIVORSHIP

For purposes of this Trust, a beneficiary shall be deemed to have predeceased the Trustor if his or her death occurred within sixty (60) days of the Trustor's death.

ARTICLE 16  
WASHINGTON LAW TO GOVERN TRUST

This Trust has been restated and amended in the state of Washington, and its validity, construction, and all rights under it shall be governed by the laws of the State of Washington.

IN WITNESS WHEREOF, the undersigned, as Trustor and Trustee, has signed this Trust on the 19<sup>th</sup> day of March 2022, at Port Angeles, Washington.

TRUSTOR/TRUSTEE:

*Antoinette*

Antoinette



STATE OF WASHINGTON )  
 ) ss.  
COUNTY OF [REDACTED] )

I certify that I know or have satisfactory evidence that Antoinette [REDACTED] Trustor and Trustee, signed this instrument and acknowledged it to be her free and voluntary act for the uses and purposes mentioned in the instrument.

DATED: March 19, 2022.

[REDACTED]

[REDACTED]



SCHEDULE "A"

From: Antoinette [REDACTED] Trustor

To: Antoinette [REDACTED] Trustee

1. Real property at [REDACTED] \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_