

**BK: 2020 PG: 380**  
**Recorded: 2/4/2020 at 2:29:29.0 PM**  
**Pages 9**  
**County Recording Fee: \$47.00**  
**Iowa E-Filing Fee: \$3.88**  
**Combined Fee: \$50.88**  
**Revenue Tax:**  
**LISA SMITH RECORDER**  
**Madison County, Iowa**

**DURABLE GENERAL POWER OF ATTORNEY**  
**Recorder's Cover Sheet**

**Preparer Information:**

James Scully, 2115 West Jones, Garden City, KS 67846

**Taxpayer Information:**

Jon R. Wiegert, II, 1775 Windwood Trail, Prole, IA 50229

**Return Address**

Jon R. Wiegert, II, 1775 Windwood Trail, Prole, IA 50229

**Grantors:**

James Scully, As Agent and/or Attorney-in-Fact for Eugene O. Scully

**Grantees:**

Jon R. Wiegert, II

**Legal Description:** See Page 2

## **GENERAL (DURABLE) POWER OF ATTORNEY**

Eugene Oliver Scully of 1773 Windwood Trail, Prole, Madison County, Iowa, 50229, the Principal, hereby creates this General Power of Attorney for the purpose of enabling the Agents named below to act as the Principal's agents and attorney-in-fact on all matters at all times, either before or after the disability of the Principal.

- 1. Designation of Agent.** The Principal hereby designates and appoints Alan D. Scully **or** James L. Scully, of Garden City, Finney County, Kansas, to be the Principal's agent and attorney-in-fact to act in the Principal's name and stead for all purposes.
- 2. Effective Date.** This General Power of Attorney and the powers conferred herein shall be effective as of the date of the execution of this General Power of Attorney by the Principal, which date is set forth below.
- 3. Disability or Disappearance of Principal.** This General Power of Attorney shall not be affected by the disability of the Principal. The powers and authority conferred to the Agent in this instrument shall be fully exercisable by the Agent notwithstanding the subsequent disability or incapacity of the Principal or the later uncertainty as to whether the Principal is alive or dead. All acts performed by the Agent pursuant to this General Power of Attorney during any period of disability or incompetence of the Principal or during any period of uncertainty as to whether the Principal is alive or dead shall have the same effect and inure to the benefit of and bind the Principal, or the

heirs, devisees, and personal representative thereof, to the same extent as if the Principal were alive, competent and not disabled.

4. **Powers of Agent.** The Agent acting under this General Power of Attorney shall have the full power and authority to do and perform every act and thing to the same extent as the Principal could do if personally present and under no disability. The Agent shall have all of the powers, rights, discretions, elections, and authority conferred by statute, the common law, or rule of court or governmental agency that are reasonably necessary for the Agent to act on the Principal's behalf for any purpose. In addition to these general powers, the Agent shall have the following specific powers:

- a. The power to request, ask, demand, sue for, recover, sell, collect, forgive, receive, and hold money, debts, dues, commercial paper, checks, drafts, accounts, deposits, legacies, bequests, devises, notes, interests, stocks, bonds, certificates of deposit, annuities, pension and retirement benefits, insurance proceeds, any and all documents of title, choses in action, personal and real property, intangible and tangible property and property rights, and demands whatsoever, liquidated or unliquidated, as now are, or may become, owned by, or due, owing, payable, or belonging to the Principal, or in which the Principal has or may hereafter acquire an interest; to have, use, and take all lawful means and equitable and legal remedies, procedures, and writs in the Principal's name for the collection and recovery thereof, and to adjust, sell, compromise, and agree for the same; and to make, execute and deliver for the Principal, on the Principal's behalf and in the Principal's name, all

endorsements, acceptances, releases, receipts, or other sufficient discharges for the same.

- b. The power to prepare, sign, and file joint or separate income tax returns or declarations or estimated tax returns for any year or years; to prepare, sign, and file gift tax returns with respect to gifts made by the Principal, or by the Agent on the Principal's behalf, for any year or years; to consent to any gift and to utilize any gift-splitting provision or other tax election; and to prepare, sign, and file any claim for refund of any tax. This power is in addition to and not in limitation of the tax powers granted in the next paragraph.
  
- c. The power and authority to do, take, and perform each and every act and thing that is required, proper, or necessary to be done, in connection with executing and filing any tax return, receiving and cashing any refund checks with respect to any tax filing, and dealing with the Internal Revenue Service and any state and local tax authority concerning any gift, estate, inheritance, income, or other tax, and any audit or investigation of same. This power shall include the power to do all acts that could be authorized by a properly executed Form 2848, entitled "Power of Attorney and Declaration of Representative," granting the broadest powers provided therein to the Agent.
  
- d. The power to conduct, engage in and transact any lawful matter of any nature, on behalf of or in the name of the Principal, and to maintain, improve, invest, manage, insure, lease, or encumber, and in any manner deal with any real, personal,

tangible, or intangible property, or any interest in them, that the Principal now owns or may later acquire, in the name of and for the benefit of the Principal, upon such terms and conditions as the Agent shall deem proper.

- e. The power to exercise or perform any act, power, duty, right, or obligation that the Principal now has, or may later acquire, including, without limiting the foregoing, the right to enter into a contract of sale and to sell any real, personal, tangible, or intangible property on the Principal's behalf and the right to renounce or disclaim any testamentary or nontestamentary transfer intended for the Principal.
- f. The power to make, receive, sign, endorse, acknowledge, deliver, and possess insurance policies, documents of title, bonds, debentures, checks, drafts, stocks, proxies, and warrants, relating to accounts or deposits in, or certificates of deposit, other debts and obligations, and such other instruments in writing of any kind or nature as may be necessary or proper in the exercise of the rights and powers herein granted.
- g. The power to sell any and all shares of stocks, bonds, or other securities now belonging to or later acquired by the Principal that may be issued by any association, trust, or corporation, whether private or public, and to make, execute, and deliver any assignment, or assignments, of any such shares of stocks, bonds, or other securities.

- h. The power to conduct or participate in any business of any nature for and in the name of the Principal; execute partnership agreements and amendments thereto; incorporate, reorganize, merge, consolidate, recapitalize, sell, liquidate, or dissolve any business; elect or employ officers, directors, and agents; carry out the provisions of any agreement for the sale of any business interest or the stock therein; and exercise voting rights with respect to stock, either in person or by proxy, and exercise stock options.
- i. The power to enter any safe deposit box rented by the Principal, and to remove all or any part of the contents thereof, and to surrender or relinquish said safe-deposit box. Any institution in which any such safe-deposit box may be located shall not incur any liability to the Principal or the Principal's estate as a result of permitting the Agent to exercise the powers herein granted.
- j. The power to make outright gifts of cash or property to adults or to minors in custodial form under an applicable Gifts to Minors Act, in amounts not to exceed Ten Thousand Dollars (\$10,000.00) to each adult or minor donee in any calendar year. Permissible donees hereunder shall include my spouse, any of my children or stepchildren and their descendants, or any descendant of a brother or sister of mine or of any person to whom I shall have been married, as well as any person who shall be married to any of the foregoing.
- k. The power to convey or assign any cash or other property of which the Principal shall be possessed to the trustee or trustees

of any trust that the Principal may have created, provided that such trust is subject to revocation by the Principal, which power shall be exercisable hereunder by the Agent.

l. The power to purchase United States Government Bonds known as "Flower Bonds," which may be used in payment of death taxes from the Principal's estate.

m. Subject to the provisions of section 1 above, the power to appoint a substitute or alternate agent and attorney-in-fact, who shall have all powers and authority of the Agent.

5. **Limitation of Power of Agent.** Notwithstanding any other provision of this General Power of Attorney, the Agent shall have no rights or powers hereunder with respect to any act, power, duty, right or obligation relating to any person, matter, transaction or property held or possessed by the Principal as a trustee, custodian, personal representative or other fiduciary capacity.

6. **Ratification.** The Principal hereby ratifies, acknowledges and declares valid all acts performed by the Agent on the Principal's behalf prior to the effective date of this General Power of Attorney.

7. **Revocation and Termination.** This General Power of Attorney is revocable by the Principal, provided that insofar as any governmental agency, bank, depository, trust company, insurance company, other corporation, transfer agent, investment banking company or other person who shall rely upon this power, this power may be revoked

only by a notice in writing executed by the Principal and delivered to such person or institution.

- a. This General Power of Attorney shall not be revoked or otherwise become ineffective in any way by the mere passage of time, but rather shall remain in full force and effect until revoked by the Principal in writing.
- b. The Principal hereby revokes any and all general powers of attorney previously executed by the Principal, if any, and the same shall be of no further force or effect. However, the Principal does not intend in this General Power of Attorney to affect, modify or terminate any special, restricted or limited power or powers of attorney previously granted by the Principal in connection with any banking, borrowing or commercial transaction.

8. **Construction.** This General Power of Attorney is executed and delivered in the State of Kansas, and the laws of the State of Kansas shall govern all questions as to its validity and as to the construction of its provisions. This instrument is to be construed and interpreted as a general durable power of attorney. The enumeration of specific powers is not intended to limit or restrict the general powers granted to the Agent in this instrument.

9. **Reliance.** Third parties may rely upon the representations of the Agent as to all matters related to any power granted to the Agent in this instrument, and no person who acts in reliance upon the representation of the Agent shall incur any liability to the Principal or



the Principal's estate as a result of permitting the Agent to exercise any power. Third parties may rely upon a photocopy of this executed General Power of Attorney to the same extent as if the copy were an original of this instrument.

IN WITNESS WHEREOF, the Principal has executed this Power of Attorney on the 21 day of October, 2016.

Eugene Oliver Scully  
Eugene Oliver Scully, Principal

**VERIFICATION**

State of Kansas            )  
  )ss:  
County of Finney         )

BE IT REMEMBERED, that on this 31<sup>st</sup> day of October, 2016, before me a notary public in and for the County and State aforesaid, came **Eugene Oliver Scully** who is personally known to me to be the same person who executed the above and foregoing Unlimited and Durable Power of Attorney, and said person duly acknowledged the execution of the same as his free and voluntary act.

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal on the day and year last above written.

My appointment expires: 8/27/19

Gara James  
Notary Public

