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LISA SMITH, COUNTY RECORDER  
MADISON COUNTY IOWA

**GENERAL POWER OF ATTORNEY**  
**THE IOWA STATE BAR ASSOCIATION**  
Official Form No. 120  
**Recorder's Cover Sheet**

**Preparer Information:** (name, address and phone number)

Jane E. Rosien, 223 E. Court Avenue, P.O. Box 67, Winterset, Iowa 50273-0067

Phone: (515) 462-4912

**Taxpayer Information:** (name and complete address)

Luana M. McAllister, 1287 Timber Ridge Avenue, Van Meter, IA 50261

**Return Document To:** (name and complete address)

Jane E. Rosien, 223 E. Court Avenue, P.O. Box 67, Winterset, Iowa 50273-0067

**Grantors:**

Luana M. McAllister

**Grantees:**

Mark Francis McAllister

Ricky Dean Lander

**Legal Description:** N/A

**Document or instrument number of previously recorded documents:** N/A

**Prepared by: Jane E. Rosien, 223 E. Court Avenue, PO Box 67, Winterset, IA 50273-0067,  
Telephone: (515) 462-4912;  
Return to: Jane E. Rosien, 223 E. Court Avenue, PO Box 67, Winterset, IA 50273-0067**

## **DURABLE GENERAL POWER OF ATTORNEY**

### **Section 1.1- Designation of Agent(s)**

I, Luana M. McAllister, 1287 Timber Ridge Avenue, Van Meter, IA 50261, appoint Mark Francis McAllister, 145 Milk Street, Apt. No. 15, Westboro, MA 01581, as my Agent. In the event my Agent is unable to serve or declines to serve for any reason, I appoint Ricky Dean Lander, 4329 NE 28th Street, Des Moines, IA 50317, as my successor Agent.

I hereby revoke any and all general and plenary powers of attorney that may have been previously executed by me, including any Power of Attorney limited to a specific and identifiable transaction or action which is still capable of performance but has not been fully accomplished by the Agent, but specifically excepting from the foregoing any powers of attorney for health care decisions which I may have previously executed.

**Section 2.1- Effective Date & Durability.** Pursuant to §633B.109 (1) of the *Iowa Uniform Power of Attorney Act* this Power of Attorney shall be effective immediately, and shall not be affected by my disability or incapacity, and shall continue until my death; provided, however, that this Power of Attorney may be revoked by me at any time.

**Section 3.1- Reliance.** Pursuant to §633B.119 of the *Iowa Uniform Power of Attorney Act* any person, including my agent, acting in good faith may rely upon an acknowledged photocopy or electronically transmitted copy of this Durable General Power of Attorney, unless that person has knowledge that it has been terminated or is no longer valid.

**Section 4.1- Grant of Authority.** My Agent shall have full power and authority to manage and conduct all of my affairs, with full power and authority to exercise or perform any act, power, duty, right, or obligation I now have or may hereafter acquire the legal right, power and capacity to exercise or perform. The power of my Agent shall include the general authority to act with respect to the following subjects in the *Iowa Uniform Power of Attorney Act*:

§633B.204- Real Property	§633B.211- Estates, Trusts, & Other Beneficial Interests
§633B.205- Tangible Personal Property	§633B.212- Claims & Litigation
§633B.206- Stocks Bonds	§633B.213- Personal & Family Maintenance
§633B.207- Commodities & Options	§633B.214- Benefits from Government Programs
§633B.208- Banks and Other Financial Instructions	§633B.215- Retirement Plans
§633B.209- Operation of Entity or Business	§633B.216- Taxes
§633B.210- Insurance & Annuities	§633B.217- Gifts

In addition, my Agent shall have authority to perform the acts directed in Section 4.2, if any, and shall be subject to and have the authority as directed in Section 4.3, if any.

**Section 4.2- Grant of Specific Authority.** In accordance with §633B.201 (1) of the *Iowa Uniform Power of Attorney Act*, I hereby grant my Agent specific authority with respect to the following acts:

***Gifts*** - Subject to any of the special directives I have stated in Section 4.3 below, my agent shall have the authority to make gifts of my property, without limitation as to amount, to any person or non-profit organization. If my Agent is my spouse, my Agent may make a gift to himself or herself, either directly or indirectly, without any third party approval. If my Agent is my child, my Agent shall have the power to make a gift in equal proportion to a class of beneficiaries including themselves, if the class consists of my children and/or the living lineal descendants of any deceased child of mine.

***Disclaimer*** - My Agent shall have the authority to disclaim any interest in property passing to me from a person or entity by gift, inheritance, or otherwise, and such power to disclaim shall include the authority to disclaim a power of appointment.

***Trusts & Estates*** - My Agent shall have the authority to amend, revoke, or terminate any inter vivos trust, created by me, or to which I have the authority to amend, revoke, or terminate. My Agent shall also have the authority to create or change the rights of survivorship under any trust, will, or estate planning instrument, which shall also include the right to create or change a beneficiary designation under any such instrument. My Agent shall have the authority to create an inter vivos trust, to minimize any federal or state taxes and/or probate administration fees (e.g. legal fees, court costs, etc.) provided my testamentary intent is honored. My Agent shall also have the authority under this Power of Attorney to waive my right to be a beneficiary of a joint or survivor annuity and the right to waive a survivor benefit under a retirement plan.

***Authority and Powers*** - My Agent shall have the authority under this Power of Attorney to delegate the authority granted herein, (e.g. the authority to employ professional and business assistants of all kinds, including, but not limited to, attorneys, accountants, real estate agents, appraisers, salesman and agents) and shall have the authority to exercise any fiduciary powers that I, as Principal, have the authority to delegate.

**Section 4.3- Special Directives.** In addition to the general authority and specific authority granted in Section 4.2, if any, I state the following special directives with respect to those duties to my Agent(s): NONE.

**Section 5.1- Compensation.** This Durable General Power of Attorney is given without any express or implied promise of compensation to my Agent. Any services performed by my Agent shall be done without compensation, unless I have directed otherwise in Section 4.3. My Agent shall be entitled, however, to reimbursement of all reasonable expenses incurred as a result of carrying out the provisions of this Power of Attorney.

**Section 6.1- Accounting.** My Agent shall maintain complete and accurate records of all acts performed pursuant to this Power of Attorney, including, without limitation, all receipts and disbursements. Upon my request, the request of a conservator appointed on my behalf, the personal representative of my estate, or in accordance with Section 4.3, my Agent shall allow inspection of these records and provide a complete accounting.

**Section 7.1- Conservator.** If it shall become necessary for a Court to appoint a Conservator of my estate and affairs, I, as Principal, nominate the Agent(s) specified in Section 1.1, if, pursuant to protective proceedings, the Court determines that I am under a disability, and that my property will be dissipated unless property management is provided or that funds are necessary for my *health, education, maintenance, or support*, and that protection is necessary or desirable to obtain or provide funds. An Agent appointed as Conservator shall have and possess all of the powers, rights, and duties of the Agent granted in this Power of Attorney, in addition to any other powers, rights and duties granted to Conservators under the Iowa Code, as amended. In the event my Agent is unable to serve in this capacity for any reason, I, as Principal, nominate my successor to my Agent as specified in Section 1.1 to serve in this capacity.

**Section 7.2- Guardian.** If it shall become necessary for a Court to appoint a Guardian of my person, I, as Principal, nominate the Agent(s) specified in Section 1.1, if, pursuant to protective proceedings, the Court determines that my decision-making capacity is so impaired that I am unable to care for my personal safety or to attend to or provide for necessities for myself such as food, shelter, clothing or medical care without which physical injury or illness might occur and that protection is necessary or desirable. This nominee as Guardian shall have and possess all of the powers, rights, and duties granted in my Medical Power of Attorney, in addition to any other powers, rights and duties granted to Guardians under the Iowa Code, as amended. In the event my Agent is unable to serve in this capacity for any reason, I, as Principal, nominate the successors to my Agent as specified in Section 1.1 to serve in this capacity.

**Section 8.1- Severability.** Each provision of this Durable General Power of Attorney shall be considered separable, and if for any reason any of the provisions of this Power of Attorney are determined to be invalid or contrary to any existing or future law, the invalidity of such a provision or provisions shall not affect or impart the operation of those portions of this Power of Attorney that remain valid.

**Section 9.1- Titles.** The titles of the sections and subsections herein are for convenience only and shall not have the effect of modifying, amending or changing the terms or provisions of this Durable General Power of Attorney.

**Section 10.1- Law.** This Durable General Power of Attorney shall be governed and construed in accordance with the *Iowa Uniform Power of Attorney Act*, as amended, and the laws of the state of Iowa.

Dated this 16th day of August, 2017.

PRINCIPAL:

*Luana M. McAllister*

Luana M. McAllister

STATE OF IOWA                    )  
  ) ss  
COUNTY OF MADISON        )

On this 16th day of August, 2017, before me, the undersigned, a Notary Public in and for said County and State, personally appeared Luana M. McAllister, to me known to be the identical person named in and who executed the foregoing instrument, and acknowledged that she executed the same as her voluntary act and deed.



*J. M. Russell*

Notary Public in and for the State of Iowa.