

DOUGLAS COUNTY, NV

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WILSON TITLE SERVICES

SHAWNYNE GARREN, RECORDER

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APN: 162-16-801-001

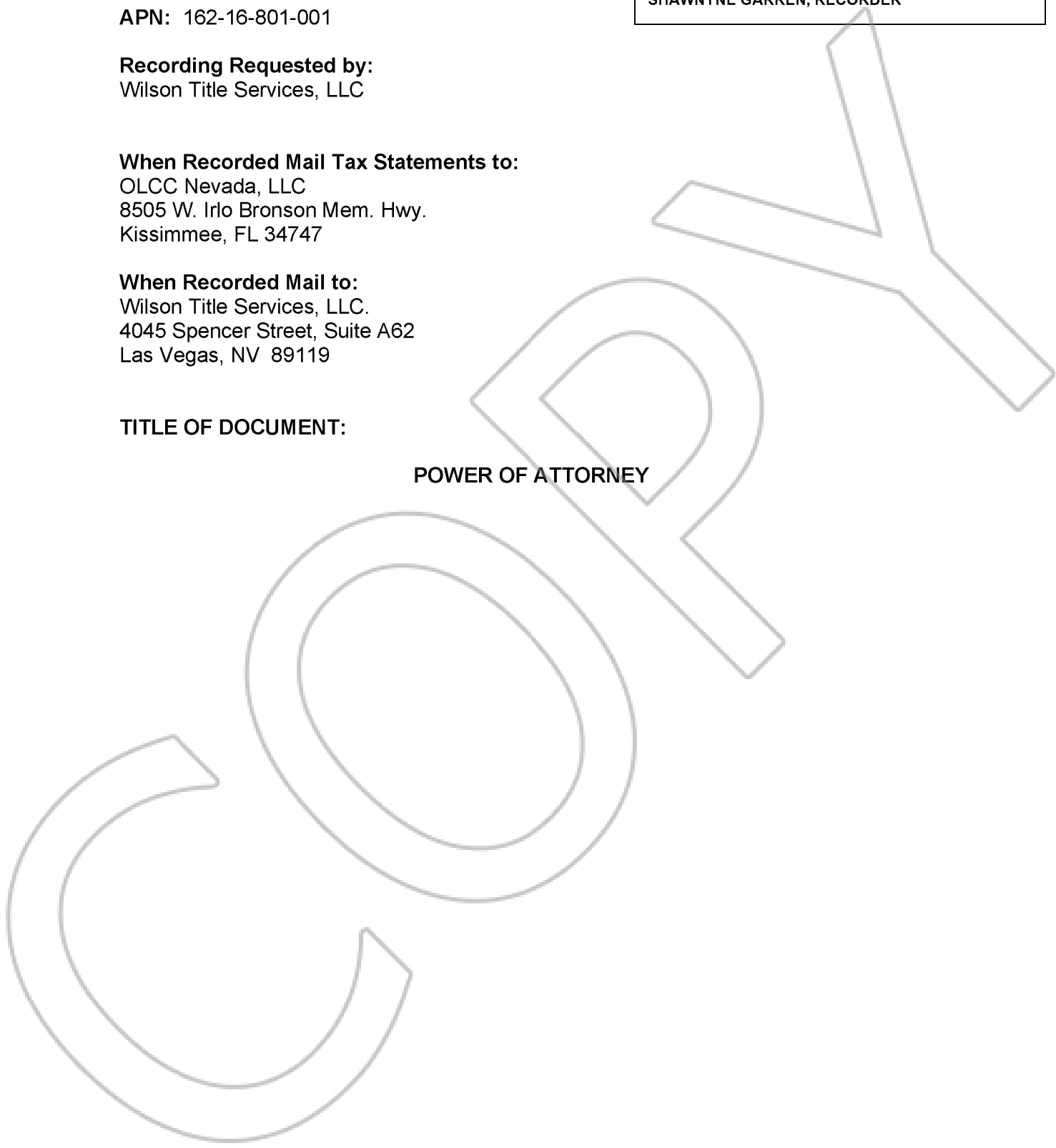
Recording Requested by:
Wilson Title Services, LLC

When Recorded Mail Tax Statements to:
OLCC Nevada, LLC
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Kissimmee, FL 34747

When Recorded Mail to:
Wilson Title Services, LLC.
4045 Spencer Street, Suite A62
Las Vegas, NV 89119

TITLE OF DOCUMENT:

POWER OF ATTORNEY



STATUTORY SHORT FORM POWER OF ATTORNEY
(Probate Code Section 4401)

WARNING. UNLESS YOU LIMIT THE POWER IN THIS DOCUMENT, THIS DOCUMENT GIVES YOUR AGENT THE POWER TO ACT FOR YOU IN ANY WAY YOU COULD ACT FOR YOURSELF. FOR EXAMPLE, YOUR AGENT CAN:

-BUY, SELL, AND MANAGE REAL AND PERSONAL PROPERTY FOR YOU. THIS MEANS THAT YOUR AGENT CAN SELL YOUR HOME, YOUR SECURITIES, AND YOUR OTHER PROPERTY.

-DEPOSIT AND WITHDRAW MONEY FROM YOUR CHECKING AND SAVINGS ACCOUNTS.

-BORROW MONEY USING YOUR PROPERTY AS SECURITY FOR THE LOAN.

-PUT THINGS IN AND TAKE THINGS OUT OF YOUR SAFETY DEPOSIT BOX.

-OPERATE YOUR BUSINESS FOR YOU.

-PREPARE AND FILE TAX RETURNS FOR YOU AND ACT FOR YOU IN TAX MATTERS.

-ESTABLISH TRUSTS FOR YOU AND TAKE OTHER ACTIONS FOR YOU IN CONNECTION WITH PROBATE AND ESTATE PLANNING MATTERS.

-PROVIDE FOR THE SUPPORT AND WELFARE OF YOUR SPOUSE, CHILDREN, AND DEPENDENTS.

-CONTINUE PAYMENTS TO THE CHURCH AND OTHER ORGANIZATIONS OF WHICH YOU ARE A MEMBER AND MAKE GIFTS TO YOUR SPOUSE, DESCENDANTS, AND CHARITIES.

THIS DOCUMENT DOES NOT AUTHORIZE YOUR AGENT TO MAKE MEDICAL AND OTHER HEALTH CARE DECISIONS FOR YOU. YOU CAN DESIGNATE AN AGENT TO MAKE HEALTH CARE DECISIONS FOR YOU ONLY BY A SEPARATE DOCUMENT.

THE POWERS GRANTED BY THIS DOCUMENT WILL EXIST FOR AN INDEFINITE PERIOD OF TIME UNLESS YOU LIMIT THEIR DURATION IN THIS DOCUMENT. THESE POWERS WILL CONTINUE TO EXIST NOTWITHSTANDING YOUR SUBSEQUENT DISABILITY OR INCAPACITY UNLESS YOU INDICATE OTHERWISE IN THIS DOCUMENT.

1. **DESIGNATION OF AGENT.**

I, ELVIN D. GOERTZEN, do hereby appoint BETTY LEE GOERTZEN as my attorney-in-fact to act for me and in my name as authorized in this document. If my attorney-in-fact fails to act, I appoint KANDYCE CUMMINGS as my first alternate attorney-in-fact. If my first alternate attorney-in-fact fails to act, I appoint CAROL ISAAK as my second alternate attorney-in-fact.

2. **CREATION OF DURABLE POWER OF ATTORNEY**

By this document I intend to create a general power of attorney under Sections 4400-4465, inclusive, of the California Probate Code. Subject to any limitations in this document, this power of attorney is a durable power of attorney and shall not be affected by my subsequent incapacity. I hereby revoke any and all powers of attorney ever at any time executed by me.

3. **STATEMENT OF AUTHORITY GRANTED**

Subject to any limitations in this document, I hereby grant to my agent full power and authority to act for me and in my name, in any way which I myself could act, if I were personally present and able to act, with respect to the following matters as each of them is defined in Section 4401 of the California Probate Code to the extent I am permitted by law to act through an agent:

- (1) Real property transactions.
- (2) Tangible personal property transactions.
- (3) Stock, bond, share, and commodity transactions.
- (4) Banking and other financial institution transactions.
- (5) Business operating transactions.
- (6) Insurance and annuity transactions.
- (7) Retirement plan transactions.
- (8) Estate, trust or other beneficiary transactions.
- (9) Claims and litigation.
- (10) Tax matters.
- (11) Personal and family maintenance, relationships and affairs.

- (12) Benefits from social security, Medicare, Medicaid, or other governmental programs, civil or military service.
- (13) Records, reports and statements.
- (14) Full and unqualified authority to my agent to delegate any or all of the foregoing powers to any person or persons whom my agent shall select.
- (15) All other matters.

4. SPECIAL PROVISIONS AND LIMITATIONS.

In exercising the authority under this power of attorney, my agent is subject to the following special provisions and limitations:

Without limitation upon the general effect of this durable power of attorney, I hereby specifically grant to my agent full power and authority to act for me and in my name, in any way which I myself could act, if I were personally present and able to act, with respect to the following matters:

- (1) To prepare, execute, and submit, together with any required payment, any and all income, gift or other tax returns and amendments thereof, which are now or may hereafter be required for or on behalf of my account by the United States Government or the State of California, or any political subdivision thereof, for the year in which this durable power of attorney is executed or any earlier or later year or years, and to have full power to perform any and all acts in connection with any income, gift or other tax matters for any year whatsoever, including in particular but without limitation thereto the powers to prepare, execute and file all income tax and gift tax returns or amended returns, and all other forms (including in particular but without limitation thereto Form 964), claims for refund, to receive checks in payment of any refund of taxes, penalties, or interest, to execute waivers of restrictions on assessment or collection of deficiencies in taxes, to execute consents extending the statutory period for assessment or collection of taxes, to execute a closing agreement in respect of a tax liability or a specific matter, to execute a protest to a determination of taxes, and to institute, pursue, settle, adjust, compromise and defend all actions, suits, administrative or other proceedings of any kind, accounts, claims and demands in connection with any tax matters. Further in particular and without limitation on the foregoing, I appoint my said agent (attorney in fact) to represent me (individually or through counsel selected by my agent) before any office of the Internal Revenue Service for Internal Revenue tax matters (or as the case may be before any office of the California Franchise Tax Board or any agency of the State of California for California Tax matters), namely, income taxes for the year in which this durable power of attorney is executed and all other years before or after said year, and gift taxes for any and all such years, to receive confidential information, and to perform on my behalf the following acts:

- To receive checks in payment of any refund of Internal Revenue Taxes, penalties, or interest.
 - To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
 - To execute consents extending the statutory period for assessment or collection of taxes.
 - To execute closing agreements under Section 7121 of the Internal Revenue Code.
 - To have all powers and authorities which can be delegated to any person under Treasury Regulations and in particular under Treasury Department Form 2848 and 2848D.
 - To delegate any and all authority or to substitute or add another representative or representatives, and in particular to execute to any such representative or representatives and file Treasury Department Forms 2848 or 2848D.
- (2) To engage and compensate attorneys, accountants and other agents and representatives of all kinds.
- (3) The agent is authorized to establish or amend any trust with the principal's assets for the benefit of the principal on such terms as the agent determines are necessary or proper, so long as the trust does not materially change, nor cause adverse tax consequences to the principal's estate.
- (4) The agent is authorized to make gifts on the principal's behalf to the principal's spouse, children and/or issue.
- (5) The agent is authorized to apply for, maximize and maintain any and all public benefits to which I may be entitled or may become entitled to because of the agent's actions, including Veteran's benefits, Social Security, Medicare, and Medi-Cal, particularly in the event that major expenses relating to my incapacity are foreseeable. This authorization includes (a) Modifying or revoking in whole or in part any trust established by me in order to effect a transfer of my residence to my spouse or to other transferees then permissible under applicable state or federal law; (b) Making gifts of my property to my beneficiaries, so long as such gifts do not result in my ineligibility for public benefits and the gifts do not change the ultimate provisions of the distribution of my estate; (c) Creating a revocable trust or an irrevocable trust to contain my assets, so long as my plan for the distribution of my estate remains unchanged; (d) Creating an irrevocable trust that does not violate Medi-Cal law; (e) Dividing applicable state and federal law; (f) Changing the characterization of my property from community property to separate property; (g) Making transfer of community property from myself to my spouse to prevent impoverishment of my spouse; and/or (i) Taking any other action necessary to maximize my eligibility for public benefits. The Agent is further directed to take all legal steps necessary to defend my actions, or my agent's actions, under this section, including retaining attorneys and other professionals and paying for the services of such attorneys and other professional out of my property.

The powers hereinabove in this paragraph 4 specified are in addition to and not in lieu of the powers provided in the California Probate Code.

5. NOMINATION OF CONSERVATOR OF ESTATE.

If a conservator of the estate is to be appointed for me by a court, I nominate the agent designated in this form. If the agent is not willing, able, or reasonably available to act as conservator, I nominate the alternate agents whom I have named, in the order designated.

6. I agree that any third party who receives a copy of this document may act under it. Revocation of the power of attorney is not effective as to a third party until the third party has actual knowledge of the revocation. I agree to indemnify the third party for any claims that arise against the third party because of reliance on this power of attorney.

DATE AND SIGNATURE OF PRINCIPAL

I sign my name to this Statutory Short Form Power of Attorney on Oct. 17, 2005, at Fresno, Fresno County, State of California.

Elvin D. Goertzen
ELVIN D. GOERTZEN

[REDACTED] -2471
Social Security Number

STATEMENT OF WITNESSES

I declare under penalty of perjury under the laws of California that the person who signed or acknowledged this document is personally known to me (or proved to me on the basis of convincing evidence) to be the principal, that the principal signed or acknowledged this power of attorney in my presence, and that the principal appears to be of sound mind and under no duress, fraud, or undue influence.

Robyn L. Esraelian
ROBYN L. ESRAELIAN

Residing at 5543 N. Pleasant
Fresno, California

Date: Oct. 17, 2005.

Sharon L. Ormally
Elvin D. Goertzen

Residing at 1575 Mayflower Way
Fresno, California
Clavis

Date: Oct 17, 2005.

CERTIFICATE OF ACKNOWLEDGEMENT OF NOTARY PUBLIC

STATE OF CALIFORNIA)
COUNTY OF FRESNO)

On Oct. 17, 2005, before me ROBYN L. ESRAELIAN, personally appeared ELVIN D. GOERTZEN,

X personally known to me - or -

proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

Witness my hand and official seal.



Handwritten signature of Robyn L. Esraelian over a line, with the word 'Notary' printed below.

CAPACITY CLAIMED BY SIGNER(S)

X INDIVIDUAL(S) CORPORATE OFFICER(S)
PARTNER(S) ATTORNEY IN FACT TRUSTEE(S)
GUARDIAN/CONSERVATOR OTHER:

SIGNER IS REPRESENTING: (name of person(s) or entity(ies))

ATTENTION NOTARY: The information requested below is OPTIONAL. It could, however, prevent fraudulent attachment of this certificate to any unauthorized document.

THIS CERTIFICATE MUST BE ATTACHED TO THE DOCUMENT DESCRIBED BELOW:

Title or Type of Document: Statutory Short Form Power of Attorney
Number of Pages: 6 Date of Document: Oct. 17, 2005
Signer(s) Other Than Named Above: NONE

BY ACCEPTING OR ACTING UNDER THIS APPOINTMENT, THE AGENT ASSUMES THE FIDUCIARY AND OTHER LEGAL RESPONSIBILITIES OF ANY AGENT.

EPDPA\

To Whom it may concern,

This original POA form is for Elvin Goertzen, account # **M6742287**. This needs to be returned to me when you are finished with it. Please return to: Kandi Cummings

22409 Riverview Dr

Cottonwood, CA 96022

COPY