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Shelby Cnty Judge of Probate, AL  
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**IMPORTANT INFORMATION:** THIS POWER OF ATTORNEY AUTHORIZES ANOTHER PERSON (YOUR AGENT) TO MAKE DECISIONS CONCERNING YOUR PROPERTY FOR YOU (THE PRINCIPAL). YOUR AGENT WILL BE ABLE TO MAKE DECISIONS AND ACT WITH RESPECT TO YOUR PROPERTY (INCLUDING YOUR MONEY) WHETHER OR NOT YOU ARE ABLE TO ACT FOR YOURSELF. THIS POWER OF ATTORNEY DOES NOT AUTHORIZE THE AGENT TO MAKE HEALTH CARE DECISIONS FOR YOU; SUCH POWERS ARE GOVERNED BY OTHER APPLICABLE LAW. YOU SHOULD SELECT SOMEONE YOU TRUST TO SERVE AS YOUR AGENT. UNLESS YOU SPECIFY OTHERWISE, GENERALLY THE AGENT'S AUTHORITY WILL CONTINUE UNTIL YOU DIE OR REVOKE THE POWER OF ATTORNEY OR THE AGENT RESIGNS OR IS UNABLE TO ACT FOR YOU.

YOUR AGENT IS ENTITLED TO REIMBURSEMENT OF REASONABLE EXPENSES AND REASONABLE COMPENSATION UNLESS YOU STATE OTHERWISE IN THIS POWER OF ATTORNEY. YOU MAY DESIGNATE ONE AGENT, OR YOU MAY DESIGNATE A CO-AGENT. CO-AGENTS ARE NOT REQUIRED TO ACT TOGETHER UNLESS YOU INCLUDE THAT REQUIREMENT IN THIS POWER OF ATTORNEY. IF YOUR AGENT IS UNABLE OR UNWILLING TO ACT FOR YOU, YOUR POWER OF ATTORNEY WILL END UNLESS YOU HAVE NAMED A SUCCESSOR AGENT. YOU ALSO MAY NAME A SECOND SUCCESSOR AGENT. THIS POWER OF ATTORNEY BECOMES EFFECTIVE IMMEDIATELY UNLESS YOU STATE OTHERWISE IN THIS POWER OF ATTORNEY.

IF YOU HAVE ANY QUESTIONS ABOUT THESE POWERS, YOU SHOULD SEEK LEGAL ADVICE BEFORE SIGNING THIS FORM. YOU MAY REVOKE THIS POWER OF ATTORNEY IF YOU LATER WISH TO DO SO.

### **DURABLE GENERAL POWER OF ATTORNEY**

I, **J.C. Gilliland**, also known as Jesse C. Gilliland, Jesse Clyde Gilliland, Sr., Jessie Gilliland and Jessie Clyde Gilliland, Sr. having an address at 7800 Highway 13, Helena, AL 35080, hereby make, constitute and appoint my wife, **Arleen E. Gilliland**, having an address at 7800 Highway 13, Helena, AL 35080, tel. no.: [REDACTED] or if my wife is unable, unwilling or unavailable to act, then my son **Jesse Clyde Gilliland, Jr.**, also known as Jesse Gilliland, having an address at 7929 Hwy 13, Helena, AL 35080, tel. no.: [REDACTED] or if Jesse Clyde Gilliland, Jr. is unable, unwilling or unavailable to act, then my daughter **Angela Gilliland Lowe**, also known as Angela Arleen Lowe, having an address at 9756 Deerview Ln, Kimberly, AL 35091, as my agent TO ACT in my name, place and stead in any way which I could do, if I were personally present, to the full extent that I am permitted by law to act through an agent:

- (a) to ask, demand, sue for, recover and receive all manner of goods, chattels, debts, rents, interest, sums of money and demands whatsoever, due or to become due, that are thought to be owing, belonging or payable to me in my own right or otherwise, and to execute, acknowledge and deliver acquittances, receipts, releases, satisfactions or other discharges for the same;





(b) to sell, transfer, exchange, convert, abandon, or otherwise dispose of, or grant options with respect to, real and personal property, at public or private sale, with or without security, in such manner, at such times, for such prices, and upon such terms and conditions as my agent may deem necessary or appropriate;

(c) to buy, sell, exchange, invest and reinvest in common or preferred stocks, bonds, commodities, options, limited liability companies, investment trusts, mutual funds, regulated investment companies and other types of securities and financial instruments, foreign or domestic, including any undivided interest in any one or more common trust funds, whether or not such investments be of the character permissible for investments by fiduciaries under any applicable law, and without regard to the effect any such investment may have upon the diversity of investments; to demand, receive and obtain any money or other things of value to which I am or may become or may claim to be entitled in connection with any stocks, bonds or other financial instruments; to cause securities or other property to be held or registered in the name of a nominee or nominees or unregistered or in any other form; to vote in person at meetings of stock or security holders and adjournments thereof, to enter into voting trusts, and to vote by general or limited proxy with respect to any stock or securities;

(d) to make, execute, endorse, accept and deliver in my name or in the name of my agent all checks, notes, drafts, warrants, securities, stock certificates, certificates of deposit, bonds, acknowledgments, and any other agreements, certificates or instruments of any nature, as my agent may deem necessary or appropriate;

(e) to deposit and withdraw any sums to or from any bank, savings or similar account maintained by me alone or jointly; to open, continue, modify or terminate any account or banking arrangement in my name or jointly with others; to borrow money at such interest rates and upon such terms and conditions as my agent may deem necessary or appropriate, and to provide security therefor from my assets; to pay, renew or extend the time of payment of any note given by me or on my behalf; to prepare financial statements concerning my assets and liabilities or income and expenses, and deliver them to financial institutions; to receive statements, notices and other documents from financial institutions; to open or cause to be opened any safe deposit box in my name and to examine and remove any or all of the contents of such box; and to conduct such other banking transactions as my agent may deem necessary or appropriate;

(f) to take possession of, recover, obtain and hold any tangible personal property belonging to me or to which I may be entitled, and to receive and take for me and in my name any rents, issues and profits of any such property; to purchase, invest in, reinvest in, accept as a gift, sell, exchange, lease, grant options upon, assign, transfer, abandon, pledge, encumber or otherwise dispose of any personal property of any nature and wherever situate; to store property for hire or on a gratuitous bailment; to make repairs and alterations; and to execute, acknowledge and deliver all contracts, leases, notes, security agreements, guarantees, transfers to trusts, bills of sale, assignments, extensions, releases, waivers, consents, and any other agreements, writings and instruments of any nature affecting any personal property, as my agent may deem necessary or appropriate;





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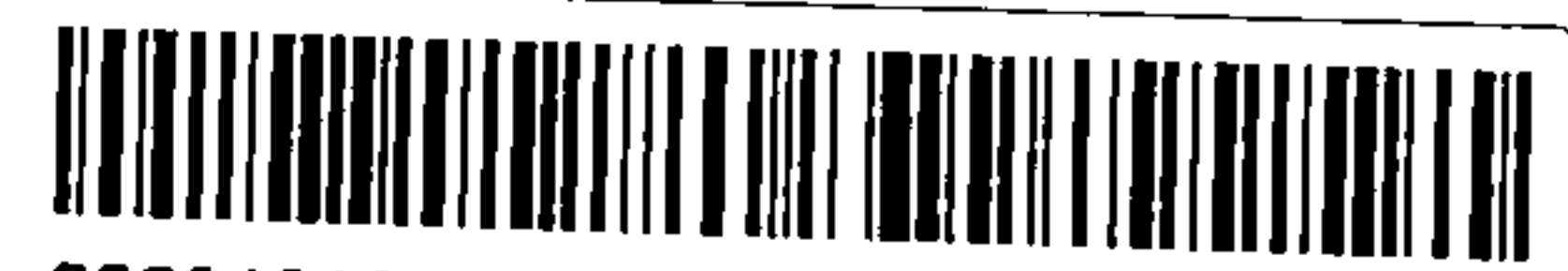
(g) to possess, recover, manage, hold, control, develop, subdivide, partition, mortgage, lease or otherwise deal with any real property belonging to me or to which I may be entitled; to purchase, invest in, reinvest in, accept as a gift, sell, exchange, lease, sublease, grant options upon, convey with or without covenants, quitclaim, assign, transfer, abandon, encumber or otherwise dispose of any real property of any nature and wherever situate; to borrow money at such interest rates and upon such terms and conditions as my agent may deem necessary or appropriate, and to provide security therefor by mortgage or pledge of any property; to satisfy, discharge, release or extend the term of any mortgage; to apply for zoning, rezoning or other governmental permits; to make repairs, replacements and improvements, structural or otherwise; to pay, compromise or contest real estate taxes, assessments, water charges and sewer rents; to abstain from the payment of real estate taxes, assessments, water charges and sewer rents, repairs, maintenance and upkeep of the same; to abandon property if deemed to be worthless or not of sufficient value to warrant keeping or protecting; to permit property to be lost by tax sale, foreclosure or other proceeding or to convey property for a nominal consideration or without consideration; and to execute, acknowledge and deliver all contracts, deeds, leases, mortgages, notes, security agreements, guarantees, transfers to trusts, bills of sale, assignments, extensions, satisfactions, releases, waivers, consents, and any other agreements, writings and instruments of any nature affecting any real property, as my agent may deem necessary or appropriate;

(h) to commence any actions or proceedings for the recovery of any real or personal property or for any other purpose; to appear in, answer and defend any actions or proceedings commenced against me; and to prosecute, maintain, appeal, discontinue, compromise, arbitrate, mediate, settle and adjust all actions, proceedings, accounts, dues and demands that now or hereafter may exist, as my agent may deem necessary or appropriate;

(i) to create, amend or terminate one or more trusts (including a Qualified Income Trust or "Miller Trust"), partnerships, corporations, limited liability companies, co-tenancies or any other form of ownership or entity for the purpose of dealing with any property or property interest of any nature that I may have or hereafter acquire, under such terms and with such provisions as my agent may deem necessary or appropriate; to transfer any or all property in which I have an interest into any trusts, partnerships, corporations, limited liability companies, co-tenancies or other entities, whether created by me or my agent or otherwise (and, in this regard, that my agent may be a remainderman, partner, shareholder, member, co-tenant or beneficiary of any such entity shall not affect the validity of any action hereunder, and shall not, by itself, constitute a breach of fiduciary duty); to remove property from any such entity; and to give to any such entity, or to any person acting as agent or trustee under any instrument executed by me or on my behalf, such instructions or authorizations as I may have the right to give;

(j) to join or become a party to, or to oppose, any reorganization, readjustment, recapitalization, foreclosure, merger, voting trust, dissolution, consolidation or exchange, and to deposit any securities with any committee, depository or trustee, and to pay any





fees, expenses and assessments incurred in connection therewith, and to charge the same to principal, and to exercise conversion, subscription or other rights, and to make any necessary payments in connection therewith, or to sell any such privileges;

(k) to deal with all matters relating to all forms of insurance and annuities, including the procurement, maintenance and termination thereof; however, notwithstanding the powers given my agent in this and other provisions of this power of attorney, my agent shall have no incidents of ownership in any life insurance policy in which I own an interest and which insures the life of my agent;

(l) to do all acts necessary to maintain my customary standard of living and that of my family and other persons customarily supported by me, including without limitation the power to pay for medical, dental and surgical care, living quarters, usual vacation and travel expenses, shelter, clothing, food, education, organizational fees and contributions, and other living costs;

(m) to act for me in all matters which affect my right to government benefits and assistance, including without limitation Social Security, Medicare, Medicaid, qualified state tuition programs, and other governmental benefits and benefits relating to civil or military service; to file, prosecute, submit to arbitration or settle any claim for benefits or assistance; to establish new residency and domicile; and to receive the proceeds of claims and conserve, invest, disburse and use them on my behalf;

(n) to take all steps and remedies necessary or appropriate for the conduct and management of any business in which I may have an interest; to exercise in person or by proxy any right, privilege or option which I may have with respect to any business; to continue, modify, negotiate, renegotiate, extend and terminate any and all contracts or agreements heretofore or hereafter made with respect to the business; to pay, compromise or contest business taxes or other claims or obligations; to determine the policies of the business as to the location, methods and manner of its operations including its financing, accounting, and insurance; and to add or remove capital from the business;

(o) to employ such agents, attorneys, accountants, investment counsel, trustees, caretakers and other persons and entities providing services or advice, irrespective of whether my agent may be associated therewith, and to rely upon information or advice furnished thereby or to ignore the same, and to delegate duties hereunder and pay such compensation, as my agent may deem necessary or appropriate; and

(p) to do, execute, perform and finish for me and in my name all things which my agent shall deem necessary or appropriate in and about or concerning my property or any part thereof.

I authorize my agent to sell, grant options upon, convey with or without covenants, exchange, lease, assign, transfer, encumber or otherwise dispose of any real property which I own, together with all improvements thereon and rights relating thereto, in such manner, at such times, for such prices, and upon such terms and conditions as my agent may deem





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necessary or appropriate; to satisfy, discharge, release or extend the term of any mortgage or deed of trust; to apply for zoning, rezoning or other governmental permits; to pay, compromise or contest real estate taxes, assessments, water charges and sewer rents; to negotiate, execute, acknowledge and deliver all contracts, sales agreements, brokerage agreements, amendments, deeds, leases, mortgages, notes, security agreements, checks, drafts, guarantees, bills of sale, assignments, extensions, satisfactions, releases, waivers, consents, affidavits, transfer tax returns, closing documents, and any other agreements, writings and instruments of any nature affecting the property, as my agent may deem necessary or appropriate; to prosecute, defend, intervene in, arbitrate, appeal, compromise, settle and otherwise deal with any claim, action or proceeding in connection with the property or the sale thereof; to do, execute, perform and finish for me and in my name all things which my agent shall deem necessary or appropriate in connection with the sale of the property.

In addition, I specifically authorize my agent to take any and all actions authorized under the Alabama Elder Abuse Protection Order and Enforcement Act of 2017, as amended.

In addition, I specifically authorize my agent to revoke or amend any revocable living trust which I have heretofore or hereafter establish, and to initiate, participate in or oppose any action or proceeding to remove, substitute or surcharge a fiduciary, trustee or advisor, or to reform, modify or terminate any trust or trust instrument.

In addition, I specifically authorize my agent to create any revocable or irrevocable trusts for my benefit, to name the trustees and successor trustees, and to fund such trusts with all or any assets of mine or other interests in property which are capable of being held in trust. This authority includes the power to create and fund a Qualified Income Trust or "Miller Trust" to qualify me for Medicaid. My agent may serve as the trustees of the trusts, and may retain the power to amend, revoke or otherwise change such revocable trusts consistent with the powers granted to me by the original instrument. My agent shall have the power to withdraw income or principal on my behalf or for my benefit, and to exercise whatever trust powers or elections which I may exercise.

In addition, I specifically authorize my agent to disclaim, within the meaning of Section 2518 of the Internal Revenue Code and applicable state law, any interest in whole or in part or with respect to specific amounts, parts, fractional shares or assets, any devise, legacy, interest, right, privilege, or power to which I otherwise succeed under the Last Will of my spouse or any other person, by operation of law, under a beneficiary designation of any policy of insurance, under a beneficiary designation for any individual retirement account (IRA), Roth IRA, pension plan, investment account or other asset, or in any joint tenancy or survivorship interest I may have.

In addition, I specifically authorize my agent to deal with tax authorities, to execute, sign and file on my behalf any and all federal, state, local and foreign income, gift, payroll and other tax returns, including estimated returns and interest, dividends, gains and transfer returns, for all periods; to pay any taxes, penalties and interest due thereon; to allocate generation skipping transfer tax exemptions (within the meaning of Section 2642(a) of the





Internal Revenue Code) and to make tax elections; to represent me or to sign an Internal Revenue Service Form 2848 (Power of Attorney and Declaration of Representative) or Form 8821 (Tax Information Authorization), or comparable authorization, appointing a qualified lawyer, certified public accountant or enrolled agent (including my agent if so qualified) to represent me before any office of the Internal Revenue Service or any state, local or foreign taxing authority with respect to the types of taxes and years referred to above, and to specify on said authorization said types of taxes and years; to receive from or inspect confidential information in any office of the Internal Revenue Service or state, local or foreign tax authority; to receive and deposit, in any one of my bank accounts, or those of any revocable trust of mine, checks in payment of any refund of federal, state, local or foreign taxes, penalties and interest; to pay by check drawn on any bank account of mine or of any revocable trust of mine and have accounts to permit my agent to draw checks for payment of said items; to execute waivers (and offers of waivers) of restrictions on assessment or collection of deficiencies in taxes and waivers of notice of disallowance of a claim for credit or refund; to execute any requests for extension of time and consents extending the statutory period for assessment or collection of such taxes; to execute petitions contesting taxes; to establish new residency and domicile; to execute offers in compromise and closing Agreements under Section 7121 or comparable provisions of the Internal Revenue Code or any federal, state, local or foreign tax statutes or regulations; to delegate authority or to substitute another representative for any one previously appointed by me or my agent; and to receive copies of all notices and other written communications involving my federal, state, local or foreign taxes at such address as my agent may designate.

Reference is made to my digital assets, an inventory of which, including a list of relevant user names and passwords, I intend to maintain. Such inventory shall be kept in a secure location and shall be made available to my agent upon request. My agent shall have all of the rights, powers and privileges that I have with respect to my digital assets. This includes the right to access, modify, delete, control and transfer my digital assets; to access, use and control my computers, tablets, phones, peripherals, storage media and similar devices for purposes of accessing, modifying, deleting, controlling or transferring my digital assets; and to obtain, access, modify, delete and control my passwords and other electronic credentials associated with my digital assets. My digital assets include, without limitation, emails and email accounts, digital music, photographs and videos, software licenses, social network accounts, web hosting accounts, domain registrations, financial accounts, bank accounts, tax preparation services accounts, online stores, other online accounts, and similar digital items which now exist or may exist as technology develops. This authority is intended to constitute "lawful consent" to a service provider to divulge the contents of any communication under the Stored Communications Act (18 U.S.C. Sec. 2701 et seq. or any successor thereto), to the extent such lawful consent is required, and an agent acting hereunder shall be an authorized user of my digital assets and devices for purposes of all laws applicable to digital assets or devices, computer fraud or unauthorized computer access.

#### **EFFECTIVE DATE**

**This power of attorney is effective immediately.**





**This power of attorney is a durable power of attorney, and it shall not be affected by my becoming disabled, incompetent or incapacitated or the lapse of time. It is my intent that the authority conferred herein shall be exercisable notwithstanding my physical disability or mental incompetence.**

#### HIPAA

It may be necessary for my agent to have access to my medical records to establish whether medical bills are valid and appropriate or for other purposes. I grant to my agent the authority and power to serve as my personal representative for all purposes of the Health Insurance Portability and Accountability Act of 1996, the regulations in 45 C.F.R. Sec. 160 et seq., and any other applicable federal, state or local laws or regulations (collectively "HIPAA"), including the authority to request, receive, obtain and review, and be granted full and unlimited access to, and consent to the disclosure of complete unredacted copies of any and all health, medical and financial information and any information or records referred to in 45 C.F.R. Sec. 164.501 and regulated by the Standards for Privacy of Individually Identifiable Health Information found in 65 Fed. Reg. 82462 as protected private records or otherwise covered under HIPAA. I understand that health and medical records can include information relating to subjects such as sexually transmitted diseases, acquired immunodeficiency syndrome (AIDS), AIDS-related complex (ARC) and human immunodeficiency virus (HIV), behavioral or mental health services, and treatment for alcohol or drug abuse or addiction. I understand that I may have access to or receive an accounting of the information to be used or disclosed as provided in 45 C.F.R. Sec. 164.524 et seq. I further understand that authorizing the disclosure of this health information is voluntary and that I can refuse to sign this authorization. I further understand that any disclosure of this information carries with it the potential for an unauthorized further disclosure of this information by third parties and that such further disclosure may not be protected under HIPAA. In order to induce the disclosing party to disclose the aforesaid private and/or protected confidential information, I forever release and hold harmless said disclosing party who relies upon this instrument from any liability under confidentiality rules arising under HIPAA as a consequence of said disclosure. I authorize my agent to execute any and all releases or other documents that may be necessary in order to obtain disclosure of my patient records and other medical information subject to and protected by HIPAA.

#### NOMINATION OF CONSERVATOR

It is my desire and request that no guardian or conservator of my person or property be appointed in the event of my disability or incapacity. If, however, a guardian or conservator of my person or property is to be appointed for me, I hereby nominate and appoint my agent hereunder to serve as guardian and conservator without bond.

#### RELIANCE ON THIS POWER OF ATTORNEY

To induce any third party to act hereunder, I hereby agree that any third party receiving a duly executed copy or facsimile of this power of attorney may act hereunder, and that revocation or termination hereof shall be ineffective as to such third party unless and until actual notice or knowledge of such revocation or termination shall have been received by such third





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party. I, for myself and my heirs, executors, legal representatives and assigns, hereby agree to indemnify and hold harmless any such third party from and against any and all claims that may arise against such third party by reason of such third party having relied upon the provisions of this power of attorney.

### GOVERNING LAW

This power of attorney shall be governed by Alabama law, although I request that it be honored in any state or other location in which I or my property may be found. If any provisions hereof shall be unenforceable or invalid, such unenforceability or invalidity shall not affect the remaining provisions of this power of attorney.

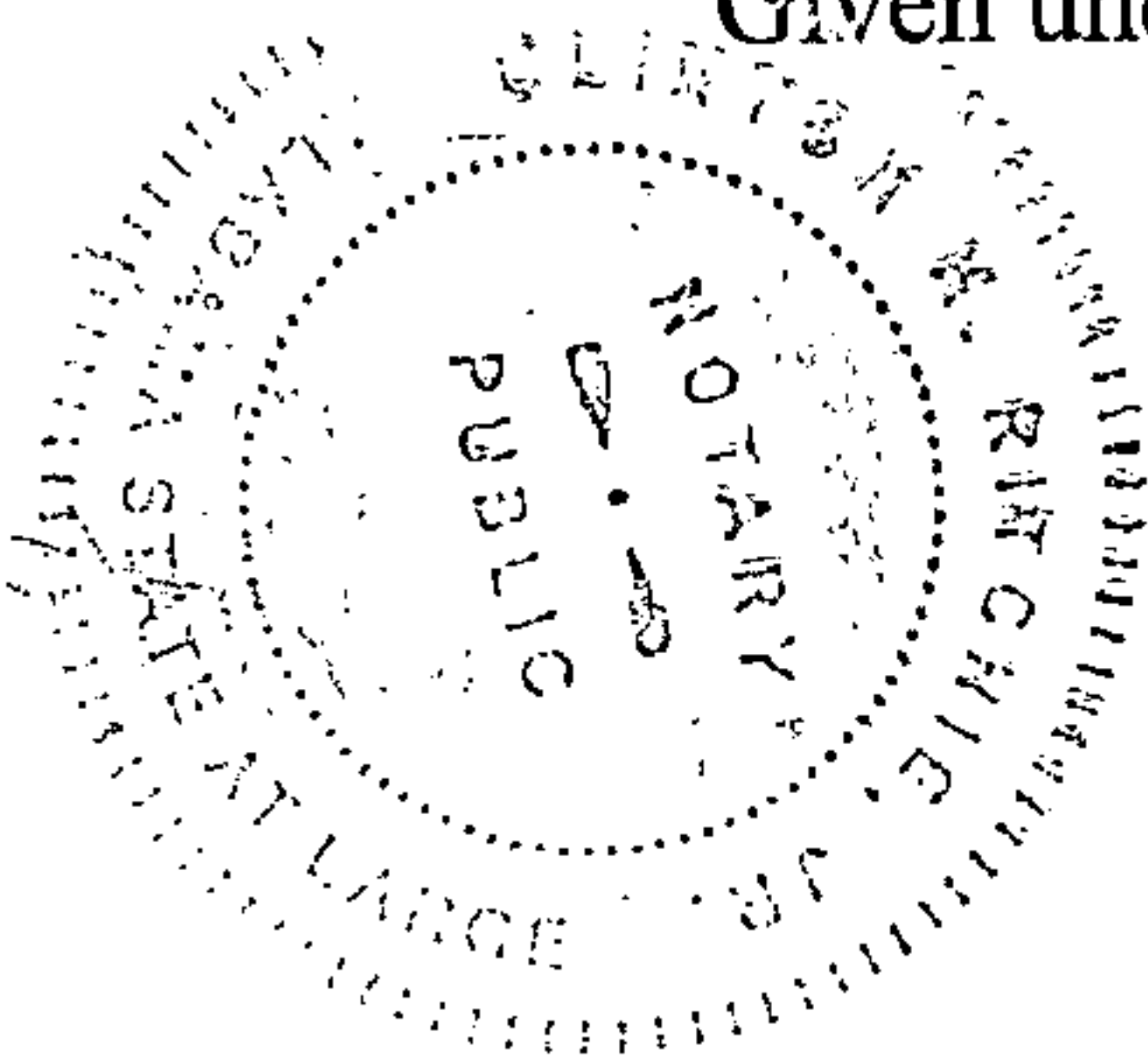
IN WITNESS WHEREOF, I have executed this power of attorney this 8 day of December, 2023.

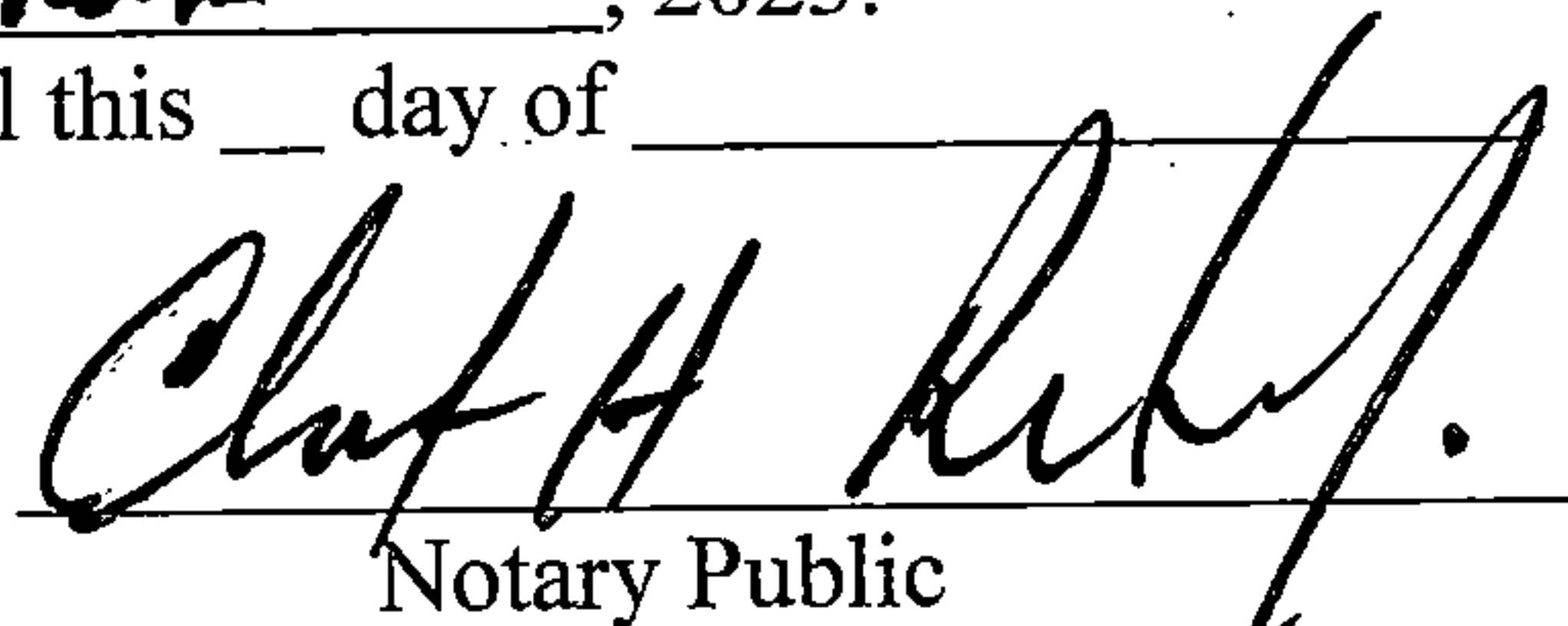
  
J.C. Gilliland

STATE OF ALABAMA )  
COUNTY OF JEFFERSON )

I, the undersigned authority, a notary public, hereby certify that J.C. Gilliland, whose name is signed to the foregoing power of attorney, and who is known to me, acknowledged before me on this day that, being informed of the contents of said power of attorney, he executed the same voluntarily on this 8 day of December, 2023.

Given under my hand and official seal this \_\_\_ day of \_\_\_\_\_, 2023.



  
Notary Public

My commission expires on

Clinton H. Ritchie, Jr.  
Notary Public, Alabama State At Large  
My Commission Expires June 28, 2024

Prepared by:  
Clinton H. Ritchie, Jr., Attorney at Law  
Clinton H. Ritchie, Jr., LLC  
1356 Hueytown Road  
Hueytown, AL 35023  
(205) 491-0085