


**DURABLE POWER OF ATTORNEY  
OF  
BARBARA MARTIN**

  
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**ARTICLE I  
Creation**

I, Barbara Martin, as Principal and a resident of the State of Alabama designate the following persons, in order of preference and succession, to serve as Attorney-In-Fact (my "Agent") for me and to act as the guardian or limited guardian of my estate should guardianship proceedings become necessary or desirable:

- 1) George Martin (my husband)
- 2) Tia Brooks (my special friend)
- 3) Owen Parker (my brother)

**ARTICLE II  
Effectiveness; Effective Immediately**

This Power of Attorney shall become effective immediately and shall survive and continue during any disability, incompetence, incapacity, or partial incapacity I may experience. This Power of Attorney shall not be affected by my subsequent disability or incapacity or by lapse of time. Disability, incompetence, incapacity or partial incapacity shall include, without limitation, my inability to manage my property and affairs or caring for myself effectively, for reasons such as mental illness, mental deficiency or other mental incapacity, physical illness or disability, advanced age, senility, chronic use of drugs, chronic intoxication, which may be evidenced by a written statement of my regularly attending physician or two other qualified physicians or by court order.

**ARTICLE III  
When Successor Agent is Entitled to Act**

The successor Agent shall be entitled to act upon the death, disability or incapacity determined by the same criteria above, or upon the written resignation of the designated prior Agent or under a written delegation of authority by my Agent.

**ARTICLE IV  
Powers**

My Agent shall have all powers of an absolute owner over my assets and liabilities, whether located within or without the State of Alabama, without limitation.



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**Power relating to tax matters.** I empower my attorney-in-fact to:

1. prepare, sign, and file federal, state, local, and foreign income, gift, payroll, Federal Insurance Contributions Act, and other tax returns; claims for refunds; requests for extension of time; petitions regarding tax matters; and any other tax-related documents, including receipts, offers, waivers, consents (including consents and agreements under Internal Revenue Code section 2032A or any successor section), closing agreements, and any power of attorney required by the internal revenue service or other taxing authority with respect to a tax year upon which the statute of limitations has not run and the following 25 tax years;
2. pay taxes due, collect refunds, post bonds, receive confidential information, and contest deficiencies determined by the internal revenue service or other taxing authority;
3. exercise any election available to the principal under federal, state, local, or foreign tax law; and
4. act for the principal in all tax matters for all periods before the internal revenue service and any other taxing authority.

**Power relating to Medical Care Assistance Transfers.** I empower my attorney-in-fact to make any transfer of resources not prohibited under state law as now or hereafter amended or recodified, when the transfer is for the purpose of qualifying me for state or federal medical care assistance or a limited casualty program for the medically needy, or for the purpose of preserving for my spouse, other relative or domestic partner, the maximum amount of property allowed under applicable law if an application has been made for governmental medical assistance, or in anticipation of such application and for the purpose of avoiding a Medicaid Recovery Lien.

**O. Power relating to Gift Transfers.** I empower my attorney-in-fact with the following authority with respect to gift transactions, whether the gift is to be made outright, in trust, in custodial account or otherwise, whether the object of the gift is located in the state or elsewhere:

1. make gifts from any or all of the principal's real and personal property, and in the kinds or shares that the agent considers prudent for any purpose, except that the agent or a person whom the agent has a legal obligation to support when the gift is in full or partial satisfaction of that obligation may not be the beneficiary of the gift unless the agent is the principal's spouse;
2. submit to arbitration or settle, and to propose or accept a compromise with respect to a controversy or claim that affects the gift;
3. hire, discharge, and compensate an attorney, accountant, expert witness, or





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assistant when the agent considers the action to be desirable for the proper execution of the powers described in the subsection, and for the keeping of records about that action;

## **ARTICLE V**

### **Purposes**

My Agent shall have all powers as are necessary or desirable to provide for my support, maintenance, health, emergencies, and urgent necessities.

## **ARTICLE VI**

### **Limitations on Powers**

My Agent shall not exercise any of the powers for my Agent's own benefit or in satisfaction of a legal obligation of my Agent except and unless specifically provided for above.

## **ARTICLE VII**

### **Termination and Revocation**

**In General.** This power of attorney revokes and supersedes all prior financial powers of attorney executed by me, whether recorded or not. This power of attorney may be revoked, suspended or terminated by me at any time or by court order. If this Power of Attorney has been recorded, the written instrument of revocation may be recorded in the office of the recorder or auditor of the place where the power was recorded. Upon my death, this power of attorney shall terminate upon actual knowledge or receipt of written notice thereof by the Agent.

## **ARTICLE VIII**

### **General Provisions**

**A. Accounting.** My Agent shall keep accurate records of my financial affairs, including documentation of all transactions in which the Agent is involved. My Agent shall account for all actions taken by my Agent for or on behalf of me upon request by me, any guardian or limited guardian of my estate or of my person, any subsequently appointed Agent, any successor Agent acting in such capacity, any primary or alternate Agent named herein, and/or to any subsequently appointed personal representative of my estate.

**B. Reliance.** Any person acting in good faith and in reasonable reliance on this power of attorney shall not incur any liability thereby, so long as such party has not received actual knowledge or actual notice of revocation, suspension or termination of this Power of Attorney by death or otherwise. Any action so taken unless otherwise invalid or unenforceable,





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shall be binding on my heirs, devisees, legatees, or personal representative.

**C. Indemnity.** My estate shall hold harmless and indemnify my Agent from all liability for acts or omissions done in good faith.

**D. Compensation.** My Agent serving hereunder shall NOT be entitled to receive compensation but SHALL be entitled to reimbursement for costs expended. My Agent is authorized and encouraged when s/he deems it desirable or necessary to employ others to aid in the management of my assets, or the exercise of powers under this Power of Attorney or any Power of Attorney for Health Care that I have executed, including but not limited to, lawyers, accountants, financial advisors, physicians or other appropriate persons.

**E. Guardianship.** One of the purposes of this document is to avoid the need for guardianship in the event of my disability or incapacity and this document should be broadly construed to accomplish that purpose.

**F. Court Enforcement.** My Agent shall have the power to seek appropriate court orders mandating acts which my Agent deems appropriate if a third-party refuses to comply with decisions made by my Agent which are authorized by this document, or enjoining acts by third parties which my Agent has not authorized. My Agent may bring legal action against any third party who fails to comply with the actions I have authorized my Agent to take and demand damages on my behalf for such noncompliance.

**G Reliance on Photocopy.** Third parties shall be entitled to rely on a photocopy of the signed Original hereof.

**H. Applicable Law.** The laws of the State of Alabama shall govern this Power of Attorney. This Power of Attorney is intended to be valid in any jurisdiction in which it is presented.

**I. HIPAA Release Authority.** I intend for my agent to be treated as I would be with respect to my rights regarding the use and disclosure of my individually identifiable health information or other medical records. This release authority applies to any information governed by the Health Insurance Portability and Accountability Act of 1996 (aka HIPAA), 42 USC 1320d and 45 CFR 160-164. I authorize: any physician, health-care professional, dentist, health plan, hospital, clinic, laboratory, pharmacy or other covered health-care provider, any insurance company and the Medical Information Bureau Inc. or other health-care clearinghouse that has provided treatment or services to me, or that has paid for or is seeking payment from me for such services, to give, disclose and release to my agent, without restriction, all of my individually identifiable health information and medical records regarding any past, present or future medical or mental health condition, including all information relating to the diagnosis and treatment of HIV/AIDS, sexually transmitted diseases, mental illness, and drug or alcohol abuse.

The authority given my agent shall supersede any prior agreement that I may have made



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with my health-care providers to restrict access to or disclosure of my individually identifiable health information. The authority given my agent has no expiration date and shall expire only in the event that I revoke the authority in writing and deliver it to my health-care provider.

DATED this 24<sup>th</sup> day of March, 2024

Barbara Martin  
Barbara Martin, Principal

Social Security Number: [REDACTED]  
Residing at:  
1960 Hwy 7  
Wilsonville, AL 35186

Witness: Dan Baker

Date: 3/24/24

Witness: Dorothy Baker

Date: 3/24/24

Witness: Tim Hensell

Date: 3/24/24