

**KAHN, DEES, DONOVAN & KAHN, LLP**  
ATTORNEYS & COUNSELORS AT LAW

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**ARE YOU PREPARED?**

It could happen at any time, and it does not matter whether you are a recent college graduate or a recent retiree. You could be hit by a reckless driver or suffer a sudden, acute illness and find yourself hospitalized in critical condition. Events like these could leave you mentally or physically incapacitated.

If you became mentally or physically incapacitated, would your doctor and family know what your health care wishes are? If not, you should consider an "advance directive" so you can exercise some control over your healthcare, even if you lose the capacity to provide self-consent to medical treatment. Three tools to accomplish this are the "living will," the "life prolonging procedures declaration" and the "healthcare power of attorney."

The living will and life-prolonging procedures declaration allow you to direct your physician regarding life support if you have a terminal illness, accident or injury and the physician determines death will occur shortly if life-support is not utilized. The living will allows you to reject the use of life support and to address issues of artificially supplied nutrition and hydration. The life prolonging procedures declaration, on the other hand, allows you to expressly declare that you desire the utilization and continuation of life support.

The healthcare power of attorney appoints another person to make medical decisions for you in the event you lose the capacity for self-consent. It is crucial that you ensure that your appointed representative is ready and willing to serve in such a capacity. If catastrophe strikes, that person could be faced with some very difficult decisions, for they may have your life in their hands. It is recommended that a second individual be appointed as alternate in the event your appointed representative cannot or does not want to serve.

The living will and the life prolonging procedures declaration generally apply only in the worst case scenarios. On the other hand, a healthcare representative can make other types of healthcare and treatment decisions for day-to-day care and treatment options where you may be incapacitated but not terminally ill. Furthermore, living wills may need interpretation, and your healthcare agent would likely be the person able to supply that interpretation. In order to ensure that your healthcare wishes are met, you should provide your attending physician with a copy of any advance directive addressing medical treatment so it can be made part of your medical records.

The decisions confronted in these advance directives are those which we all risk regardless of our age, current health or financial status. If you have any questions or concerns about such advance directives or other estate planning issues, please call us.

**KDDK ATTORNEYS PRESENT AT PROPERTY TAX SEMINAR**

On July 25, 2002, Mike Schopmeyer, Mark Samila and Allison Comstock spoke at a seminar in Evansville on the new property tax regulations in Indiana. Over 50 people from various industries attended. The new property tax regulations went into effect on March 1, 2002 and made drastic changes in the way real estate is assessed in Indiana. If you have questions regarding those changes and how the new regulations may affect you, please call Mike, Mark or Allison.