

APPLICATION FOR TAX EXEMPTION BY DESIGNATION

APPLICATION FEE: A non-refundable fee of \$250.00 must be submitted with this application. Please make checks payable to Gloucester County. Use separate sheets as necessary.

Name and address of the organization requesting the tax-exempt status:	GUINEA HERITAGE ASSOC P.O. BOX 411 BEWA, VA 23018
Tax-map number for any real property and the physical location of any tangible personal property for which the exemption is being requested:	52-202 8850 GUINEA Rd HAYES, VA
Name and telephone number of a contact person for the organization:	ROBERT THOMAS 757 846-7136
Names and addresses of officers, directors, managing members, trustees or partners:	SEE ATTACHED
Assessed value (estimate if not current assessment) of the real or personal property for which tax exemption is requested as well as the property taxes assessed against such property:	\$ 139,680
A complete description of the property and the current use of that property for which exemption from taxation is sought:	GUINEA MUSEUM
Is the organization current in its tax payments for the property for which exemption is sought?	YES
Are there any current alcoholic beverage licenses (ABC licenses) for serving alcoholic beverages issued to your organization by the Alcoholic Beverage Control Board for use on the property for which tax exempt status is being requested?	NO

• Address whether the benefits derived by the community at large are equivalent to or exceed the County's loss in revenue from taxes and if so, how.

Please attach the following documents to this application:

- Articles of Incorporation and bylaws.
- §501(c) information and Internal Revenue Service's determination letter.
- A statement of the salaries or other compensation, if any, paid to all directors, officers, managing members, trustees, or partners.
- Information addressing whether any director, officer, managing members, trustees, or partners of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services actually rendered.
- Information addressing whether any part of the net earnings of the organization has inured to the benefit of any individual.
- Information addressing whether any portion of the service provided by the organization was generated by funds received from donations, contributions, or local, state, or federal grants, and if so, the amount(s). Donations shall include the providing of personal services or the contribution of in-kind or material services.
- Information addressing whether the organization provides services for the common good of the public. If so, provide information as to the services provided in Gloucester County.
- Information addressing whether a substantial part of the activities of the organization involve carrying on propaganda or otherwise attempting to influence legislation and whether the organization participates in or intervenes in any political campaign on behalf of any candidate for public office.
- Information addressing whether the property which is the subject of this request produces revenue, and if so, the amount(s) of such revenue.
- Information whether the real or personal property for which the exemption is sought relates to the purposes for which the organization was created and whether the use of such property directly promotes those purposes.
- The most recent financial statement of the organization including where applicable, IRS Forms 900, 990, 900EZ, 990T reflecting income and expenditures for the most current twelve (12) month reporting period.
- If investments such as stocks, bonds, and other investments are reflected on the financial statement, provide a list of all such

investments including the name and type of investment, the date received and the value.

- Any other criteria, facts, and circumstances which the applicant feels the Board of Supervisors may deem appropriate and pertinent to the application.

Rupert Thomas, Jr  
Signature of Applicant

RUPERT THOMAS, JR  
Print Name

TREASURER \_\_\_\_\_  
Title Date

## **TAX EXEMPTION BY DESIGNATION POLICY**

### **240.1 Purpose**

The Virginia Constitution and Code provide that, after January 1, 2003, local governments may by designation, exempt the real and tangible personal property of nonprofit organizations from local property taxes if used exclusively for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes. The local governing body must adopt an ordinance to exempt the property. The purpose of this policy is to establish a procedure and criteria for the review and consideration by the Board of Supervisors of applications requesting exemption from local real and personal property taxes.

### **240.2 Request for Tax Exempt Status**

Applicants meeting certain criteria may request the Board of Supervisors to provide tax-exempt status from real or personal property taxes or both by designation. All requests must be in writing, submitted on forms prepared by the County Administrator, and must contain information prescribed by this policy. The Board of Supervisors is not required to designate any organization as being exempt from taxation and every designation of an organization is conditioned upon compliance with the terms of this policy and any ordinance granting the exemption. The decision to grant tax-exempt status is totally within the discretion of the Board of Supervisors. No exemption shall be provided to any organization that has any rule, regulation, policy or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, disability, or national origin. The organization must be exempt from federal income tax pursuant to IRC §501(c) and upon obtaining exemption, must annually submit by July 1 of each year certification of its continuing tax-exempt status. Loss of 501(c) status is grounds for revocation of the tax exempt status. The organization must own the real and personal property for which the exemption is being requested. Exemptions will be effective as of January 1<sup>st</sup> of the year following the Board's approval. To be effective as of January 1<sup>st</sup> of a given year, applications for exemption shall be filed not later than July 1<sup>st</sup> of the preceding year. The foregoing filing deadline shall not apply, but the remainder of these policies shall apply, to applications filed before the adoption of this policy.

### 240.3 Application Requirements

Written requests for tax exempt status shall be submitted on the appropriate County form and shall contain, at a minimum, the following information:

1. The name and address of the organization requesting the tax-exempt status, including the tax-map number for any real property and the physical location of any tangible personal property for which the exemption is being requested. Names and addresses of officers, directors, managing members, trustees or partners as applicable shall be provided. A copy of the organization's Articles of Incorporation and bylaws shall also be provided. The name and telephone number of a contact person for the organization shall also be included. A complete description of the property and the current use of that property for which exemption from taxation is sought shall be provided.
2. Information addressing whether the organization is exempt from taxation pursuant to §501(c) of the Internal Revenue Code. A copy of the Internal Revenue Service's determination letter shall be provided.
3. Information addressing whether there are any current alcoholic beverage licenses (ABC licenses) for serving alcoholic beverages issued to the organization by the Alcoholic Beverage Control Board for use on the property for which tax exempt status is being requested.
4. A statement of the salaries or other compensation, if any, paid to all directors, officers, managing members, trustees, or partners as applicable. Information addressing whether any director, officer, managing members, trustees, or partners as applicable of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services actually rendered.
5. Information addressing whether any part of the net earnings of the organization has inured to the benefit of any individual.
6. Information addressing whether any portion of the service provided by the organization was generated by funds received from donations, contributions, or local, state, or federal grants, and if so, the amount(s). Donations shall include the providing of personal services or the contribution of in-kind or material services.

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Board of Supervisors Policy  
Gloucester, Virginia

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Authorized By: Board of Supervisors

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7. Information addressing whether the organization provides services for the common good of the public. If so, provide information as to the services provided in Gloucester County. Address whether the benefits derived by the community at large are equivalent to or exceed the County's loss in revenue from taxes and if so, how.

8. Information addressing whether a substantial part of the activities of the organization involve carrying on propaganda or otherwise attempting to influence legislation and whether the organization participates in or intervenes in any political campaign on behalf of any candidate for public office.

9. Information as to the assessed value (estimate if not current assessment) of the real or personal property for which tax exemption is requested as well as the property taxes assessed against such property.

10. Information addressing whether the property which is the subject of this request produces revenue, and if so, the amount(s) of such revenue. Information whether the real or personal property for which the exemption is sought relates to the purposes for which the organization was created and whether the use of such property directly promotes those purposes.

11. The most recent financial statement of the organization including where applicable, IRS Forms 900, 990, 900EZ, 990T reflecting income and expenditures for the most current twelve (12) month reporting period. If investments such as stocks, bonds, and other investments are reflected on the financial statement, provide a list of all such investments including the name and type of investment, the date received and the value.

12. Information regarding whether the organization is current in its tax payments for the property for which exemption is sought.

13. Any other criteria, facts, and circumstances which the applicant or County feels the Board of Supervisors may deem appropriate and pertinent to the application.

#### **240.4 Application Fee**

A non-refundable fee of \$250.00 shall be charged to the applicant, which fee shall accompany the application. The fee is to help defray the County's expenses

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associated with review and consideration of the application, and to pay for public hearing notice publication costs, if a public hearing is held.

## **240.5 Procedure for Tax Exemption**

The written request for tax exempt status shall be sent to the County Administrator. The County Administrator shall review the application for completeness and determine whether the information provided establishes that the organization may be eligible for tax-exempt status. If the applicant's written request is determined to be incomplete, or if the organization is deemed ineligible for tax exempt status, the County Administrator shall notify the applicant accordingly. If the application appears to be complete, the County Administrator shall forward it to appropriate County departments and officials, which may include the Commissioner of the Revenue, Treasurer, Director of Finance, and County Attorney for review and comment regarding aspects of the application relevant to those departments and officials.

Following review by the relevant departments and officials, the application shall be returned to the County Administrator. If the application appears to be in order, the County Administrator shall forward it, along with a written report, to the Board of Supervisors. The report shall contain information regarding the revenue impact to the County of granting the requested exemption. The issue shall be placed on a Board meeting agenda, for the Board to determine whether to schedule a public hearing on the application.

If the Board votes to set a public hearing, the County Attorney shall draft an ordinance for the Board of Supervisors' consideration. The ordinance shall state the specific use on which the exemption is based; that exemption shall be contingent on the continued use of the property in accordance with the purpose for which the organization is designated; and shall contain such other conditions and restrictions as the Board deems appropriate.

Notice of the hearing shall be published at least once in a newspaper of general circulation in Gloucester County. The notice shall include the assessed value of the real and personal property for which an exemption is requested as well as the property taxes assessed against such property. The public hearing shall not be held until at least five (5) days after the notice is published in the newspaper. The Board of Supervisors shall consider the information the organization is required to submit pursuant to this policy, along with any other criteria, facts, and circumstances as may be deemed pertinent in determining whether to grant tax-exempt status.

## **240.6 Triennial Review; Revocation of Exemption**

Any organization granted exemption from local taxation by the Board of Supervisors shall be required to file an application with the County Administrator every three (3) years as a requirement for retention of the exemption granted. The application shall be filed with the County Administrator not later than July 1<sup>st</sup> of the year preceding the tax year the exemption is sought to be continued. The application shall contain the following information:

1. The ownership of the property;
2. The use of the property;
3. Whether the organization has any rule, regulation, policy, or practice that discriminates on the basis of religious conviction, race, color, sex, disability, or national origin;
4. Whether the organization is current on all its obligations to the County;
5. Whether the organization is in compliance with all County ordinances and regulations, including, but not limited to building, subdivision, and zoning ordinances;
6. Whether the organization has attempted to influence legislation, or has participated in, or intervened in, any political campaign on behalf of any candidate for public office;
7. The names and addresses of officers, directors, managing members, trustees, or partners, as applicable;
8. A current statement of the salaries or other compensation, if any, paid to officers, directors, managing members, trustees, or partners, as applicable;
9. A current certificate of Good Standing from the State Corporation Commission;
10. The most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T reflecting income and expenditures for the most current twelve (12) month reporting period.

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The County Administrator shall conduct an initial evaluation of each application and any supporting materials submitted and submit a written report summarizing the Administrator's evaluation to the Board of Supervisors as to whether the Board should consider revoking the exemption.



### 8850 GUINEA RD

**Location** 8850 GUINEA RD

**Tax Map #** 052 / / 202 / /

**RPC** 25117

**Owner** C B ROWE JR MEMORIAL AND

**Assessment** \$139,680

**PID** 12691

**Building Count** 1

**Legal Description** BENA (P O & STORE)

**Current Value**

Assessment			
Valuation Year	Improvements	Land	Total
2017	\$115,390	\$24,290	\$139,680

**Owner of Record**

**Owner** C B ROWE JR MEMORIAL AND  
 GUINEA MUSEUM FOUNDATION INC  
**Address** PO BOX 415  
 BENA, VA 23018

**Sale Price** \$0  
**Certificate**  
**Book & Page** ID/025825  
**Sale Date** 08/14/2002  
**Instrument** 02

**Ownership History**

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
C B ROWE JR MEMORIAL AND	\$0		ID/025825	02	08/14/2002
ROWE, CLARENCE B JR &	\$0		400/876	00	04/10/1991

**Building Information**

**Building 1 : Section 1**

**Year Built:** 1980  
**Living Area:** 2,786  
**Replacement Cost:** \$154,858  
**Building Percent** 71  
**Good:**  
**Replacement Cost**  
**Less Depreciation:** \$109,950

**Building Photo**

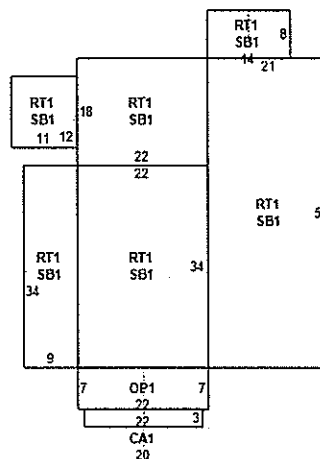
Building Attributes	
Field	Description
STYLE	Retail
MODEL	Commercial-GCM
Grade	C Average
Stories	1 Story

Units	1.00
Exterior Wall 1	Wood Siding
Exterior Wall 2	None
Roof Structure	Gable
Roof Cover	Metal
Interior Wall	Drywall (8' Typical)
Interior Floor	Pine/Soft Wood
Window Type	Fixed
Heating Fuel	Oil
Heating Type	Forced Hot Air
AC Percent	0 %
Class	Class C
Bldg Use	Retail
Total Rooms	1
Full Baths	None
Half Baths	None
Bedrooms	None
1st Floor Use	Retail
Lighting	Fluorescent
Interior Framing	Frame
Percent Sprinkler	0 %
Sprinkler Type	None
Wall Height	8.00
Perimeter	246.00



(PhotoHandler.ashx?pid=12691&bid=12691)

**Building Layout**



Building Sub-Areas (sq ft)		Legend	
Code	Description	Gross Area	Living Area
RT1	Retail <5,000 SQ FT	2,786	2,786
CA1	Canopy ICE	60	0
OP1	Open Frame Porch ICE	154	0
SB1	Slab ICE	2,786	0
		5,786	2,786

**Extra Features**

Extra Features		Legend
No Data for Extra Features		

**Land**

**Land Use**

Use Code	C353
Description	Retail
Zone	B-4

**Land Line Valuation**

Size (Acres)	0.41
Frontage	
Depth	

Neighborhood 0435  
 Alt Land Appr No  
 Category

Assessed Value \$24,290

**Outbuildings**

Outbuildings						Legend
Code	Description	Sub Code	Sub Description	Size	Value	Bldg #
SHDF	Storage Shed (133)	FR	Frame	475.00 UNITS	\$3,420	1
CPV	Paving Concrete (66)			840.00 UNITS	\$2,020	1

**Valuation History**

Assessment			
Valuation Year	Improvements	Land	Total
2017	\$115,390	\$24,290	\$139,680
2016	\$112,380	\$24,290	\$136,670
2015	\$112,380	\$24,290	\$136,670
2014	\$94,800	\$3,400	\$98,200
2013	\$94,800	\$3,400	\$98,200

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CINCINNATI OH 45999-0038

In reply refer to: 0248344558  
Nov. 23, 2016 LTR 4168C 0  
54-1779640 000000 00  
00015935  
BODC: TE

THE GUINEA HERITAGE ASSOCIATION LTD  
% CO-CHAIR  
PO BOX 411  
BENA VA 23018

011493

Employer ID Number: 54-1779640  
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Nov. 14, 2016, regarding your tax-exempt status.

We issued you a determination letter in March 1997, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(2).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

MARY

0248344558

Nov. 23, 2016 LTR 4168C 0

54-1779640 000000 00

00015936

THE GUINEA HERITAGE ASSOCIATION LTD  
% CO-CHAIR  
PO BOX 411  
BENA VA 23018

Sincerely yours,

*Doris P. Kenwright*

Doris Kenwright, Operation Mgr.  
Accounts Management Operations 1

Guinea Heritage Association, LTD

2016-2017 Board of Directors

Officers

President

Virginia T. Snowden  
P.O. Box 236  
Bena, VA 23018  
804-642-5824 (H); 804-824-1223 (C)

Vice President

Leslie B. Belvin  
P.O. Box 715  
Wicomico, VA 23184  
804-642-9002 (H); 804-815-7510

Secretary

Sharon L. Zuber  
7614 Ashe Street  
Gloucester Point, VA 23071  
804-642-3842 (H); 804-694-9567 (C)

Treasurer

Rupert W. Thomas, Jr.  
P. O. Box 54  
Achilles, VA 23001  
757-846-7136 (C)

Board Members

Keith Belvin  
P.O. Box 715  
Wicomico, VA 23184  
804-642-9002 (H); 804-815-7510

L.T. Wells, Jr.  
P.O. Box 415  
Bena, VA 23018  
804-815-1470 (C)

Hamilton Williams  
2118 Dixie Lane  
Hayes, VA. 23072  
804 642-2833

*BY-LAWS OF*  
**The Guinea Heritage Association, Ltd.**

**Article One - Name**

The name of this organization shall be the Guinea Heritage Association, Ltd.

**Article Two - Purposes**

The corporation is organized exclusively for charitable and educational purposes, including, but not limited to, the preservation of the history and culture of the community of Guinea, within the meaning of section 501(c)(3) of the Internal Revenue Code (or corresponding section of any future Federal tax code).

**Article Three - Membership**

There shall be one class of membership, each member having one vote. Current annual dues must be paid to establish membership. Each member shall enjoy all privileges of the Guinea Heritage Association. The membership dues shall be payable annually. Dues will be voted upon and adjusted annually by majority vote at the annual membership meeting. The calendar year shall be used for all related purposes. Upon establishing a membership, members will be duly registered and membership cards issued.

**Article Four - Meetings**

There shall be an annual membership meeting to be held at such time and place as the Board of Directors may direct. All meetings shall be held pursuant to notice by publication in a newspaper published or circulated in the county of Gloucester, Virginia, not more than (50) fifty days nor less than (10) days before the date of such meeting.

Section A—Special Meetings

Special meetings of the membership shall be held at such time and place as the Board of Directors shall direct upon the call of the President, Board of Directors, of one-third (1/3) of the general membership.

Section B—Procedures

In the absence of rules pertinent to the Bylaws, the proceedings shall be conducted in accordance with current *Robert's Rules of Order*.

**Article Five - Board of Directors**

The Board shall manage the affairs of the corporation and promote the advancement of the Guinea Heritage Association, Ltd. in accordance with its statement of purpose.

Section A—Directors

The Board shall be comprised of five (7) Directors. Of these seven (7) Directors, four (4) shall be the Officers of the corporation (president, vice-president, secretary, and treasurer). The remaining three (3)

Director positions will be nominated by the President and approved by the majority of the Board. The President will serve as the Chairman of the Board.

Section B—Terms

The Officers and Directors will serve one (1) year terms voted on annually, but may serve unlimited terms at the pleasure of the general membership.

Section C—Meetings

The Board shall hold a regular annual meeting at such time and place as it deems advisable, preferably before the annual membership meeting.

Special meetings may be called by the President of the Board or three (3) members of the Board.

Section D—Special Committees

The Board may at its option appoint an executive committee to carry out its policies. Such executive committee may be made up of those deemed most advisable by the board. One such committee will be the nominating committee.

Section E—Quorum/Voting

Board meetings shall require a quorum of three (3) of its voting membership to act. All motions must either be approved or disapproved by a majority of the voting Directors present.

Section F—Nominations

Vacancies on the Board shall be filled by recommendation of the nominating committee and presented and voted upon by membership at the annual meeting. Nominations will be entertained from the membership. Interim vacancies may be filled by the Board to complete a term.

Section G—Executive Session

The membership may attend board meetings; however, they have **no** vote. Special situations of information may be brought to the board meeting when put on the agenda. When declared to be in EXECUTIVE SESSION, only Board Members shall be in attendance.

**Article Six - Officers**

The Officers of the corporation shall be a President, Vice-President, Secretary, and Treasurer who shall serve one (1) year terms, voted on annually, but may serve unlimited terms at the pleasure of the membership. The nominating committee will bring before the membership a slate of Officers at the annual meeting to be voted upon. Officers may be nominated from the membership.

Section A—President

The President shall preside at all meetings, shall have general supervision of the affairs of the corporation, shall sign or counter-sign all contracts and other instruments of the corporation, shall make reports to the Board of Directors and membership, and perform all such duties as are incident to that office or properly required of that office by the Board of Directors.

Section B—Vice-President

The Vice-President shall act in the absence or incapacity of the President and discharge all duties of President until he/she returns to the position of President. The Vice-President position shall have a dual



responsibility, that of Vice-President and Chair of the Ways and Means Committee. The Ways and Means Chair identifies, organizes and promotes fund raising events. The Ways and Means Chair may appoint, at his/her option, committee(s) to carry out its plans.

#### Section C—Secretary

The Secretary shall issue notices for all meetings, shall keep minutes, shall have charge of the seal and corporate books, shall sign with the president all such instruments as require such signature, shall make such reports and perform such other duties incident to his or her office, or properly required by the Board of Directors. The Secretary shall also keep a correct list of the members in good standing and their mailing addresses.

#### Section D—Treasurer

The Treasurer shall, under the supervision of the President, have custody of all the funds and securities of the corporation and deposit the same in the name of the corporation in such bank or banks as the Board of Directors may elect. The Treasurer shall at all times exhibit his or her books and accounts to any Director of the corporation upon application at the office of the corporation during business hours. The Treasurer shall also make report of the funds in hand and all expenditures made at all meetings of the Board of Directors and at the annual meeting of the general membership.

### **Article Seven - Standing Committees**

#### Section A—Historical

The Historical Preservation Committee collects and catalogs historical data and artifacts relating to Guinea. The data is collected primarily through Guinea Heritage Days, oral histories/interviews, expeditions, personal contributions, and research of courthouse and library records as well as personal holdings. The data and artifacts are catalogued and stored for placement in a planned Guinea Heritage Museum to be located within the vicinity of Guinea.

#### Section B—Guinea Jubilee

The Guinea Jubilee Committee is responsible for planning and organizing the annual Guinea Jubilee, a weekend event held in September, celebrating the heritage and culture of the Guinea area of Gloucester, Virginia. This fundraising event, free and open to the public, includes activities such as: arts and crafts, demonstrations of historical crafts, a fun run/walk, a parade, musical entertainment, games, and food. The committee is also responsible for organizing the print/poster competition, selling ads for and publishing a program, including a children's art contest for the program cover, and coordinating its activities with other Guinea Heritage Association committees.

#### Section F—Scholarship

The Scholarship Committee is responsible for updating and disseminating the Guinea Heritage Association Scholarship Form, accepting applications, and selecting the winner for the annual scholarship/s.

#### **Article Eight—Audit**

If requested by the Board of Directors or one-third (1/3) of the General Membership, the Chair of the Board of Directors shall appoint two members of the corporation to audit the financial records of the corporation. The auditors shall render a written report to the Board of Directors within sixty days of the end of the calendar year. An outside audit may be called by a majority of the Board of Directors.

#### **Article Nine—Non-Profit Status**

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, Officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Two above. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

#### **Article Ten—Dissolution**

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

#### **Article Eleven - Amendments**

These By-laws may be altered, amended, or repealed by an affirmative vote of two-thirds (2/3) of the Board of Directors.