

# EXEMPT PROPERTY APPLICATION

## O.C.G.A. 48-5-41

|                                                                             |                                 |                                     |
|-----------------------------------------------------------------------------|---------------------------------|-------------------------------------|
| COUNTY<br><i>Effingham</i>                                                  | MAP & PARCEL #<br><i>347-1A</i> | DIGEST YEAR<br><i>2027</i>          |
| TITLE HOLDER'S NAME                                                         |                                 |                                     |
| NAME ON DIGEST<br><i>Living Free Bikers Church of the Holy Spirit</i>       |                                 |                                     |
| PROPERTY ADDRESS<br><i>Robert Goodman 314 Atlantic Ave. Guyton GA 31312</i> |                                 |                                     |
|                                                                             |                                 | TELEPHONE NUMBER                    |
| DATE ACQUIRED<br><i>3-31-26</i>                                             | MARKET VALUE                    | OWNERSHIP (LEASED, FEE SIMPLE, etc) |

Type of Property: ☐ Real Property and/or ☐ Personal Property

A. Mark (X) the appropriate descriptions of all improvements on/to the parcel of land: (The total number of buildings = \_\_\_\_\_) If for Personal Property please provide a detailed asset listing & all inventory

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Unimproved raw land<br><input type="checkbox"/> Gov't owned buildings<br><input type="checkbox"/> Non-profit public hospital<br><input type="checkbox"/> Public library<br><input type="checkbox"/> Public (owned) schools<br><input type="checkbox"/> Private school – open to public<br><input type="checkbox"/> Housing owned by fraternity chapters<br><input type="checkbox"/> Non-profit home for aged<br><input type="checkbox"/> Single family residence<br><input type="checkbox"/> Concession stand<br><input type="checkbox"/> Pollution control or energy saving (solar) equipment | <input type="checkbox"/> Recreation Facilities<br><input type="checkbox"/> Offices<br><input type="checkbox"/> Meeting halls<br><input type="checkbox"/> Club house<br><input type="checkbox"/> Dormitories<br><input type="checkbox"/> Classrooms<br><input type="checkbox"/> Parsonage (not rented)<br><input type="checkbox"/> Church/Temple<br><input type="checkbox"/> Shrine | <input checked="" type="checkbox"/> Church administration buildings <i>1</i><br><input type="checkbox"/> Perpetual care cemetery offices<br><input type="checkbox"/> Paved<br><input type="checkbox"/> Equipment<br><input type="checkbox"/> Furniture & Fixtures<br><input type="checkbox"/> Inventory<br><input type="checkbox"/> Others: (specify) _____<br>_____<br>_____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

D.N.R. No. \_\_\_\_\_ (include copy of certification.)

B. In the space next to the appropriate description of the use of the property for which the exemption is applied, indicate the proper percentage which each description represents to the total property. Ex. 10% Religious burial, 20% Religious worship, 5% Parking, 65% Undeveloped land.

|                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Undeveloped Land<br><input type="checkbox"/> Parking Lot<br><input type="checkbox"/> Present/Future Building Site<br><input type="checkbox"/> Gov't Owned<br><input type="checkbox"/> Agricultural<br><input type="checkbox"/> Used for Recreation | <input checked="" type="checkbox"/> Place of Religious Worship<br><input type="checkbox"/> Place of Religious Burial<br><input type="checkbox"/> Held for Investment<br><input type="checkbox"/> Other (Specify) _____<br>_____ |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

C. Mark (X) by one response to the right of each question below. (N/A is for those questions that do not apply.)

YES    NO    N/A

1) Are any of the improvements which have been designated in Section A or B of this form AT ANY TIME rented or leased, for which income or fees received for

\_\_\_\_\_ ☒ \_\_\_\_\_

- |                                                                                                                                                                                                                                                                                                                                                                   | YES      | NO       | N/A   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|-------|
| 16) Is any part of the property being leased from the applicant? If yes, please explain.<br>_____<br>_____<br>_____                                                                                                                                                                                                                                               | _____    | <u>X</u> | _____ |
| 17) Is any incidental income received from non-rent use of the property? If so, please explain source and how the income is used.<br>_____<br>_____<br>_____                                                                                                                                                                                                      | _____    | <u>X</u> | _____ |
| 18) If services are rendered by the owner (hospital, charity, home for aged, etc...) are these services available to the public without regard to the ability to pay by the person requesting services? If no, please explain circumstances.<br><u>We are a church we help who we can if we are able</u>                                                          | <u>X</u> | _____    | _____ |
| 19) Is there any reversionary benefit to anyone upon the sale of property or change in the use of property? If so, please specify whom.<br>_____<br>_____<br>_____                                                                                                                                                                                                | _____    | <u>X</u> | _____ |
| 20) If you answered YES to question 7. Do you fall under 1. Public Charity 2. Private Foundation 3. Private Operating Foundation? <u>Number 3 I think</u>                                                                                                                                                                                                         | _____    | _____    | _____ |
| 21) If Non-Profit do you have a charter & bylaws? If yes, please provide them.<br>_____                                                                                                                                                                                                                                                                           | <u>✓</u> | _____    | _____ |
| 22) List sources of funds received along with an approximate percentage breakdown for each source. (example: contributions 50%, federal assistance 25% public or patients 20%, dues or membership fees 5%) Please provide your Income Statement as well as a Cash Flow Statement<br><u>All funds are the result of offerings from people in our church family</u> | _____    | _____    | _____ |
| 23) Explain briefly how these funds are used.<br><u>We have been saving for our building but in the middle of that we support a ministry in India Pakistan and Uganda we buy groceries for people, pay electric bills pay to have their cars fixed if they can't afford it. Work with the homeless</u>                                                            | _____    | _____    | _____ |

24) If the property or part of the property is a vacant lot, do any activities occur on the premises? If so, please specify nature of activities and how often.

No

I hereby certify the information attached and contained herein to be true and correct to the best of my knowledge and belief.

Robert Goodman  
(Signature)

Robert Goodman  
(Print Name)

(912) 433-0561  
(Telephone Number)



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
P.O. Box 2508  
Cincinnati, OH 45201

LIVING FREE BIKER CHURCH OF THE HOLY  
SPIRIT INC  
C/O ROBERT GOODMAN  
314 ATLANTIC AVE  
GUYTON, GA 31312

Date:  
October 6, 2022  
Employer ID number:  
87-0833421  
Person to contact:  
Name: Sonserae Stallings  
ID number: 10055  
Telephone: 877-829-5500  
Accounting period ending:  
December 31  
Public charity status:  
170(b)(1)(A)(i)  
Form 990 / 990-EZ / 990-N required:  
Yes  
Effective date of exemption:  
May 24, 2021  
Contribution deductibility:  
Yes  
Addendum applies:  
No  
DLN:  
26053582005162

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

# STATE OF GEORGIA

## Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

Annual Registration

\*Electronically Filed\*

Secretary of State

Filing Date: 06/26/2026 10:47:32

### BUSINESS INFORMATION

BUSINESS NAME : Living Free Biker Church of The Holy Spirit Inc  
CONTROL NUMBER : 21153817  
BUSINESS TYPE : Domestic Nonprofit Corporation  
ANNUAL REGISTRATION PERIOD : 2026

### BUSINESS INFORMATION CURRENTLY ON FILE

PRINCIPAL OFFICE ADDRESS : 314 Atlantic Ave, Guyton, GA, 31312, USA  
REGISTERED AGENT NAME : Robert P Goodman  
REGISTERED OFFICE ADDRESS : 314 Atlantic Ave, Guyton, GA, 31312, USA  
REGISTERED OFFICE COUNTY : Effingham

| OFFICER               | TITLE     | ADDRESS                                   |
|-----------------------|-----------|-------------------------------------------|
| Brenda Dorman         | CFO       | 729 Floyd Ave, Guyton, GA, 31312, USA     |
| Cindy Deloach Goodman | Secretary | 134 Atlantic, Ave, Guyton, GA, 31312, USA |
| Robert Goodman        | CEO       | 134 Atlantic Ave, Guyton, GA, 31312, USA  |

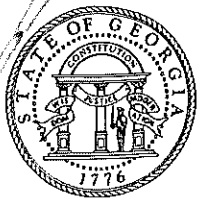
### UPDATES TO ABOVE BUSINESS INFORMATION

PRINCIPAL OFFICE ADDRESS : 314 Atlantic Ave, Guyton, GA, 31312, USA  
REGISTERED AGENT NAME : Robert P Goodman  
REGISTERED OFFICE ADDRESS : 314 Atlantic Ave, Guyton, GA, 31312, USA  
REGISTERED OFFICE COUNTY : Effingham

| OFFICER               | TITLE     | ADDRESS                                   |
|-----------------------|-----------|-------------------------------------------|
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| Cindy Deloach Goodman | Secretary | 134 Atlantic, Ave, Guyton, GA, 31312, USA |
| Robert Goodman        | CEO       | 134 Atlantic Ave, Guyton, GA, 31312, USA  |

### AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE : Robert Goodman  
AUTHORIZER TITLE : Officer



Brad Raffensperger  
Secretary of State

**STATE OF GEORGIA**  
OFFICE OF SECRETARY OF STATE  
Corporations Division  
2 Martin Luther King, Jr. Dr. SE  
Suite 313, West Tower  
Atlanta, Georgia 30334-1530

Date of Notice: 06/18/2026

19131



LIVING FREE BIKER CHURCH OF THE HOLY SPIRIT INC CONTROL NO. 21153817

ROBERT P GOODMAN  
314 ATLANTIC AVE  
GUYTON, GA 31312

### Notice of Intent to Administratively Dissolve

In accordance with Title 14 of the Official Code of Georgia Annotated, the Secretary of State hereby gives notice of determination that one or more statutory grounds exist for dissolving this entity for its failure to deliver its annual registration, together with all required fees and penalties, within 60 days after it was due, and/or having been without a registered agent or registered office in this state for 60 days or more. The Secretary of State shall administratively dissolve the entity unless it corrects each ground for dissolution, including payment in full of all required fees and penalties, or demonstrates to the reasonable satisfaction of the Secretary of State that each determined ground does not exist within sixty (60) days of the mailing of this Notice.

The above-stated grounds for administrative dissolution may be corrected by filing an annual registration for the entity. **For faster processing, we invite you to file your annual registration online with a credit card at <http://ecorp.sos.ga.gov>.** You may also print an annual registration form for submission by mail at <http://ecorp.sos.ga.gov>. The Corporations Division accepts Visa, MasterCard, Discover, American Express and ATM/Debit cards with the Visa or MasterCard logo for online filings. Annual registrations not processed online require payment with a check, certified bank check, or money order. ***We cannot accept cash for payment.***

If you choose to file by mail, you must send in an annual registration form printed from the website indicated above. Please mail your completed annual registration form to the following address: **Office of Secretary of State, Annual Registration Filings, 2 Martin Luther King Jr Dr. SE, Suite 313, West Tower, Atlanta, GA 30334-1530.** Your annual registration form must be accompanied by a check, certified bank check, or money order. All checks must be pre-printed with a complete address in order to be accepted by our office for processing. Absolutely no counter or starter checks will be accepted. Failure to adhere to these guidelines will delay or possibly result in the rejection of your filing.

Checks that are dishonored by your bank are subject to a \$30.00 NSF charge. Failure to honor your payment could result in a civil suit filed against you and/or your entity may be administratively dissolved by the Secretary of State. [See. O.C.G.A §13-6-15 and Title 14, respectively.]

**Note: Registered agent address must be a street address in Georgia where the agent may be served personally. A mail drop or P.O. Box does not comply with Georgia law for registered office. P.O. Boxes may be used for principal office and officers' addresses.**

Any person authorized by the entity to do so may sign and file an annual registration (including online filing). Additionally, a person who signs a document or submits an electronic filing he or she knows is false in any material respect with the intent that the document be delivered to the Secretary of State for filing shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished to the highest degree permissible by law. [O.C.G.A. § 14-2-129.]

For more information on annual registrations or to file online, visit <http://ecorp.sos.ga.gov> or call 404-656-2817.

**ARTICLES OF INCORPORATION  
OF  
LIVING FREE BIKER CHURCH OF THE HOLY SPIRIT, INC.**

The undersigned organizer adopts the following Articles of Incorporation for the company named below pursuant to the Incorporations Act of the State of Georgia.

**Article 1**

**Name**

The name of the Corporation shall be **LIVING FREE BIKER CHURCH OF THE HOLY SPIRIT, INC.**

**Article 2**

**Registered Office and Agent**

The street address of the initial registered office of the Corporation is  
314 Atlantic Ave. Guyton, Georgia. 31312

The name of the initial registered agent of the Corporation at the above office is Cindy Goodman.

**Article 3**

**Period of Existence**

The latest date on which Corporation shall be dissolved is when a proposal to dissolve the Inc. is adopted by the officership of this Inc. or when this Inc. is otherwise terminated in accordance with law

**Article 4**

**Business Purpose**

The Corporation is organized exclusively for charitable, religious, educational and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501©(3) of the internal Revenue Code, or the corresponding section of any further federal tax code.

**Article 5**

**Business Mission**

It is the mission, duty, and purpose of Living Free Biker Church of The Holy Spirit to encourage Christ-filled relationships that will equip others with lasting solutions for their physical, spiritual, and educational needs in order to empower families to rise above their current situation. Living Free Bikers Church of The Holy Spirit will attempt to accomplish this by developing solutions in the areas of worship, education and employment while sharing and living out the gospel of Christ. Our desire is to see lives transformed and create hope for the future.

### **Statement of Specific Purpose**

This Corporation is Not for-profit.

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to its officers, 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 the Statement of Purpose hereof. The property of this Corporation is irrevocably dedicated to **Living Free Biker Church of The Holy Spirit, Inc.** and no part of the net income or assets of this Corporation shall ever inure to the benefit of any director, officer, or member thereof, or to the benefit of any private individual.

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, this Corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in the furtherance of the purposes of this Corporation.

### **Article 8**

#### **Dissolution**

Upon 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.

IN WITNESS WHEREOF, the organizer, by the signature below, affirms under penalty of perjury the truth of the matters set in these articles of organization on this 21st day of May 2021.

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Organizer

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Organizer

The undersigned hereby accepts appointment as registered agent.

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Registered Agent

# **By-Laws OF Living Free Biker Church of The Holy Spirit, INC.**

A Corporation is organized under the laws of the State of Georgia and managed by its officers.

## **I. Name**

- a. The effective date of this operating agreement shall be May 24, 2021
- b. The name of this Corporation is **Living Free Biker Church of The Holy Spirit, Inc.**
- c. This agreement is adopted by the officers whose signatures are affixed at the end of this agreement.
- d. The Articles of Organization (Certificate of Formation, etc.) was filed with the State of Georgia on May 24, 2021.
- e. The registered office and agent are 314 Atlantic Ave, Guyton, Georgia 31312, Cindy Goodman. Changes in registered agent must be made by filing the appropriate forms with the State of Georgia.
- f. The duration **Living Free Bikers Church of The Holy Spirit, Inc.** shall be perpetual. **Living Free Bikers Church of The Holy Spirit, Inc.** shall terminate when a proposal to dissolve the corporation is adopted by the board of this corporation or when this corporation is otherwise terminated in accordance with law.

## **II. Purposes and Power**

- g. **Purpose:** The specific purpose(s) is (are) as follows: **Living Free Bikers Church of The Holy Spirit, Inc.** is organized exclusively for charitable purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under the section 501(c) (3) of the Internal Revenue Code of 1986, or the corresponding section of any future federal tax code.
- h. **Powers:** **Living Free Bikers Church of The Holy Spirit, Inc.** shall have the power, directly or indirectly, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to affect the charitable purposes, for which the corporation is organized, and to aid or assist other organizations or persons whose activities further accomplish,

foster, or attain such purposes, The powers of the corporation may include, but not be limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions.

### **III. Non-Profit Status and Exempt Activities Limitation**

- i. **Non-Profit Legal Status:** **Living Free Bikers Church Of The Holy Spirit, Inc** is a 501(c)(3), Georgia non-profit public benefit corporation, recognized as tax exempt under Section 501(c)(3) of The United States Internal Revenue Code.
- j. **Exempt Activities Limitation:** Notwithstanding any other provision of these Bylaws, no director, officer, employee, member or representative of this corporation shall take any action or carry on any activity by or on behalf of the corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue code as it now exists or may be amended, or by any organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as it now exists or may be amended. No part of the net earnings of the corporation shall inure to the benefit or shall be distributable to any director, officer, member or other private person, 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 the Articles of incorporation by these Bylaws.
- k. **Distribution Upon Dissolution:** Upon termination or dissolution of **Living Free Bikers Church of The Holy Spirit, Inc.**, any assets lawfully available for distribution shall be distributed to one (1) or more qualifying organizations described in Section 50(c)(3) of the 1986 Internal Revenue Code ( or described in any corresponding provision of any successor statute) which organization or organizations have a charitable purpose which, at least generally, includes a purpose similar to the terminating or dissolving corporation.  
The organization(s) to receive the assets of **Living Free Bikers Church of The Holy Spirit, Inc.** hereunder shall be selected in the discretion of a majority of the managing body of the corporation, and if its officers cannot so agree, then the recipient organization shall be selected pursuant to a verified petition in equity filed with the Board of Directors.
- l. **No Officership Class:** The corporation shall have no officers who have any right to vote or title or interest in or to the corporation, its properties, and franchises.
- m. **Non-Voting Affiliates:** The board of directors may approve classes of non-voting affiliates with rights, privileges, and obligations established by the board. Affiliates may be individuals, businesses, and other organizations that seek to support the mission of the corporation. The board, a designed committee of the board, or any duly elected officer in accordance with board policy, shall have the authority to admit any individual or organization as an affiliate, or to recognize representatives of affiliates, and to make determinations as to the affiliates rights,

privileges, and obligations. At no time shall affiliate information be shared with or sold to other organizations or groups without the affiliates consent. At the discretion of the board of directors, affiliates may be given endorsement, recognition and media coverage at fundraising activities, clinics, other events or at the corporation website. Affiliates have no voting rights and are not officers of the corporation.

- n. **Dues:** Any dues for affiliates shall be determined by the board of directors.

#### **IV. Board of Directors**

- o. **Number of Directors:** Living Free Bikers Church of The Holy Spirit, Inc. shall have a Board of Directors consisting of at least three (3) and no more than fifteen (15) directors. Within these limits. The board may increase or decrease the number of directors serving on the board, including for the purpose of staggering the terms of directors.
- p. **Powers:** All corporate powers shall be exercises under the authority of the board and the affairs of Living Free Bikers Church of The Holy Spirit, Inc. shall be managed under the direction of the board, except as otherwise provided by law.

#### **q. Terms:**

1. All directors shall be elected to serve a one-year term, however, the term may be extended until a successor has been elected.
2. Directors terms shall be staggered so that approximately half the number of directors will end their terms in any given year.
3. Directors may serve terms in succession.
4. The term of office shall be considered to begin January 1 and end December 31 of the second year in office, unless the term is extended until such time as a successor has been elected.

#### **V. Qualifications and Election of Directors**

- r. **Qualifications:** In order to be eligible to serve as a director on the board of directors, the individual must be 18 years of age and an affiliate within affiliate classifications crested by the board of directors. Directors may be elected at any board meeting by the majority vote of the existing board officers. The elections of directors to replace those who have fulfilled their term of office shall take place in January of each year.

- s. **Vacancies:** The board of directors may fill vacancies due to the expiration of a director's term in office, resignation, death or removal of a director or may appoint new directors to fill a previously unfilled position, subject to the maximum number of directors under these Bylaws.
- t. **Removal of Directors:** A director may be removed by a two-thirds vote of the directors then in office, if:
  - 1. The director is absent and unexcused from two or more meetings of the board of directors in a twelve-month period. The board president is empowered to excuse directors from attendance for a reason deemed adequate by the board president. The president shall not have the power to excuse him/herself from the board meeting attendance or in that case, the board vice president shall excuse the president. Or:
  - 2. For cause or no cause, if before any meeting of the board of directors at which a vote on removal will be made the director in question will be given electronic or written notification of the board's intention to discuss his/her case and is given the opportunity to be heard at a meeting of the board.

## **VI. Board of Directors Meetings**

- u. **Regular Meetings:** The board of directors shall have a minimum of four (4) regular meetings each calendar year at times and places fixed by the board. Board meetings shall be held upon four (4) days' notice by first class mail, electronic mail, or facsimile transmission or forty-eight (48) hours' notice delivered personally or by telephone. If sent by mail, facsimile transmission or electronic mail, the notice shall be deemed delivered upon its deposit in the mail or transmission system. Notice of meetings shall specify the place, day and hour of meeting. The purpose of the meeting need not be specified.
- v. **Special Meetings:** Special meetings of the board may be called by the president, vice president, secretary, treasurer, or any two (2) other directors of the board of directors. A special meeting must be preceded by at least two (2) days' notice to each director of the date, time, and place, but not purpose, of the meeting.
- w. **Waiver of Notice:** Any director may waive notice of any meeting in accordance with Georgia law.

## **VII. Manner of Acting**

- x. **Quorum:** A majority of directors in office immediately before a meeting shall constitute a quorum for the transaction of business at that meeting of the board. No business shall be considered by the board at any meeting at which a quorum is not present.

- y. **Majority Vote:** Except as required otherwise by law, or by the articles of incorporation, the act of the majority of the directors' present at a meeting at which a quorum is present shall be the act of the board.
- z. **Hung Board Decisions.** On the occasion that directors of the board are unable to make a decision based on a tied number of votes, the president or treasurer in the order of presence shall have the power to swing the vote based on his/her discretion.
- aa. **Participation.** Except as required otherwise by law, the Articles of Incorporation, or these Bylaws, directors may participate in a regular or special meeting through the use of any means of communication by which all directors participating may simultaneously hear each other during the meeting, including in person, internet video meeting or by telephonic conference call.

#### **VIII. Compensation for Board Officers Services**

- bb. **Directors:** Directors shall receive no compensation for carrying out their duties as directors. The board may adopt policies providing for reasonable reimbursement of directors for expenses incurred in conjunction with carrying out board responsibilities, such as travel expenses to attend board meetings.

#### **VIII. Committees**

- cc. **Committees:** The board of directors may, by the resolution adopted by a majority of the directors then in office, designate one or more committees, each consisting of two or more directors, to serve at the pleasure of the board. Any committee, to the extent provided in the resolution of the board, shall have all the authority of the board, except that no committee, regardless of board resolution, may:
  - 1. Take any final action on matters which also requires board officers' approval or approval of a majority of all officers;
  - 2. Fill vacancies on the board of directors of any committee which has the authority of the board;
  - 3. Amend or repeal any resolution of the board of directors which by its express terms is not so amendable or repealable;
  - 4. Appoint any other committees of the board of directors or the officers of these committees;
  - 5. Expend corporate funds to support a nominee for director; or
  - 6. Approve any transaction;

7. To which the corporation is a party and one or more directors have a material financial interest; or
8. Between the corporation and one or more of its directors or between the corporation or any person in which one or more of its directors have a material financial interest.

#### **IX. Meetings and Action of Committees**

dd. Meetings and action of the committees shall be governed by and held and taken in accordance with, the provisions of Article VI of these Bylaws concerning meetings of the directors, with such changes in the context of those Bylaws as are necessary to substitute the committee and its officers for the board of directors and its officers, except that the time for regular meetings of committees may be determined either by resolution of the board of directors or by resolution of the committee. Special meetings of the committee may also be called by resolution of the board of directors. Notice of special meetings of committees shall also be given to any and all alternate officers, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any committee and shall be filed with the corporate records. The board of directors may adopt rules for the governing of the committee not inconsistent with the provision of these Bylaws.

#### **X. Informal Action By The Board of Directors**

ee. Any action required or permitted to be taken by the board of directors at a meeting may be taken without a meeting if consent in writing, setting forth the action so taken, shall be agreed by the consensus of a quorum. For purposes of this section an e-mail transmission from an e-mail address on record constitutes a valid writing. The intent of this provision is to allow the board of directors to use email to approve actions, as long as a quorum of board officers gives consent.

#### **XI. Officers**

ff. **Board Officers:** The officers of the corporation shall be a board president, vice-president, secretary, and treasurer, all of whom shall be chosen by, and serve at the pleasure of, the board of directors. Each board officer shall have the authority and shall perform the duties set forth in these Bylaws or by resolution of the board or by direction of an officer authorized by the board to prescribe the duties and authority of other officers. The board may also appoint additional vice-presidents and such other officers as it deems expedient for the proper conduct of the business of the corporation, each of whom shall have such authority and shall perform such duties as the board of directors may determine. One

person may hold two or more board offices, but no board officer may act in more than one capacity where action of two or more officers is required.

- gg. **Term of Office:** Each officer shall serve a one-year term of office and may not serve more than three (3) consecutive term of office. Unless unanimously elected by the board at the end of his/her three (3) year terms or to fill a vacancy in an officer position, each board officer's term of office shall begin upon the adjournment of the board meeting at which elected and shall end upon the adjournment of the board meeting during which a successor is elected.
- hh. **Removal and Resignation:** The board of directors may remove an officer at any time, with or without cause. Any officer may resign at any time by giving written notice to the corporation without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party. Any resignation shall take effect at the date of the receipt of the notice or at any later time specified in the notice, unless otherwise specified in the notice. The acceptance of the resignation shall not be necessary to make it effective.
- ii. **Board President:** The board president shall be the chief volunteer officer of the corporation. The board president shall lead the board of directors in performing its duties and responsibilities, including, if present, presiding at all meetings of the board of directors, and shall perform all other duties incident to the office or properly required by the board of directors.
- jj. **Vice President:** In the absence or disability of the board president, the ranking vice-president or vice-president designated by the board of directors shall perform the duties of the board president. When so acting, the vice-president shall have all the powers of and be subject to all the restrictions upon the board president. The vice-president shall have such other powers and perform such other duties prescribed for them by the board of directors or the board president. The vice-president shall normally accede to the office of board president upon the completion of the board president's term of office.
- kk. **Secretary:** The secretary shall keep or cause to be kept a book of minutes of all meetings and actions of directors and committees of directors. The minutes of each meeting shall state the time and place that it was held and such other information as shall be necessary to determine the actions taken and whether the meeting was held in accordance with the law and these Bylaws. The secretary shall cause notice to be given of all meetings of directors and committees as required by the Bylaws. The secretary shall have such other powers and perform such other duties as may be prescribed by the board of directors or the board president. The secretary may appoint, with approval of the board, a director to assist in performance of all or part of the duties of the secretary.

**ll. Treasurer:** The treasurer shall be the lead director for oversight of the financial condition and affairs of the corporation. The treasurer shall over see and keep the board informed of the financial condition of the corporation and of audit or financial review results. In conjunction with other directors or officers, the treasurer shall oversee budget preparation and shall ensure that appropriate financial reports, including an account of major transactions and the financial condition of the corporation, are made available to the board of directors on a timely basis or as may be required by the board of directors. The treasurer shall perform all duties properly required by the board of directors or the board president. The treasure may appoint, with approval of the board a qualified fiscal agent or member of the staff to assist in performance of all or part of the duties of the treasurer.

**mm. Non-Director Officers:** The board of directors may designate additional officer positions of the corporation and may appoint and assign duties to other non-director officers of the corporation.

## **XII. Contracts, Checks, Loans, Indemnification and Related Matters**

**nn. Contracts and other Writings:** Except as otherwise provided by resolution of the board or board policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the corporation shall be executed on its behalf by the treasurer or other persons to whom the corporation has delegated authority to execute such documents in accordance with policies approved by the board.

**oo. Checks, Drafts:** All checks, drafts, or other orders for payment of money, notes, or other evidence of indebtedness issued in the name of the corporation, shall be signed by such officer or officers, agent or agents, of the corporation and in such manner as shall from time to time be determined by resolution of the board.

**pp. Deposits:** All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depository as the board or designated committee of the board may select.

**qq. Loans:** No loans shall be contracted on behalf of the corporation and no evidence of indebtedness shall be issued in its name unless authorized by resolution of the board. Such authority may be general or confined to specific instances.

**rr. Indemnification:**

- 1. Mandatory Indemnification:** The corporation shall indemnify a director or former director, who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a director of the corporation against reasonable expenses incurred by him or her in connection with the proceedings.

2. **Permissible Indemnification:** The corporation shall indemnify a director or former director made a party to a proceeding because he or she is or was a director of the corporation, against liability incurred in the proceeding, if the determination to indemnify him or her has been made in the manner prescribed by the law and payment has been authorized in the manner prescribed by law.
3. **Advance for Expenses:** Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the board of directors in the specific case, upon receipt of
  - a. A written affirmation from the director, officer, employee, or agent of his or her good faith belief that he or she is entitled to indemnification as authorized in this article, and
  - b. An undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation in these Bylaws.
4. **Indemnification of Officers, Agents and Employees:** An officer of the corporation who is not a director is entitled to mandatory indemnification under this article to the same extent as a director. The corporation may also indemnify and advance expenses to an employee or agent of the corporation who is not a director, consistent with Georgia Law and public policy, provided that such indemnification, and the scope of such indemnification, is set forth by the general or specific action of the board or by contract.

## XII. Miscellaneous

- ss. **Books and Records:** The corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of all meetings of its board of directors, a record of all actions taken by board of directors without a meeting, and a record of all actions taken by committees of the board. In addition, the corporation shall keep a copy of the corporation's Articles of Incorporation and Bylaws as amended to date.
- tt. **Fiscal Year:** The fiscal year of the corporation shall be from January 1 to December 31 of each year.
- uu. **Conflict of Interest:** The board shall adopt and periodically review a conflict of interest policy to protect the corporation's interest when it is contemplating any transaction or arrangement which may benefit any director, officer, employee, affiliate, or member of a committee with board-delegated powers.
- vv. **Nondiscrimination Policy:** The officers, directors, committee officers, employees, and persons served by this corporation shall be selected entirely on a nondiscriminatory basis

with respect to age, sex, race, religion, national origin, and sexual orientation. It is the policy of **Living Free Bikers Church of The Holy Spirit, Inc.** not to discriminate on the basis of race, creed, ancestry, marital status, gender, sexual orientation, age, physical disability, veteran's status, political service or affiliation, color, religion, or national origin.

**ww. Bylaw Amendment:** These Bylaws may be amended, altered, repealed, or restated by a vote of the majority of the board of directors then in office at a meeting of the Board, provided, however,

1. That no amendment shall be made to these Bylaws which would cause the corporation to cease to qualify as an exempt corporation under Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code; and
2. That an amendment does not affect the voting rights of directors. An amendment that does affect the voting rights of directors further requires ratification by a two-thirds vote of a quorum of directors at a Board meeting.
3. That all amendments be consistent with the Articles of Incorporation.

### **XIII. Counterterrorism and Due Diligence Policy**

In furtherance of its exemption by contributions to other organizations, domestic or foreign, **Living Free Bikers Church of The Holy Spirit, Inc.** shall stipulate how the funds will be used and shall require the recipient to provide the corporation with detailed records and financial proof of how the funds were utilized.

Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for US. Based Charities" is not mandatory, **Living Free Bikers Church of The Holy Spirit, Inc.** willfully and voluntarily recognizes and puts to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.

**Living Free Bikers Church of The Holy Spirit, Inc.** shall also comply and put into practice the federal guidelines, suggestion, laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to its foreign activities.

### **XIV. Document Retention Policy**

**XX. Purpose:** The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the proper treatment of **Living Free Bikers Church of The Holy Spirit, Inc.** records.

**YY. Policy: General Guidelines:** Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from

the files. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records. From time to time, **Living Free Bikers Church of The Holy Spirit, Inc.** may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

1. **Exception for Litigation Relevant Documents: Living Free Bikers Church of The Holy Spirit, Inc.** expects all officers, directors, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all officers, directors, and employees should note the following general exception to any stated destruction schedule. If you believe, or the **Living Free Bikers Church of The Holy Spirit, Inc.** informs you, that corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.
2. **Minimum Retention Periods for Specific Categories:**
  - a. **Corporate Documents:** Corporate records include the corporation's Articles of Incorporation, By-Laws and IRS Form 1023 and Application for Exemption. Corporate records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.
  - b. **Tax Records:** Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the corporation's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.
  - c. **Employment Records/Personnel Records:** State and federal statutes require the corporation to keep certain recruitment, employment, and personnel information. The corporation should also keep personnel files that reflect performance reviews and any complaints brought against the corporation or individual employees under applicable state and federal statutes. The corporation should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions

taken by or against personnel. Employment applications should be retained for three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven years.

- d. **Board and Board Committee Materials:** Meeting minutes should be retained in perpetuity in the corporation's minute book. A clean copy of all other Board and Board Committee materials should be kept for no less than three years by the corporation.
- e. **Press Releases/Public Filings:** The corporation should retain permanent copies of all press releases and publicly filed documents under the theory that the corporation should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the corporation.
- f. **Legal Files:** Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.
- g. **Marketing and Sales Documents:** The corporation should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three years. An exception to the three-year policy may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.
- h. **Development/Intellectual Property and Trade Secrets:** Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The documents detailing the development process are often also of value to the corporation and are protected as a trade secret where the corporation:
  - 1. derives independent economic value from the secrecy of the information; and
  - 2. has taken affirmative steps to keep the information confidential.The corporation should keep all documents designated as containing trade secret information for at least the life of the trade secret.
- i. **Contracts:** Final, execution copies of all contracts entered into by the corporation should be retained. The corporation should retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.
- j. **Correspondence:** Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two years.
- k. **Banking and Accounting:** Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of products, materials, and supplies and any invoices should be kept for seven years.

- I. Insurance: Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.
    - m. Audit Records: External audit reports should be kept permanently. Internal audit reports should be kept for three years.
- 3. Electronic Mail: E-mail that needs to be saved should be either:
  - a. Printed in hard copy and kept in the appropriate file; or
  - b. Downloaded to a computer file and kept electronically or on disk as a separate file. The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

## XV. Transparency and Accountability

**ZZ. Purpose:** By making full and accurate information about its mission, activities, finances, and governance publicly available, **Living Free Bikers Church of The Holy Spirit, Inc.** practices and encourages transparency and accountability to the general public. This policy will:

1. indicate which documents and materials produced by the corporation are presumptively open to staff and/or the public
2. indicate which documents and materials produced by the corporation are presumptively closed to staff and/or the public
3. specify the procedures whereby the open/closed status of documents and materials can be altered.

The details of this policy are as follows:

## XVI. Financial and IRS Documents

**Living Free Bikers Church of The Holy Spirit, Inc.** shall provide its Internal Revenue forms 990, 990-T, 1023, and 5227, bylaws, conflict of interest policy, and financial statements to the general public for inspection free of charge.

## XVII. Means and Conditions of Disclosure

**Living Free Bikers Church of The Holy Spirit, Inc.** shall make "Widely Available" the aforementioned documents on its internet website: [steelthrottlecowboy.com](http://steelthrottlecowboy.com) to be viewed and inspected by the general public.

1. The documents shall be posted in a format that allows an individual using the Internet to access, download, view and print them in a manner that exactly reproduces the imager of the original document filed with the IRS (except information exempt from public disclosure requirements, such as contributor lists).
2. The website shall clearly inform readers that the document is available and provide instructions for downloading it.
3. **Living Free Bikers Church of The Holy Spirit, Inc.** shall not charge a fee for downloading the information. Documents shall not be posted in a format that would require special computer hardware or software (other than software readily available to the public free of charge).

#### **XVIII. IRS Annual Information Returns**

**Living Free Bikers Church of The Holy Spirit, Inc.** shall submit the Form 990 to its board of directors prior to the filing of the Form 990. While neither the approval of the Form 990 or a review of the 990 is required under Federal law, the corporation's Form 990 shall be submitted to each member of the board of director's via (hard copy or email) at least 10 days before the Form 990 is filed with the IRS.

#### **XIX. Board**

1. All board deliberations shall be open to the public except where the board passes a motion to make any specific portion confidential.
2. All board minutes shall be open to the public once accepted by the board, except where the board passes a motion to make any specific portion confidential.
3. All papers and materials considered by the board shall be open to the public following the meeting at which they are considered, except where the board passes a motion to make any specific paper or material confidential.

#### **XX. Staff Records**

1. All staff records shall be available for consultation by the staff member concerned or by their legal representatives.
2. No staff records shall be made available to any person outside the corporation except the authorized governmental agencies.
3. Within the corporation, staff records shall be made available to the board when requested.

#### **XXI. Donor Records**

1. All donor records shall be available for consultation by the officers and donors concerned or by their legal representatives.

2. No donor records shall be made available to any other person outside the corporation except the authorized governmental agencies.
3. Within the corporation, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors, except that;
4. Donor records shall be made available to the board when requested.

## **XXII. Codes of Ethics and Whistleblower Policy**

**AAA. Purpose:** Living Free Bikers Church of The Holy Spirit, Inc. requires and encourages directors, officers, and employees to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. It is the intent of Living Free Bikers Church of The Holy Spirit, Inc. to adhere to all laws and regulations that apply to the corporation and the underlying purpose of this policy is to support the corporation's goal of legal compliance. The support of all corporate staff is necessary to achieving compliance with various laws and regulations.

**BBB. Reporting Violations:** If any director, officer, staff or employee reasonably believes that some policy, practice, or activity of Living Free Bikers Church of The Holy Spirit, Inc. is in violation of law, a written complaint must be filed by that person with the vice president or the board president.

**CCC. Acting in Good Faith:** Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false shall be subject to civil and criminal review.

### **DDD. Retaliation:**

1. Said person is protected from retaliation only if she/he brings the alleged unlawful activity, policy, or practice to the attention of Living Free Bikers Church of The Holy Spirit, Inc. and provides the Living Free Bikers Church of The Holy Spirit, Inc. with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to individuals that comply with this requirement.

2. **Living Free Bikers Church of The Holy Spirit, Inc.** shall not retaliate against any director, officer, staff or employee who in good faith, has made a protest or raised a complaint against some practice of **Living Free Bikers Church of The Holy Spirit, Inc.** or of another individual or entity with whom **Living Free Bikers Church of The Holy Spirit, Inc.** has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.
3. **Living Free Bikers Church of The Holy Spirit, Inc.** shall not retaliate against any director, officer, staff or employee who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of **Living Free Bikers Church of The Holy Spirit, Inc.** that the individual reasonably believes is in violation of law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

#### **XXIII. Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations shall be kept confidential to the extent possible, consistent with need to conduct an adequate investigation.

#### **XXIV. Handling of Reported Violations**

The board president or vice president shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports shall be promptly investigated by the board and its appointed committee and appropriate corrective action shall be taken if warranted by the investigation.

This policy shall be made available to all directors, officers, staffs or employees and they shall have the opportunity to ask questions about the policy.

#### **XXV. Amendments of Articles of Incorporation**

**EEE. Amendment:** Any amendment to the Articles of Incorporation may be adopted by approval of two-thirds (2/3) of the board of directors.

#### **Certificate of Adoption of Bylaws**

I do hereby certify that the above stated Bylaws of **Living Free Bikers Church of The Holy Spirit, Inc.** were approved by the **Living Free Bikers Church of The Holy Spirit, Inc.** board of directors

on \_\_\_\_\_ and constitute a complete copy of the Bylaws of the corporation.

\_\_\_\_\_  
Robert Goodman, President

\_\_\_\_\_  
Brenda Dorman, Treasurer

\_\_\_\_\_  
Date

- A. Reimbursement for Organizational Costs: Officers shall be reimbursed by the corporation for start-up and organizational expenses paid by the officers.
- B. Member's Percentage Interests: A member's percentage interest in this CORPORATION shall be computed as a fraction, the numerator of which is the total of a member's capital account and denominator of which is the total of all capital accounts of all officers. This

fraction shall be expressed in this agreement as a percentage, which shall be called each member's "percentage interest" in this CORPORATION.

- C. Officership Voting: Except as otherwise may be required by the Articles of Organization, Certificate of Formation or a similar organizational document, other provisions of this operating agreement, or under the laws of this state, each member shall vote on any matter submitted to the officership for approval in proportion to the member's percentage interest in the CORPORATION. Further, unless defined otherwise for a particular provision of this operating agreement, the phrase "majority of officers" means a majority of officers whose combined percentage interests in this CORPORATION represent more than 50 percent of the percentage interests of all officers in this CORPORATION.
- D. Compensation: Officers shall not be paid as officers of the CORPORATION for performing any duties associated with such officership. Officers may be paid, however, for any services rendered in any capacity for the CORPORATION, whether as officers, employees, independent contractors or otherwise.
- E. Member's Meetings: The CORPORATION shall not provide for regular member's meetings. However, any member may call a meeting by communicating his or her wish to schedule a meeting to all other officers. Such notification may be in person or in writing, by telephone, facsimile machine, or other form of electronic communication reasonably expected to be received by a member, and the other officers shall then agree, either personally, or in writing, or by telephone, facsimile machine or other form of electronic communication to the member calling the meeting, to meet at a mutually acceptable time and place. Notice of the business to be transacted at the meeting need not be given to officers by the member calling the meeting, and any business may be discussed and conducted at the meeting.

If all officers cannot attend a meeting it shall be postponed to a date and time when all officers can attend, unless all officers who do not attend have agreed in writing to the holding of the meeting without them. If a meeting is postponed, and the postponed meeting cannot be held either because all officers do not attend the postponed meeting or the non-attending officers have not signed a written consent to allow the postponed meeting to be held without them, a second postponed meeting may be held at a date and time announced at the first postponed meeting. The date and time of the second postponed meeting shall also be communicated to any officers not attending the first postponed meeting. The second postponed meeting may be held without attendance of all officers as long as the majority of the percentage interests of the officership of this CORPORATION is in attendance at the second postponed meeting. Written notice of the decisions or approvals made at this second postponed meeting shall be mailed or delivered to each non-attending member promptly after the holding of the second postponed meeting.

Written minutes of the discussions and proposals presented at a officers' meeting, and the votes taken, and matters approved at such meetings, shall be taken by one of the

officers or a person designated at the meeting. A copy of the minutes of the meeting shall be placed in the CORPORATION's records book after the meeting.

G. Officership Certificates: This CORPORATION shall be authorized to obtain and issue certificates representing or certifying officership interests in this CORPORATION. Each certificate shall show the name of the CORPORATION, the name of the member, and state that the person named is a member of the CORPORATION and is entitled to all rights granted officers of the CORPORATION under the Articles of Organization, Certificate of Formation or a similar organizational document, this operating agreement, and provisions of law.

In addition to the above information, all officership certificates shall bear a prominent legend on their face or reverse side stating, summarizing or referring to any transfer restrictions that apply to officerships in this CORPORATION under the Articles of Organization, Certificate of Formation or other similar organizational document and/or this operating agreement.

The records book of this CORPORATION shall contain a transfer ledger with the names and addresses of all persons to whom certificates have been issued, show the date of issuance of each certificate, and record the date of all cancellations or transfer of officership certificates.

#### **IV. TAX AND FINANCIAL PROVISIONS**

- A. Tax Treatment: This CORPORATION shall be treated as a Church and religious organization, considered as a public charity for income tax purposes.
- B. Tax Year and Accounting Method: The tax year of this CORPORATION shall be January 1 through December 31 of each year. The CORPORATION shall use the cash basis method of accounting.
- C. Tax Matters Partner: If this CORPORATION is required under Internal Revenue Code provisions or regulations, it shall designate from among its officers a "tax matters partner" in accordance with Internal Revenue Code Sections 6231(a)(7) and corresponding regulations, who will fulfill this role by being the spokesperson for the CORPORATION in dealings with the IRS as

required under the Internal Revenue Code and Regulations, and who will report to the officers on the progress and outcome of these dealings.

- D. Annual Income Tax Returns and Reports: Within 60 days after the end of each year of the CORPORATION, a copy of the CORPORATION's financial report, which shall include a balance sheet and a profit and loss statement for the prior tax year of the CORPORATION shall be mailed or otherwise provided to the member of the CORPORATION, together with any additional information and forms necessary for the member to complete his individual state and federal income tax returns.
- E. Bank Accounts: The CORPORATION shall designate one or more banks or other institutions for the deposit of the funds of the CORPORATION, and shall establish savings, checking, investment and other such accounts as are reasonable and necessary for its business and investments. One or more employees of the CORPORATION shall be designated with the consent of all officers to deposit and withdraw funds of the CORPORATION, and to direct the investment of funds from, into and among such accounts. The funds of the CORPORATION, however and wherever deposited or invested, shall not be comingled with the personal funds of any officers of the CORPORATION.
- F. Title to Assets: All personal and real property of this CORPORATION shall be held in the name of the CORPORATION, not in the names of the individual officers.

## **VII. DISSOLUTION**

- A. The following events shall trigger dissolution of the CORPORATION, except as provided:
  - 1. The expiration of the term of existence of the CORPORATION if such term is specified in the Articles of Organization, Certificate of Formation or a similar organizational document, or this operating agreement;
  - 2. The written agreement of all officers to dissolve the CORPORATION;
  - 3. Entry of a decree of dissolution of the CORPORATION under state law.

## **VIII. GENERAL PROVISIONS**

- A. Compensation: The officers may be compensated or non-compensated according to the nature and extent of the services rendered for the CORPORATION as a part of their duties. Any member may be reimbursed by the CORPORATION for out-of-pocket expenses paid by the member in carrying out the duties of his or her office.

- B. Records: The CORPORATION shall keep at its principal business address a copy of all proceedings of officership meetings, as well as books of account of the CORPORATION's financial transactions. A list of the names and addresses of the current officership of the CORPORATION also shall be maintained at this address, with notations on any transfers of member's interest to nonofficers or persons being admitted into officership in the CORPORATION.

Copies of the CORPORATION's Articles of Organization, Certificate of Formation or a similar organizational document, a signed copy of this operating agreement, and the CORPORATION's tax returns for the preceding three tax years shall be kept at the principal business address of the CORPORATION. A statement also shall be kept at this address containing any of the following information that is applicable to this CORPORATION:

1. A description of, or date when, the legal existence of the CORPORATION will terminate under provisions in the CORPORATION's Articles of Organization, Certificate of Formation or a similar organizational document, or this operating agreement.

**NOTE:** If one or more of the above items is included or listed in this operating agreement, it will be sufficient to keep a copy of this agreement at the principal business address of the CORPORATION without having to prepare and keep a separate record of such item or items at this address.

Any member may inspect any and all records maintained by the CORPORATION upon reasonable notice to the CORPORATION. Copying of the CORPORATION's records by member is allowed.

- C. All Necessary Acts: The officers and officers of this CORPORATION are authorized to perform all acts necessary to perfect the organization of this CORPORATION and to carry out its business operations expeditiously and efficiently. The Secretary of the CORPORATION, or other officers, or one or more officers of the CORPORATION, may certify to other businesses, financial institutions and individuals as to the authority of one or more officers or officers of this CORPORATION to transact specific items of business on behalf of the CORPORATION.

- D. Mediation and Arbitration of Disputes Among Officers: In a dispute over the provisions of this Operating Agreement and any other disputes among officers, the dispute shall be submitted to arbitration in accordance with the rules of the

American Arbitration Association. A written request for arbitration stating the nature of the dispute, shall be sent to all officers of this CORPORATION. All parties to the dispute shall share costs equally.

- E. Entire Agreement: This operating agreement represents the entire agreement among the officers of this CORPORATION, and it shall not be amended, modified or replaced except by the written instrument executed by all of the parties to this agreement who are current officers of this CORPORATION as well as any and all additional parties who became officers of this CORPORATION after the adoption of this agreement. This agreement replaces and supersedes all prior written and oral agreements among any and all officers of this CORPORATION.
- F. Severability: If any provision of this agreement is determined by a court or arbitrator to be invalid, unenforceable or otherwise ineffective, that provision shall be severed from the rest of this agreement, and the remaining provisions shall remain in effect and enforceable.

## **X. SIGNATURES OF OFFICERS**

- A. Execution of Agreement: In witness whereof, the officers of this CORPORATION sign and adopt this agreement as the operating agreement of this CORPORATION.

|           |              |       |
|-----------|--------------|-------|
| _____     | _____        | _____ |
| Signature | Printed Name | Date  |
| _____     | _____        | _____ |
| Signature | Printed Name | Date  |

---

Signature

---

Printed Name

---

Date

From: [Cindy Deloach](#)  
To: [Jennifer Keyes](#)  
Subject: RE: Livingfree Bikers Church of the Holy Spirit tax's  
Date: Wednesday, August 5, 2026 3:06:50 PM

The date we held the Easter Sunrise Service was April 5th 2026

[Yahoo Mail: Search, Organize, Conquer](#)

On Wed, Aug 5, 2026 at 3:05 PM, Jennifer Keyes  
<[JKeyes@EffinghamCounty.org](mailto:JKeyes@EffinghamCounty.org)> wrote:

The pictures look good.

Thank you.

Jennifer Keyes  
Senior Real Property Appraiser IV  
Effingham County Tax Assessors Office  
802 South Laurel Street  
Springfield GA 31329  
912-764-2126  
[Jkeyes@effinghamcounty.org](mailto:Jkeyes@effinghamcounty.org)

From: Cindy Deloach <[maxiealayh@yahoo.com](mailto:maxiealayh@yahoo.com)>  
Sent: Wednesday, August 5, 2026 3:01 PM  
To: Jennifer Keyes <[JKeyes@EffinghamCounty.org](mailto:JKeyes@EffinghamCounty.org)>  
Subject: Livingfree Bikers Church of the Holy Spirit tax's



