

EXEMPT PROPERTY APPLICATION

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

COUNTY	MAP & PARCEL # <i>R 203-7</i>	DIGEST YEAR <i>2025-2026</i>
TITLE HOLDER'S NAME		
NAME ON DIGEST		
PROPERTY ADDRESS <i>540 W. 7th Street</i>		
		TELEPHONE NUMBER <i>912-667-5974</i>
DATE ACQUIRED	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 = 1) If for Personal Property please provide a detailed asset listing & all inventory

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

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.

- | | |
|---|--|
| ☐ Undeveloped Land | ☒ Place of Religious Worship |
| ☐ Parking Lot | ☐ Place of Religious Burial |
| ☐ Present/Future Building Site | ☐ Held for Investment |
| ☐ Gov't Owned | ☐ Other (Specify) |
| ☐ Agricultural | |
| ☐ Used for Recreation | |

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
the use of any part of this property? (If yes, please identify and explain circumstances and terms on an attached sheet of paper)	___	___	___
2) Is the property open to the general public?(ex: if church is it open to the general public)			
3) Is the use of the property restricted, limited, subject to approval or reserved for the use by any person(s), group(s), or organization?(ex: if a church, can the members use the property or is it restricted)	X	___	___
4) Does any person, group, or organization have priority of use of property which is open to the general public? If yes, please identify.	___	X	___
5) Is the premises used for private, social, or fraternal meetings?(ex: it is rented out or used where the general public could not attend)	___	X	___
6) Are the property uses controlled by any individual or organization other than owner of record?(ex: if owned by private individual, and used for religious purposes, does a board control or the private individual)	___	X	___
7) Is the property owner exempt from Federal/State income tax? If yes, fill in the IRC Section No. _____ (example Section 501 (c) (3))	X	___	___
8) If the corporation entity holds IRC 501 (c) exemption, was it obtained prior to July 1, 1959?	___	X	___
9) Has the Federal or State Income tax exemption status ever been revoked or suspended?	___	X	___
10) Is the property owner a political subdivision or instrumentality of the county, state, or federal gov't?	___	X	___
11) Is the property within the territorial limits of the political subdivision?	___	X	___
12) Is the property owned by private individuals?	___	___	___
13) Is the property owned by private organizations or clubs?	___	X	___
14) Is the property owner a non-profit corporation without stockholders?	X	___	___
15) Does the owner, any stockholder, or officer receive any income or profit for services rendered from the use of the property? If yes, please explain.	___	X	___

We will allow baby shower, family reunion and sport activities.

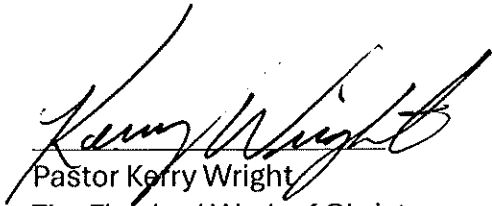
The church has first priority for all functions or activities. The church uses the facility every Sunday and during the week when requested. The building will ~~can~~ be used for mentoring of young men, Bingo for the seniors ~~colleagues~~ and Arts & Crafts at no charge.

August 2, 2026

To Whom It May Concern:

I, Pastor Kerry Wright – The Finished Work of Christ uses the Walton Giles Family Community Center for church services on 1st, 2nd, 3rd and 4th Sundays monthly. We have been using the building since 2024.

If additional information is required, please contact me at 912 -547-9937.



Pastor Kerry Wright
The Finished Work of Christ

MB2
PG 518-519

Control Number : 26152747

FILED FOR RECORD

2026 JUL 16 A 10:31

WALT LAWSON
CLERK E.C.S.C.

STATE OF GEORGIA

Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

CERTIFICATE OF INCORPORATION

I, **Brad Raffensperger**, the Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that

Walto Giles family Community Center Nonprofit Inc
a Domestic Nonprofit Corporation

has been duly incorporated under the laws of the State of Georgia on **07/04/2026** by the filing of articles of incorporation in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.

WITNESS my hand and official seal in the City of Atlanta
and the State of Georgia on **07/15/2026**.



Brad Raffensperger

Brad Raffensperger
Secretary of State



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

WALTO GILES FAMILY COMMUNITY CENTER
NONPROFIT INC
C/O JANEVER G MANIOR
317 MIDDLEGROUND RD
RINCON, GA 31326-0130

Date:
07/21/2026
Employer ID number:
42-3879875
Person to contact:
Name: T. Campbell
ID number: 0194202
Telephone: 877-829-5500
Accounting period ending:
July 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
July 04, 2026
Contribution deductibility:
Yes
Addendum applies:
No

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.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

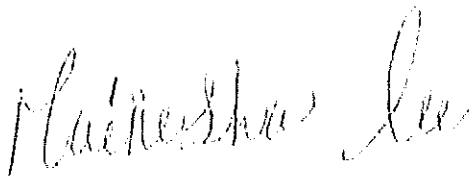
EFFINGHAM HERALD

1204 North Columbia Ave 912-826-5012

AFFIDAVIT OF PUBLICATION STATE OF GEORGIA, COUNTY OF EFFINGHAM

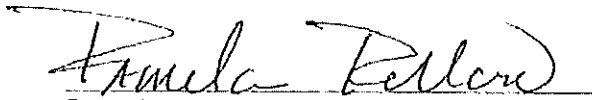
Janever G. Manior
GA

Personally appeared before me, the undersigned Notary Public, Rae'Nesha Lee, who after being duly sworn stated under oath that she is the Regional Legal Clerk of the Effingham Herald, the official Legal Organ of Effingham County, newspaper published in the city of Springfield, Georgia, and who further states under oath that the *Trade Name 23853*, advertisement attached hereto and made part of this affidavit appeared in the Effingham Herald on the following date(s):
Effingham Herald: 7/22/2026, 7/29/2026.



Rae'Nesha Lee
Regional Legal Clerk

Sworn to and subscribed before me 7/29/2026.



Pamela Pollard
Notary Public
My commission expires 2/15/27

CERTIFICATE OF INCORPORATION
I, Brad Raffensperger, the Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that
Walto Giles family Community Center Nonprofit Inc
a Domestic Nonprofit Corporation
has been duly incorporated under the laws of the State of Georgia on 07/04/2026 by the filing of articles of incorporation in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.
WITNESS my hand and official seal in the City of Atlanta
and the State of Georgia on 07/15/2026.
Brad Raffensperger
Secretary of State
23853 7.29.26 RL



ARTICLES OF INCORPORATION

Electronically Filed
Secretary of State
Filing Date: 7/4/2026 6:19:15 PM

BUSINESS INFORMATION

CONTROL NUMBER 26152747
BUSINESS NAME Walto Giles family Community Center Nonprofit Inc
BUSINESS TYPE Domestic Nonprofit Corporation
EFFECTIVE DATE 07/04/2026
The corporation is organized pursuant to the Georgia Nonprofit Corporation Code.

PRINCIPAL OFFICE ADDRESS

ADDRESS 317 Middleground Rd, Rincon, GA, 31326-0130, USA

REGISTERED AGENT

NAME	ADDRESS	COUNTY
Janever G Manior	317 Middleground Road, Rincon, GA, 31326-0130, USA	Effingham

INCORPORATOR(S)

NAME	TITLE	ADDRESS
Alphonso Giles	INCORPORATOR	707 West 7th Street, Rincon, GA, 31326-0130, USA
Janever G Manior	INCORPORATOR	317 Middleground Road, Rincon, GA, 31326-0130, USA
Oscar Giles	INCORPORATOR	214 Jiles Avenue, Rincon, GA, 31326-0130, USA
Sampson H Manior, Jr	INCORPORATOR	514 West 7th Street, Rincon, GA, 31326-0130, USA

MEMBER INFORMATION

The corporation will not have members.

OPTIONAL PROVISIONS

N/A

AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE Janever G. Manior
AUTHORIZER TITLE Incorporator

ARTICLES OF INCORPORATION

OF

WALTON GILES FAMILY COMMUNITY CENTER NONPROFIT, INC.

ARTICLE 1

The Walton Giles Family Community Center Nonprofit, Inc. The principal office shall be in the State of Georgia located at 540 West 7th Street in Rincon, Georgia 31326-0130.

ARTICLE 2

The Walton Giles Family Community Center is organized pursuant to Georgia Nonprofit Code 14-3-202. The Center is organized for religious and educational purposes under 501(c)(3) of the Internal Revenue Code. Specifically, our mission is to provide a safe environment for the community through mentoring young men, supporting senior citizens and providing educational opportunities that foster growth and leadership in the spirit of community service.

ARTICLE 3

The registered agent, Janever Manlor, is located at 317 Middleground Road, Rincon, Georgia 31326. Located in Effingham County.

ARTICLE 4 - INCORPORATORS

The name and address of each incorporator is:

Alphonso Giles -Treasurer
707 West 7th Street
Rincon, Georgia 31326-0130

Janever G. Manlor -Secretary
317 Middleground Rd.
Rincon, Georgia 31326

Oscar Jiles -President
214 Jiles Avenue
Rincon, Georgia 31326-0130

Sampson H. Manlor -Vice-President
514 West 7th St.
Rincon, Georgia 31326-0130

ARTICLE V - OFFICERS

President

The president shall be the chief executive officer of the corporation; the president shall preside over all meetings; have the general management of the affairs of the corporation and see that all orders and resolutions of the board are carried into effect.

Vice-President

During the absence or disability of the president, the vice president, or there are more than one, the executive vice-president, shall have all the powers and functions of the president. Each vice-president shall perform such other duties as the board shall prescribe.

Secretary

The secretary shall keep the minutes of all meetings. The secretary shall have custody of the seal of the incorporation and shall affix and shall attest the same to documents when duly authorized by the board of directors. The secretary shall attend to the giving and serving of all notices of the corporation and shall have charge of such books and papers as the board of directors may direct; the secretary shall attend to such correspondence as may be assigned to the secretary and perform all the duties incidental to the secretary's office.

Assistant- Secretary

During the absence or disability of the secretary, the assistant secretary shall have all functions of the secretary.

Treasurer

Shall have custody of all corporate funds and financial records, and deposit those funds in the name of the corporation in such bank or trust company as the directors may elect; the treasurer shall, when duly authorized by the board of directors, sign and execute all contracts in the name of the corporation, when countersigned by the president; the treasurer shall sign all contracts, drafts, notes, and orders for the payment of money, which shall be duly authorized by the board of directors and shall be countersigned by the president; the treasurer shall at all reasonable times exhibit the books and accounts to any director or officer of the corporation upon application at the office of the corporation during ordinary

business hours. At the end of each corporate year, the treasurer shall have an audit of the accounts of the corporation made a by a committee appointed by the president and shall present such audit in writing at the annual meeting of the board, at which time the treasurer shall also present an annual report setting forth in full the financial conditions of the corporation.

Assistant Treasurer

During the absence or disability of the treasurer, the assistant-treasurer, or if there is more than one, the one designated by secretary or by the board, shall have the powers and functions of the treasurer.

ARTICLE VI – BOARD OF DIRECTORS

The Board of Directors shall manage the affairs of the Center and oversees its financial wealth. The Board members reflect the diversity and interests of the local Rincon Community and shall serve for a term of two years with the option for re-election.

ARTICLE VII - MEMBERSHIP

The corporation will have no members.

ARTICLE VIII – CONFLICT OF INTEREST

No part of the net earnings of the corporation shall insure to benefit or be distributable to its directors, officers, trustees, 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 purpose clause hereof. No substantial part of the activities of the corporation shall be carrying on propaganda, or otherwise attempting to influence legislation, and the organization 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 of any other provisions of these articles, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future tax code, or (b) by an organization, contributions to which are deductible under section 170 (c) (2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE IX- DISSOLUTION

In the event of dissolution, all remaining assets of the Walton Giles Family Community Center must be given to another 501(c)(3) of the Internal Revenue Code or the corresponding section of any future tax code, or shall be distributed to the federal government, or state or local government for public purposes. Any such asset not so disposed of shall be disposed of by the Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purpose or to such organization or organizations as said Court shall determine, which are organized and operated exclusively for such purposes.

NARRATIVE OF ACTIVITIES

THE Walton Giles Family Community Center "a multi-purpose facility. Will be a place where various denominations can have religious services and activities under 501(c)(3) of the Internal Revenue Code. The Center will have planned biweekly activities for senior citizens Bingo and Arts and Crafts) and monthly meetings for mentoring. The Board members and leadership team will solicit support from community members and school counselors to refer young men that need to be a part of the mentoring program.

All activities, including church service, must align with the Center's core value of community uplift and family support. The facility will not be a part of political activities.

Below Market Rate

The facility usage fees cover the cleaning and maintenance of the building (utilities and insurance).

Facility Usage

The corporation shall operate the Walton-Giles Community Center as a multi-purpose facility under 501(c)(3) of the Internal Revenue Code. This includes, but is not limited to:

Youth Mentorship Program- specifically designed for young men without father figures.

Senior Care – provide a safe and interactive environment for the elderly through Bingo and Arts and Crafts.

Spiritual Support – offer affordable space for local congregations, ensuring access to religious gatherings and counseling.

The mailing address of the corporation's principal address is 317 Middleground Rd Rincon, GA. 31326-0130. IN WITNESS WHEREOF, the undersigned has executed these Articles of incorporation on the _____ day of _____ 2026.

Janever G. Manior

(Capacity of signer (Incorporator))

August 3, 2026

To Whom It May Concern:

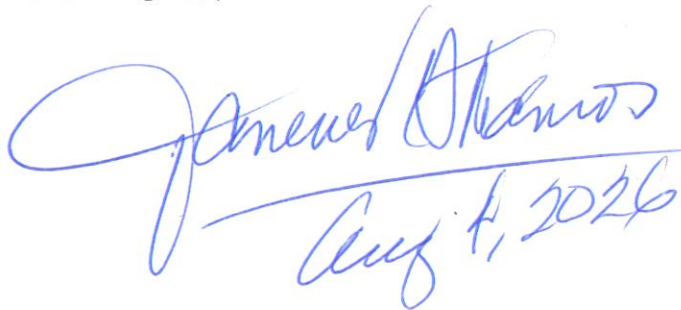
The Walton Giles Family Community Center Nonprofit Corporation would like to address how the building is used. The building was built with the intent of using the building for religious purposes and to have a family gathering on the fourth of July every two years.

The building has been used for religious purposes since 2006 . The church pays a usage fee to cover utilities, insurance and the upkeep of the building. The building is exclusively used for Church services every Sunday and Wednesdays for Bible Study. The church has first priority (80 percent of the time). We allow individuals to use the building on Friday and Saturday for baby showers and birthday parties for a usage fee only when the church does not have a scheduled event. The building will not participate in political activities.

Individuals are allowed to usage the building if they cannot pay the total usage fee for only a donation for repass for funeral services or fund raising for a particular cause that will benefit an individual or group in need.

The building will be used for Bingo and Arts and Crafts for Seniors weekly. A mentoring program for young men without fathers. The individuals will not pay an admission fee. We solicit donations for supplies and gifts. The churches also donated cleaning supplies to help with the cost. The usage fees are not used for salaries. The church help pay for the cleaning of the church.

Thanks Again, please call Janever Manior if further information is needed.


Aug 4, 2026

CONFLICT OF INTEREST
OF
WALTON GILES FAMILY COMMUNITY CENTER, INC.
A NOT-FOR-PROFIT CORPORATION INCORPORATED
UNDER THE LAWS OF THE STATE OF GEORGIA

ARTICLE 1- PURPOSE

The purpose of the conflict-of-interest policy is to protect **WALTON GILES FAMILY COMMUNITY CENTER INC.** interest when it is contemplating entering a transaction or arrangement that might benefit the private interest of an officer or director of the **Center** or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

ARTICLE II-DEFINITION INTERESTED PERSON

2.1 Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect interest, as defined below, as an interested person.

2.2 FINANCIAL INTEREST

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

An ownership or investment interest in any entity with which the organization has a transaction or compensation arrangement with the organization or with any entity or individual with which the organization has a transaction or arrangement, or potential ownership or investment interest in, or compensation arrangement with any entity or individual with which the compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. Financial interest does not automatically constitute conflict of interest. Under Article III, Section 3.2, a person who has a financial interest may have a conflict of interest

only if the appropriate governing board or committee decides that a conflict of interest exist.

ARTICLE III-PROCEDURES

3.1 DUTY TO DISCLOSE

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

3.2 DETERMINING WHETHER A CONFLICT OF INTEREST EXISTS

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

ARTICLE IV -RECORDS OF PROCEEDINGS

The minutes of the governing board and all committees with board delegated powers shall contain:

4.1 The names of the persons who disclosed or otherwise were found to have financial interest, any action taken to determine whether a conflict of interest was present, and the governing boards' or committee decision as to whether a conflict of interest in fact existed.

4.2 The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

ARTICLE V- COMPENSATION

5.1 A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for service is precluded from voting on matters pertaining to that member's compensation.

5.2 A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation directly or indirectly from the Organization for service is precluded from voting on matters that pertain to that member's compensation.

5.3 No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

ARTICLE VI – ANNUAL STATEMENTS

Each director, officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

6.1 Has received a copy of the conflicts of interest policy.

6.2 Has read and understand the policy.

6.3 Has agreed to comply with the policy, and

6.4 Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

ARTICLE VII – PERIODIC REVIEWS

To ensure the Organization operates in a manner with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, minimum, include

the following subjects:

7.1 Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.

7.2 Whether partnerships, joint ventures, and arrangements with management organizations conform to the Center's written policies, are properly recorded reflect reasonable investment or payments for goods and services, further charitable do not result in inurement, impermissible private benefit or in an excess benefit transaction.

ARTICLE VIII- USE OF OUTSIDE EXPERTS

When conducting the periodic reviews as provided for in Article VII, the Center may but need not use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

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OF
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upon application at the office of the corporation during ordinary business hours. At the end of each corporate year, the treasurer shall have an audit of the accounts of the corporation made a by a committee appointed by the president and shall present such audit in writing at the annual meeting of the board, at which time the treasurer shall also present an annual report setting forth in full the financial conditions of the corporation.

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ARTICLE VIII – CONFLICT OF INTEREST

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purposes set forth in the purpose clause hereof. No substantial part of the activities of the corporation shall be carrying on propaganda, or otherwise attempting to influence legislation, and the organization 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 of any other provisions of these articles, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future tax code, or (b) by an organization, contributions to which are deductible under section 170 (c) (2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

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The facility usage fees cover the cleaning and maintenance of the building (utilities and insurance).

Facility Usage

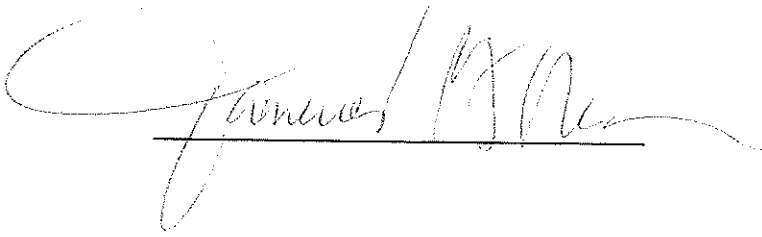
The corporation shall operate the Walton-Giles Community Center as a multi-purpose facility under 501(c)(3) of the Internal Revenue Code. This includes, but is not limited to:

Youth Mentorship Program- specifically designed for young men without father figures.

Senior Care – provide a safe and interactive environment for the elderly through Bingo and Arts and Crafts.

Spiritual Support – offer affordable space for local congregations, ensuring access to religious gatherings and counseling.

The mailing address of the corporation 's principal address is 317 Middleground Rd Rincon, GA. 31326-0130. IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation on the 27 day of April 2026.

A handwritten signature in cursive script, appearing to read "Janever G. Manior", is written over a horizontal line.

Janever G. Manior
(Capacity of signer

(Incorporator)