## **Congregation Meeting Announcement**

## Sunday, May 5, 2024 at 11:45 am

Bethel's church council has called another special meeting, this time for the sole purpose of amending our articles of incorporation. This should be a brief meeting, perhaps 10 or 15 minutes once members sign in and we are assured of a quorum.

Our articles need amending due to California state requirements for a particular type of tax exemption known as a Welfare Exemption. We currently have a Religious Exemption, but adding a Welfare Exemption grants permission for a greater range of activities without jeopardizing our property tax exemption. It also allows us to avoid property tax on our parsonage, saving us about \$20,000 each year.

The state requires one clause stating our assets are irrevocably dedicated to charitable purposes and another stating that should our congregation cease to exist, all remaining assets would be passed on to a similar organization. The state provides example wording for these clauses, and we have reviewed the wording with the Sierra Pacific Synod and our lawyer. While amending the article, we will update the wording that designates Bethel as a non-profit corporation to use more modern language.

The current wording of Article III, which will be amended:

That this corporation is organized pursuant to Part I, of Division 2, of Title I of the Corporation Code and does not contemplate pecuniary profit or gain to the members thereof.

The new wording, to update the non-profit language and add the required clauses:

This Corporation is a nonprofit religious corporation and has all of the powers, duties, authorizations, and responsibilities as provided in the California Religious Corporation Law. Notwithstanding any other provision in these Articles, the Corporation may not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of the Corporation. Notwithstanding any other provision in these Articles, the Corporation may not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code or by a corporation, contributions to which are deductible under section 170(c)(2) of the Code.

No part of the net income or assets of the corporation shall inure to the benefit of any private person.

The property owned by this organization/congregation is irrevocably dedicated to charitable purposes within the meaning of section 501(c)(3) of the Internal Revenue Code.

Upon liquidation, dissolution, or abandonment of this organization/congregation, its assets, remaining after payment or provision of payment of all debts and liabilities of this organization/congregation, shall be distributed to an organization organized and operated for a charitable, scientific, hospital, or religious purpose meeting the requirements of Revenue and Taxation Code Section 214.

If you have questions about this amendment, please contact our treasurer, Dave Tribby, at dtribby@stanfordalumni.org