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FLORIDA PROFIT/NON PROFIT CORPORATION

ESCAMBLA COUNTY TAXPAYERS' ASSOCIATION, INC.

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**ARTICLES OF INCORPORATION OF  
ESCAMBIA COUNTY TAXPAYERS' ASSOCIATION, INC.  
A CORPORATION NOT FOR PROFIT**

The undersigned individual, ROBERT G. KERRIGAN, desiring to form a corporation not for profit under the provisions of Chapter 617, Florida Statutes, hereby subscribes to the following Articles of Incorporation:

**ARTICLE I - NAME AND PRINCIPAL OFFICE**

The name of the corporation is Escambia County Taxpayers' Association, Inc. (hereinafter the "Corporation"), and the principal office and mailing address of the Corporation is 400 E. Government Street, Pensacola, Florida 32502.

**ARTICLE II - PURPOSES**

The purposes for which the Corporation is organized shall be as follows:

(a) To study local government taxing in Escambia County, Florida and the various municipalities located therein; to work with the Board of County Commissioners and City Council of such local governments to improve economy and efficiency in the operation of the government of the County of Escambia and other political bodies in Escambia County; to improve and place upon a safe and more permanent foundation the general tax structure of the local governments in Escambia County, and such other objects and purposes as may be authorized by and consistent with the provisions of Chapter 617, Florida Statutes, as amended from time to time.

(b) To receive and maintain a fund or funds of real or personal property, or both, and, subject to the restrictions and limitations hereinafter set forth, to use and apply the whole or any part of the income therefrom and the principal thereof exclusively for the purposes herein stated or for such charitable, scientific, literary, or educational purposes as the Corporation shall determine, either directly or by contributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986 and the applicable Treasury Regulations as they now exist or may hereinafter be amended.

(c) No part of the net earnings of the Corporation shall inure to the benefit of any trustee or officer of the Corporation, or any private individual (except that reasonable compensation may be paid for services rendered to or for the Corporation in effecting one or more of its purposes), and no trustee or officer of the Corporation, or any private individual, shall be entitled to share in the distribution of any of the corporate assets on dissolution of the corporation. 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 or intervene in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office.

(d) Notwithstanding any other provision of these Articles of Incorporation, the Corporation shall not conduct or carry on any activities not permitted to be conducted or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code of 1986 and its regulations as they now exist or may hereafter be amended, or by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code and its regulations as they now exist or may hereafter be amended.

#### **ARTICLE III – PRIVATE FOUNDATION CLASSIFICATION**

If the Corporation is ever classified as a private foundation as described in Section 509 of the Internal Revenue Code of 1986, as amended (it being the specific intent of the Corporation that it not be so classified), then the following paragraphs shall apply:

(a) The Corporation shall distribute or apply its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

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(b) The Corporation shall not engage in any act of self-dealing, as defined in Section 4941(d) of the Internal Revenue Code of 1986 or corresponding provisions of any subsequent federal tax laws.

(c) The Corporation shall not retain any excess business holdings, as defined in Section 4943(c) of the Internal Revenue Code of 1986 or corresponding provisions of any subsequent federal tax laws.

(d) The Corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1986 or corresponding provisions of any subsequent federal tax laws.

(e) The Corporation shall not make any taxable expenditures, as defined in Section 4945(d) of the Internal Revenue Code of 1986 or corresponding provisions of any subsequent federal tax laws.

#### **ARTICLE IV – MEMBERSHIP**

The membership of the Corporation shall consist of the individuals who are trustees of the Corporation and their successors. Additional members may be admitted upon approval of the Board of Trustees in accordance with the Bylaws of the Corporation.

#### **ARTICLE V – COMMENCEMENT OF CORPORATE EXISTENCE AND TERM OF EXISTENCE**

The date for commencement of this Corporation's existence shall be March 3, 2009. The Corporation shall have perpetual existence.

#### **ARTICLE VI – INCORPORATOR**

The name and address of the incorporator to these Articles of Incorporation are as follows:

Robert G. Kerrigan  
400 E. Government Street  
Pensacola, FL 32502

**ARTICLE VII - BOARD OF TRUSTEES**

The affairs of the Corporation not for profit shall be managed by a Board of Trustees. The trustees shall be elected, removed and/or reelected as provided in the bylaws of the Corporation. If provided in the bylaws of the Corporation, the trustees shall have full power to fill the office of any trustee who may resign, die, become disabled, or refuse to act as a trustee. Unless otherwise provided in the Bylaws of the Corporation, the majority vote of the trustees in office shall be sufficient for the taking of any action within the power of the Corporation.

The Corporation shall have at least three (3) trustees initially, and the number of trustees may be increased or diminished (but never less than 3) from time to time as provided in the bylaws of the Corporation.

**ARTICLE VIII - AMENDMENT**

The Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to them and all rights and privileges conferred upon the trustees and officers of the Corporation are subject to this reservation.

**ARTICLE IX - BYLAWS**

Unless otherwise provided in the bylaws of the Corporation, the Bylaws of the Corporation are to be made, altered, amended, or repealed by a majority vote of the Board of Trustees at a regular or special meeting of the Board of Trustees.

**ARTICLE X - DISTRIBUTION ON DISSOLUTION**

Upon dissolution of the Corporation, or the winding up of its affairs, the assets of the Corporation shall be distributed, in the manner determined by the trustees of the Corporation, solely to charitable, scientific or educational organizations which would then qualify under the provisions of Section 501(c)(3) of the Internal Revenue Code and its regulations as they now exist or may hereafter be amended.

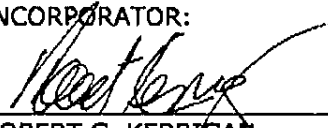
No trustee or officer of the Corporation, nor any private individual, shall be entitled to share in the distribution of any of the corporate assets on dissolution of the Corporation.

**ARTICLE XI - REGISTERED OFFICE AND AGENT**

The street address of the registered office of the Corporation shall be 400 E. Government Street, Pensacola, Florida 32502, and the name of the registered agent of the Corporation at that address shall be Robert G. Kerrigan.

IN WITNESS WHEREOF, I, the undersigned incorporator of Escambia County Taxpayers' Association, Inc., have hereunto set my hand and seal on the date hereinafter set forth for the purpose of forming this corporation not for profit under the laws of the State of Florida.


INCORPORATOR:

  
\_\_\_\_\_  
ROBERT G. KERRIGANDate: March 3, 20092009 MAR -4 P 2:32  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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**REGISTERED AGENT ACCEPTANCE**

I do hereby accept the foregoing designation as registered agent of Escambia County Taxpayers' Association, Inc. Further, I am familiar with and accept the duties and obligations of such designation.

  
\_\_\_\_\_  
ROBERT G. KERRIGANDate: March 3, 2009

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