

Staff Report for 2026 State Board of Equalization

File No.: 2026 – TRAILL – CHRISTIAN SPORTS COMMISSION, INC **Prepared By:** Property Tax Division

County or City: TRAILL COUNTY

Appellant: CHRISTIAN SPORTS COMMISSION, INC

Type of Appeal: TAXABLE STATUS

Appeal Issue: Mr. Craig Richie, on behalf of Christian Sports Commission, Inc, is appealing the taxable status of parcel number 27-0001-04268-010, located at 730 Main St E, Mayville, ND.

Analysis:

Summary of Findings:

Proposal for Board Review:

Appellant Information – State Board of Equalization

County or City: Traill County
Appellant: Christian Sports Commission
Type of Appeal: Exemption

Information for Property Referenced in Appeal:

Address: 730 Main St E., Mayville, ND 58257
Township Name: Mayville, ND
County: Traill
Parcel ID: 27-0001-04268-010
Legal Description: E 150' OF S 315' OF LOT 1 SW ¼ N OF ALM ADD 32-147-52A-1.09
(ADDRESS: 730 MAIN ST E)

Appellant Contact Information:

Appellant Name: Craig M Richie
Address: 1241 Broadway N, Fargo, ND 58102
Phone Number: 701-541-3725
Email Address:

Answer the questions below that apply to the appeal:

Are you the owner of the property of this appeal? **Yes**

Did you receive notice of increase letter from the city/township? **No Notification Received**

At which meeting(s) did you appeal your assessment? **Township/city and County**

Has a recent appraisal been completed on the property? **No**

What grounds is your appeal based upon? **Exemption**

See attached detailed explanation and evidence to validate the assessment appeal.

To: N.D. tax Equalization Board

From: Dustin J. Olson

Dustin J. Olson being first being duly sworn, deposes and says;

1. That I have served as the accountant for The CHRISTian Sports Commission which owns and operates the Laurie Berry CHRISTian Home and have done so on a volunteer basis from its inception.
2. The building was received from Sanford Health and has had a Christian focus from the beginning. It has been intended to serve as a Christian center. The volunteers who converted it from a clinic to a Christian center and donated to the project all did so for this purpose. Over the years, it has hosted everything from dinners to Bible studies to a Christin Super Bowl party. The intent has been to provide a Christian environment for students to live in as well.
3. In the first years the organization owned the building, I contacted the county via e-mail to inquire how to become property tax exempt because we were a 501(c)3 organization. I recall not receiving a response back from the county with the steps for property tax exemption. The CHRISTian Sports Commission therefore, made payments on taxes even though we should not have had to do so.
4. The organization has paid over \$40,000 in taxes over the years that we should have been exempted from.
5. During COVID, the CHRISTian Sports Commission ran into financial difficulties due to increased expenses (including property taxes) and decreased revenues. It has occurred in the period since that we were given notice from Traill County that they were planning on repossessing the building for back property taxes.

I so solemnly swear and affirm



Dustin J. Olson, CPA, MBA

TABLE OF EXHIBITS

Ex. #	Exhibit Name
1	Appeal Explanation with Century Codes
2	Christian Sports Commission – Articles of Inc. and Bylaws
3	Christian Sports Commission – IR 501(c)(3) letter
4	Christ is Lord Church – Articles of Inc.
5	Christ is Lord Church - Bylaws
6	Christ is Lord Church – IRS 501(c)(3) letter
7	Letter to Sanford Health from Fishes and Loaves From Jesus Christ Fdn.
8	Letter to Sanford Health from Craig Richie
9	Letter to Sanford Health from Scott Berry
10	Letter to Sanford Health from Dr. Theodore Sawchuk, MD
11	Letter to Sanford Health from Linda Fisher
12	Letter to Sanford Health from Brieana Hoban
13	Letter to Sanford Health from Schaan Barth
14	Letter to Sanford Health from Rolland Richie
15	Profit and Loss Statement 2019-2025
16	Warranty Deed
17	Taxes paid and owed
18	Mission Statement of Christian Sports Commission for the LBCH
19	Picture of Outside signage on rock at Laurie Berry Christian Home
20	Picture of front entry signage
21	Picture of Christ on LR wall
22	Picture of Faithful Servant wall
23	Picture of double kitchen
24	Picture of Kitchen wall scripture
25	Picture of Jeremiah 29:1 scripture of prayer room wall
26	Picture of John 3:16 scripture on hall wall
27	Picture of Living Life picture on LR wall
28	Picture of Lyng Patio
29	Affidavit of Dustin Olson

ARTICLES OF INCORPORATION CHRISTIAN SPORTS COMMISSION

ARTICLE I

The name of the corporation is Christian Sports Commission, Inc.

ARTICLE II

This organization is organized exclusively for educational and charitable purposes within the meaning of section 501 (c) (3) of the Internal Revenue Code.

ARTICLE III

The purpose of the corporation is to provide sports and activities for individuals and families in cooperation with local churches in a nondenominational atmosphere.

ARTICLE IV

The effective date of the corporation is upon filing.

ARTICLE V

The registered agent is Craig Richle. The registered office is 203 8th Street South, Fargo, ND 58103.

ARTICLE VI

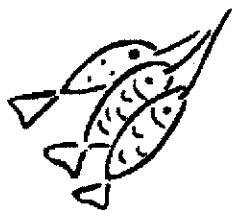
The period of existence is perpetual.

ARTICLE VII

Notwithstanding any other provision of these articles, this 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 of 1954, or the corresponding provision of any future United States Internal Revenue law or (b) by an organization, contributions to which are deductible under section 170 (c) (2) of the Internal Revenue Code of 1954 or the corresponding provision of any future United States Internal Revenue law.

ARTICLE VIII

Upon the winding up and dissolution of this organization, after paying or adequately providing for the debts and the obligations of the organization, the remaining assets shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for educational and charitable purposes and which has established its tax exempt status under Section 501 (c) (3) of the Internal Revenue Code. However, if the named recipient is not then in existence, or is no longer a qualified distributee, or is unwilling or unable to accept the distribution, then the assets of this organization shall be distributed to a fund, foundation or organization that is organized and operated exclusively for the purposes specified in section 501 (c) (3) of the Internal Revenue Code.



Fishes & Loaves for Jesus Christ Foundation
203 8th Street South
Fargo, ND 58103
701-235-5513w 701-235-8269h



September 22, 2010

MeritCare Facility Services
Attention Donald Marty
801 N. Broadway
Fargo, North Dakota 58102

Mark Duncan, Administrator
Mayville Clinic
730 E. Main
Mayville, North Dakota 58257

Re: Mayville Clinic Building

Dear Mr. Marty & Mr. Duncan:

This is to confirm that the Fishes and Loaves for Jesus Christ Foundation will pledge up to \$50,000.00 towards the renovation of the MeritCare clinic in Mayville, North Dakota. These renovations would be necessary to convert the clinic into a Christian center for the students of Mayville State University.

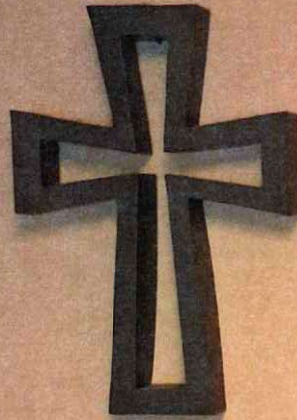
Sincerely,

Craig M. Richie
Fishes and Loaves for Jesus Christ Foundation



As for me and my household,
we will serve the Lord.

Joshua 24:15

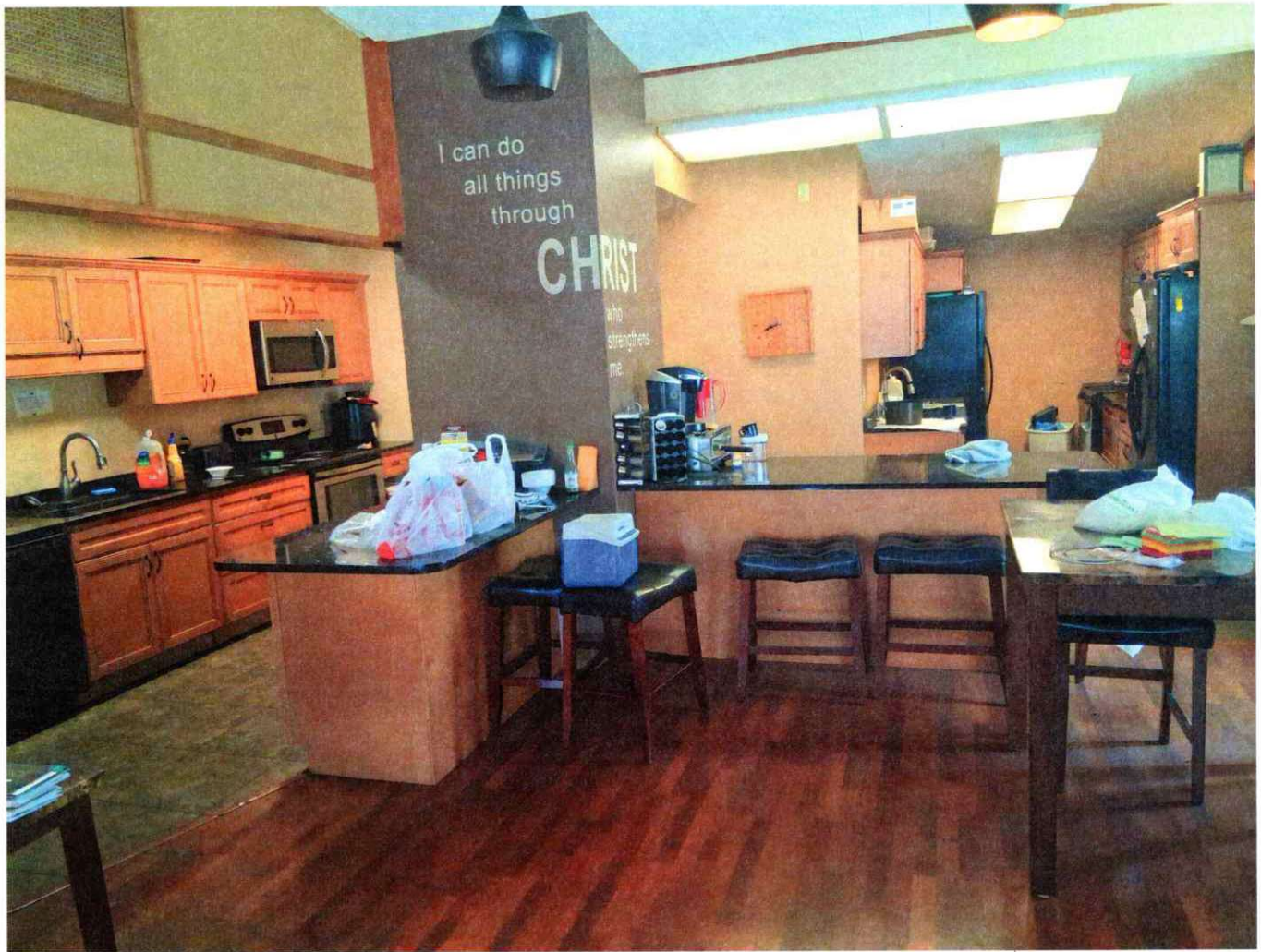


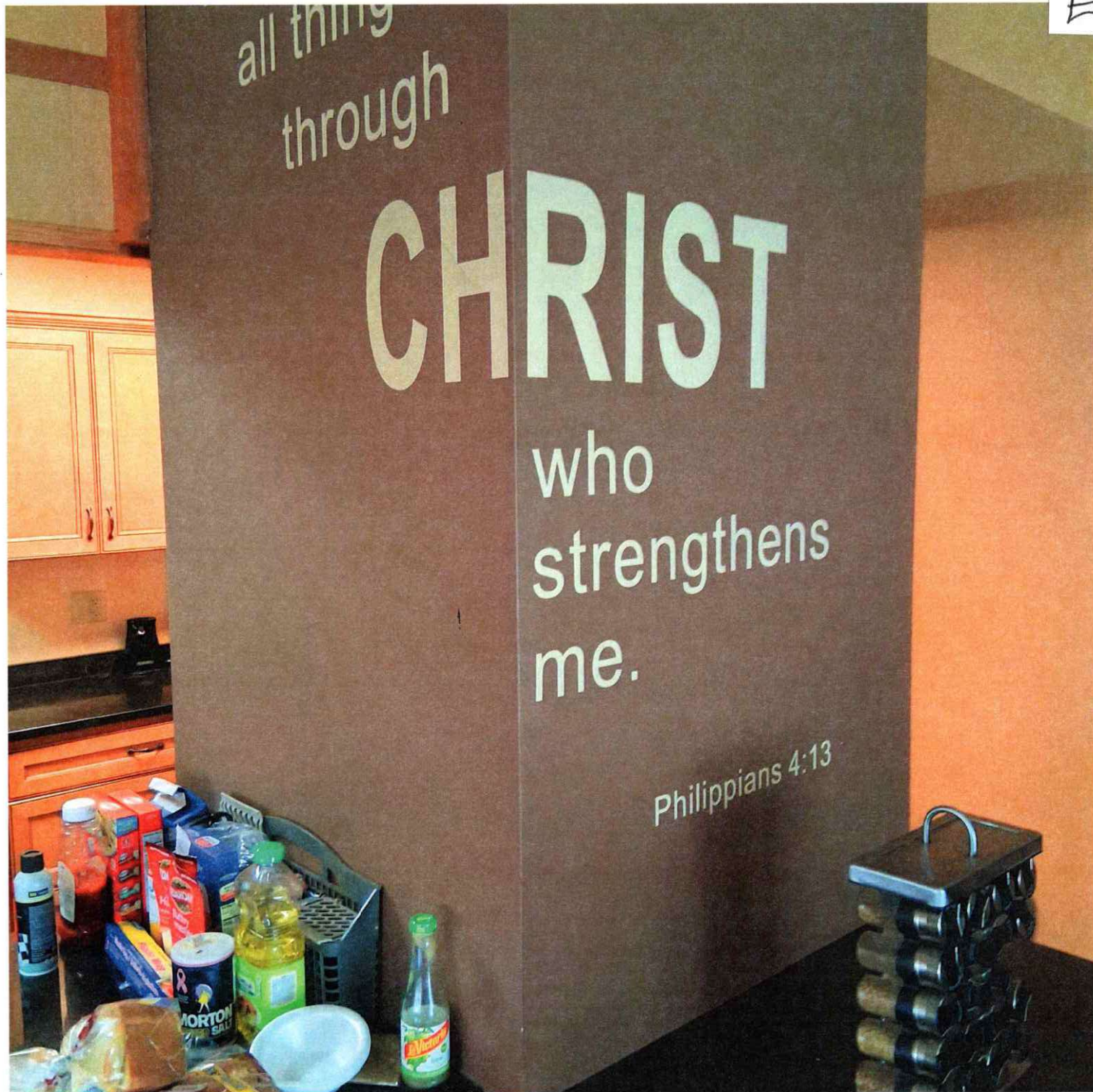
Dr. Laurie E. Berry



Ex. 21 -







*S*urely, *I* know the plans *I* have for you," declares the LORD,
plans to prosper you and not to harm you, plans to give you hope and a future.

Then you will call upon *me* and pray to *me*, and *I* will answer you.

You will seek *me* and find *me*, when you seek *me* with all your heart.

I will be found by you, declares the LORD.

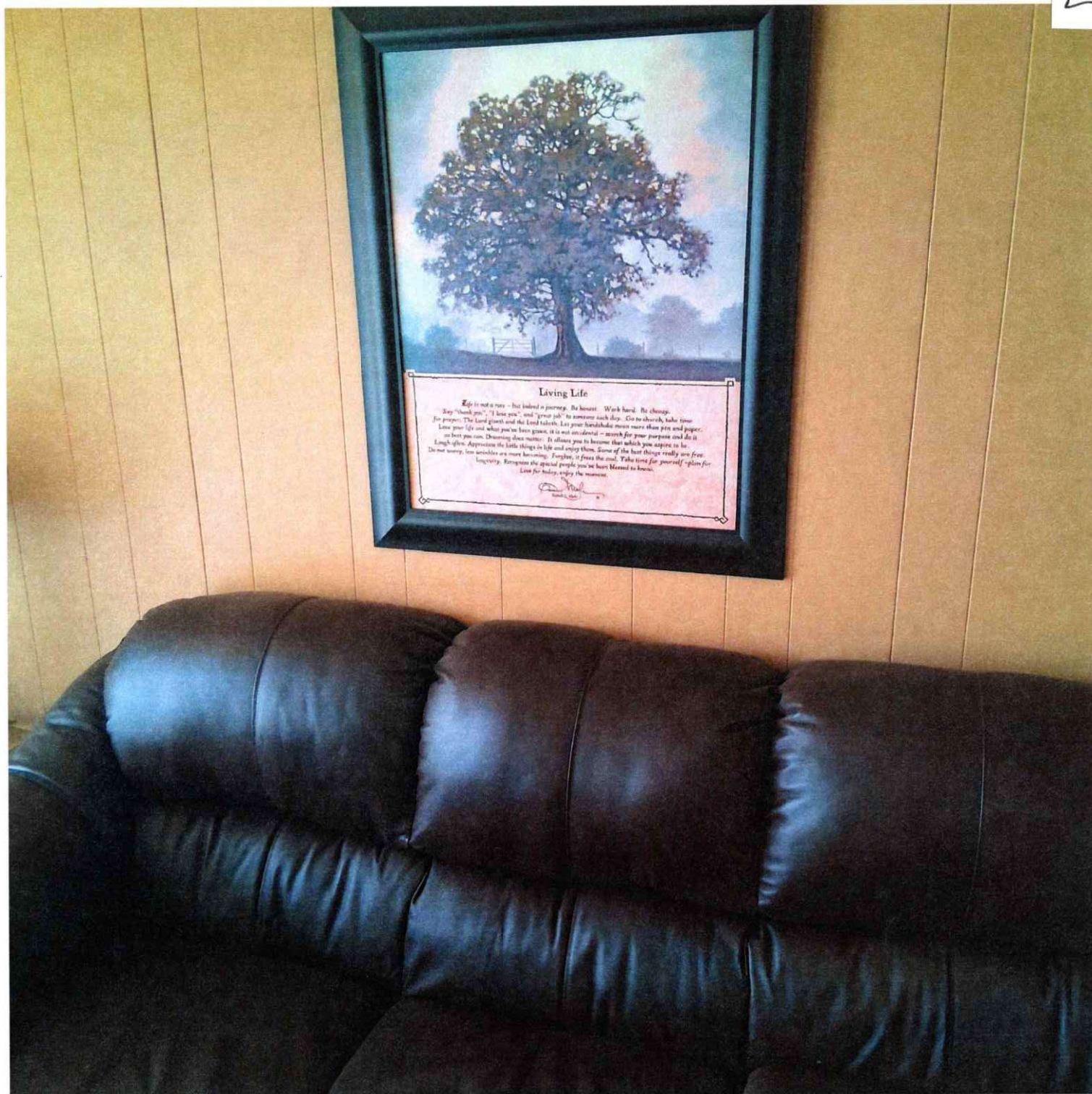
and *I* will bring you back from captivity."

Jeremiah 29:11-14

For God so loved the world,
that he gave his only begotten Son,
that whosoever believeth in him
should no perish, but have

everlasting life.

JOHN 3:16





Ex. 8 -

CHRISTIAN SPORTS COMMISSION

Contact person
Craig M. Richie
701-235-5513w; 701-235-8269h

203 South 8th. St.
Fargo, North Dakota 58103

April 2, 2010

Paulette Amundson
Meritcare
801 Broadway N
Fargo, ND 58122

Re: Meritcare Clinic, Mayville

Dear Ms. Amundson,

Pursuant to our conversation several days ago, this letter is to further explain the CHRISTian Sports Commission. The CHRISTian Sports Commission Inc. is a non-profit corporation that is organized to spread the gospel of Jesus Christ. In the past much of this has been done through sports. However, the spreading of Christ's gospel is by other means as well. The board members that will be involved with this project specifically will be some of the individuals you met at the meeting on March 22, 2010 as well as others not in attendance. They are: Jim LeClair, Terry Palmer, Dustin Olson, Dr. Ted Sawchuk, Reed Danuser, Scott Berry and myself. Whereas these are the board members, there will be a far broader base than just board members in that it is anticipated that several of the local churches as well as already existing on campus Christian organizations will also be involved. As you can see, from their endorsements already received by you these local churches will likely be anchor participants in the running of this building. It is also anticipated that the Fellowship of Christian Athletes and Campus Crusade for Christ are also potential users and participants in the management and running of this building. Chi Alpha, another Christian campus organization that is highly successful at NDSU and MSUM has been contacted in regard to possibly establishing a chapter at Mayville State, and thus would be a potential user of the building.

Also Dr. Ted Sawchuk and his wife, Jana, have been very active in ministering to college age individuals, and we anticipate that they will also be involved in this home in Mayville particularly since Jana's brother's (Pastor Steve Bakke) daughter is now a freshman attending Mayville State University. As you can see, this is intentionally a non-denominational organization. It is the anticipation that the local community will be highly involved in participating and helping this venture become as successful as we know it can be.

As you are also aware, Mayville State University is not only a supporter of this project, but we anticipate will also be involved in the running of this facility. We have to tell you that there has been a great deal of excitement within the community when it previously inadvertently leaked out that we were requesting this building for this purpose. We anticipate that when this is final that there will be a flurry of activity and even more excitement.

Ex. 8 -

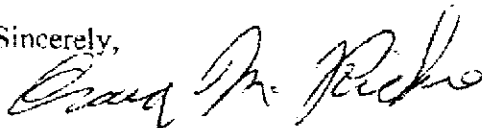
As was mentioned in the letter from Fishes and Loaves from Jesus Christ Foundation as well as the preliminary financial statement prepared by accountant Dustin Olson, we feel very confident that we have the capital to remodel this building in a first class manner and have the means to cash flow the building once it is remodeled. Please refer to the preliminary financial statement and the letter from Fishes and Loaves from Jesus Christ Foundation pledging \$50,000 for this project.

By way of background, many of the same individuals who have been involved in other Christian endeavors including converting what is now the Sun Mart Centennial Arena from what was a warehouse into a hockey arena will be involved with this project. This building has been used for youth hockey since 1989. Many of the same individuals were instrumental in raising funds, materials and labor for the building of the Tharaldson Baseball Park on 45th Street, the running of the High School Church Basketball League, (organized in 1980) the organizing and running of the God Bless America Baseball Tournament, organizing the CHRISTian Sports Commission Hall of Fame, the annual Christian super bowl party, the Hope Lutheran Angel Baseball team, and the FM Church Softball League. Some of the individuals who have been involved heavily in some of the projects are Reed Danuser, Rick Bergseth, Dustin Olson, Terry Palmer and Becky Manske. All have worked for many years in these various endeavors.

We hope this gives you a clearer idea of the structure and operation of the CHRISTian Sports Commission, Inc. and explains that this is an organization that has been long standing in North Dakota. Whereas, not all of these endeavors have always gone under the name of CHRISTian Sports Commission from their beginning, but have evolved into the organization now known as the CHRISTian Sports Commission with many of the same players still involved with each new project other people "come to the forefront".

Please feel free to contact me for any further clarification you may have.

Sincerely,



Craig M. Richie
Christian Sports Commission
cc. Jim LeClair,
Terry Palmer,
Dustin Olson,
Dr. Ted Sawchuk,
Reed Danuser,
Scott Berry
Rick Bergseth
Becky Manske

Scott Berry
Mayville State University
Director of Housing/Head Baseball Coach

September 21, 2010

Paulette Amundson, Vice President
Sanford Health
801 Broadway N.
Fargo, ND 58122
paulette.amundson@sanfordhealth.org

RE: Laurie Berry CHRISTian Sports Commission Home

Dear Paulette & Committee,

For many years Laurie and I have known about, been involved in, and supported the efforts of the CHRISTian Sports Commission and the dream of having a Christian Sports Home in Mayville. As baseball coach and Director of Housing at Mayville State, I can say that this is a facility that would be welcomed and well-received within the community and the campus community. This home could influence our students and the community as a whole in a positive Christian way for generations to come. I can also tell you that this dream has support at the university level, in the community at large, and most certainly with the Berry and Domier families.

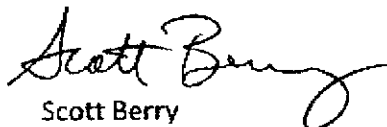
Laurie and I both love this school and the community. We certainly want to see it be successful after we are gone. Laurie grew up in this community and gave her entire life to making it better. I truly believe that she was a "major player" while teaching within the education department at MSU and she has influenced so many young educators who will and have influenced our next generation of Americans. She also influenced our community and our church in so many other ways. I never have known a person more committed to her students, school, community, church and family than was Laurie. Laurie always looked out for others before herself. Our family is greatly honored that you are considering naming this building after her.

Late this summer I hired Peter Pratt as my assistant baseball coach who I believe would be perfect fit in running such a facility. Part of my hiring of Peter was to find him a place to live. He is presently living with me but he is the type of Christian man who would be ideal to lead young people in such a facility. He is not only a Christian man in his early forties but he promised his mother before her death he would give back to others. That is one of the reasons he is here in

Mayville. Not surprisingly, GOD truly supplied me with the right man at the right time to potentially do this job.

Once again, our family would be honored to have this building and ministry named after Laurie as it is so fitting as to how she lived her life. If possible, we would like to announce it or have your representative announce that the building is to be named after Laurie on the Oct. 8-9, 2010 homecoming weekend which is being dedicated to our family and to Laurie. The weekend is being called, "A Berry special celebration." I am blessed to be having the baseball field named after me that weekend and it would be absolutely wonderful if it could be announced that this building was to be named after Laurie at the same time. Please give your utmost consideration to making this happen. Believe me; with you honoring her with this gesture, you will be honored as well.

Sincerely,



Scott Berry

Director of Housing/Baseball Coach

1000 51111 EX. 10 -
11/11/09

Theodore J. Sawchuk, M.D

4715 Rose Creek Pkwy.
Fargo, North Dakota 58104
701-235-9046

November 9, 2009

MeriCare Facility Services
Attention Donald Marty
801 N. Broadway
Fargo, North Dakota 58102

Mark Duncan, Administrator
Mayville Clinic
730 E. Main
Mayville, North Dakota 58257

Re: Mayville Clinic Building

Dear Mr. Marty & Mr. Duncan:

We are aware of the past good works and success of the CHRISTian Sports Commission in being able to use limited resources and volunteers to complete projects to help others. The Mayville clinic has good potential to be converted into a Christian center for Mayville State students. What could be better than to have the former MeritCare clinic be used to help form young Christian men and women for the next generation of leaders? This home away from home gives students a great alternative to the party lifestyle that all too often is persuasive on college campuses. A Christian center that is a base of operations for students to not only have Bible studies etc., but also to reach out to the community will be beneficial to the community for generations to come.

We hope you will give serious consideration to making this great project become a reality. I am available to speak with you further about this project if you wish to do so.

Sincerely,

Theodore J. Sawchuk, M.D. MeritCare



Craig Richie <craigmrichie@i29.net>

Laurie Berry CHRISTian Home

3 messages

Fisher, Linda <LFISHER@west-fargo.k12.nd.us>

Tue, Oct 5, 2010 at 3:03 PM

To: "Paulette.amundson@sanfordhealth.org" <Paulette.amundson@sanfordhealth.org>

Cc: Scott Berry <Scott.Berry.2@mayvillestate.edu>, "craigmrichie@i29.net" <craigmrichie@i29.net>

Laurie Berry CHRISTian House

Laurie Berry was my little sister! I imagine all sister's love each other and I suppose most would say something nice about one another if they were asked to do so. For the most part, that's the way it is. I'm writing you this letter for my sister Laurie because she can't. She passed away on July 20th of this year so she would probably want her older sister to step up to the plate here and let this committee know how very important it is to have a CHRISTian Home for Mayville State University students. Now she would never have wanted me to tell you anything about herself because in her mind that would not have been relevant here. She would want me to write strictly about the vital need for her students to have a warm welcoming place where all students are accepted and loved. She would want me to stress the need for a place where her students could feel a part of a college community without the stresses of everyday college life. She would want me to tell you that a place was needed where everyone was equal because in God's eyes, everyone is. But I would have argued with her because I think it is very relevant for you to know the kind of person she was and why I think this CHRISTian Home would be a symbol of peace and hope to all that enter. I've heard for years and years what a tremendous teacher she was both at the elementary level and as a professor at the university. I've heard testimonials about her from my friends and colleagues that had taken the education classes she taught. Her love for children never faded and her faith in future generations only grew stronger as the years went by. Over the past 2 ½ years, as she battled cancer, her Caringbridge site posted messages from people all over the world whose life she had touched. I have no doubt that all of those things said about her were true. But I knew her on a different level. I knew her for a short 53 years and probably knew her better than most people. I knew her during the good times and bad times. I saw how she cared for others even as a little girl, as a teenager, as a wife and mother, and as a teacher. I watched her play Sunday school with her dolls as a child and I saw her cry when someone was hurt. Her warm, caring ways were carried on throughout her short life and continues on today after her death. There were 4 of us sisters in the Domier family, and now there are 3. The hole she has left in my heart seems so big at times that I can't seem to breathe. At times I wonder how someone so special could be taken from us when she had so much to offer. She gave of herself whenever she could and wanted nothing in return. With this gift of the Laurie Berry CHRISTian House, she would go on giving to others for generations to come. She would continue to be a part of us, a part of the community, and a part of Mayville State University for a very long time. If she were here today, she would be so humbled by the possibility that such a wonderful building would be named after her. If you didn't know her personally, just ask your friends and colleagues. Someone very close to you probably has known and loved her. She will honor you and touch you in some way just like she has always done. She must be in a special place with God right now. Please consider this gift in honor of Laurie. It just may be one of the most rewarding decisions you have ever made.

Linda Fisher, Counselor

Westside Elementary

945 7th Ave. W

West Fargo, North Dakota 58078

October 1, 2010

Paulette Amundson
Mark Duncan
Roger Baier
Don Marty
c/o Paulette Amundson, Vice President
Sanford Health
801 Broadway N.
Fargo, ND 58122

Dear Paulette, Mark, Roger, and Don:

Recently it has come to my attention that the old Meritcare/Sanford Clinic in Mayville will soon be donated to an organization that is dedicated to helping others. I am writing to inform you that the CHRISTian Sports Commission is the organization you are searching for. The organization is in great need of this building and they will use it to provide Mayville State University students with a place they can grow in their faith, develop healthy relationships with other students, and it will provide a hiatus from the pressures of drugs and alcohol.

As you know the Sports Commission would like to name the building after Laurie Berry in order to honor the work she did for the students of Mayville State and the community. Although I will admit I did not know Laurie personally, I do know she was a great person who devoted her life to making the Mayville community a better place to live. She was a pillar of strength, love, and guidance at Mayville State University. It would be a great addition to the community to have a facility such as this named after Laurie.

As a recent college graduate I know that a place where students can go to relax with friends in a safe, Christian environment is something that would be utilized by the student body. Also, it would help students connect with one another and form relationships that will last a lifetime. I wish a place like this would have been available to me during my college years.

Donating this building to the CHRISTian Sports Commission would be the right choice for the Mayville community and University, and it would honor a woman that devoted her life to helping others.

Sincerely,

Bricanna Hoban



Craig Richie <craigmrichie@i29.net>

Craig - I didn't have enough time to make this as good as I wanted, but it'll have to do

2 messages

Schaan Barth <schaan_barth@hotmail.com>
To: Craig Richie <craigmrichie@i29.net>

Sat, Oct 2, 2010 at 10:42 AM

Paulette Amundson
Mark Duncan
Roger Baier
Don Marty
c/o Paulette Amundson, Vice President
Sanford Health
801 Broadway N.
Fargo, ND 58122

Dear Sanford Endowment Committee Members:

I am currently a senior in college, and I have recently been informed of the CHRISTian Sports Commission's efforts to be granted the Laurie Berry Christian Athlete's House. In my now considerable tenure as a college student, I have a first-hand perspective of why an institution such as this is necessary. Throughout my years of college, I have watched countless friends, classmates, and even family members, succumb to the temptations of the "college life." Instead of filling their lives with rich and fulfilling influences and pursuits like scholastic inquiry, community involvement, and prayer, all too many university students indulge in binge drinking, drugs, sex, and reality T.V. (*Jersey Shore* comes to mind). From a religious perspective, this is sinful. From a secular/civoc standpoint, this results in men and women who will lack the leadership and academic qualifications to perpetuate our country's continual success. From a health perspective, it is downright dangerous.

Undoubtedly, the dangers associated with these unproductive and dangerous lifestyle is often times bred in one's formative collegiate years, but this is no inevitability. There is an alternative. By donating your complex to the Christian Sports Commission, you can fight back this debilitating tide that is crippling our young people. With the Laurie Berry Athlete's Center, you will not only honor a remarkable woman and educator, but give Mayville's young people a positive source of personal growth and development.

Please do the right thing.

Respectfully,

Schaan Barth

Craig Richie <craigmrichie@i29.net>
To: Schaan Barth <schaan_barth@hotmail.com>

Sun, Oct 3, 2010 at 9:22 PM

Schaan,
Itiswonderful really it is!
Craig

[Quoted text hidden]



Craig Richie <craigmrchie@i29.net>

Fw: Laurie Berry CHRISTian Athlete's House

2 messages

Roland Richie <ripitipi@comcast.net>
To: Craig <craigmrchie@i29.net>

Fri, Oct 1, 2010 at 6:43 PM

----- Original Message -----

From: Roland Richie
To: Craig
Sent: Friday, October 01, 2010 7:42 PM
Subject: Laurie Berry CHRISTian Athlete's House

Dear Sanford Health,

I am writing to support the Laurie Berry CHRISTian Athlete's House. I think it is a wonderful thing to have such support for our young people on our campuses. This is a step in the right direction. I am 84yrs. old and have seen our country deteriorate in my lifetime. We have allowed our nation to move away from GOD. My little brother, Craig, has introduced me to Scott Berry. Scott and his family are the type of people who are wonderful for young people to emulate. My little brother has convinced me to support this project monetarily. At my age, money is running out, but I am still pleased to do so. I hope you will gift this building and do the same for this fine cause, these fine people, and our future generations of youth. Thank you.

Roland P. Richie

Craig Richie <craigmrchie@i29.net>

Fri, Oct 1, 2010 at 6:47 PM

To: Scott Berry <Scott.Berry.2@mayvillestate.edu>, Gary Hagen <gary_hagen@mayvillestate.edu>, "Sawchuk, Ted" <tjsawchuk@cableone.net>, "Sheets, Scott" <thesheets@mail.com>, "Mortenson, Randy" <rkmortenson@polarcomm.com>, "Palmer, Terry" <teeps@polarcomm.com>, Dustin Olson <dustin.olson3@mayvillestate.edu>, "LeClair, Jim" <lma@polarcomm.com>

Scott et al.
From my big brother Rollie.
Craig

(C:\mail\out\roland)

	<u>Aug '19 - Jul 20</u>
Ordinary Income/Expense	
Income	
Donations	1,800.00
Rental Income	<u>18,099.30</u>
Total Income	19,899.30
Expense	
Insurance Expense	1,103.00
Postage	64.00
Property Taxes	4,220.78
Reimbursement	1,916.13
Repairs and Maintenance	1,042.14
Snow Removal	220.00
Supplies	188.19
Utilities	<u>13,594.58</u>
Total Expense	<u>22,348.82</u>
Net Ordinary Income	<u>-2,449.52</u>
Net Income	<u><u>-2,449.52</u></u>

ET. 15 -

	<u>Aug '20 - Jul 21</u>
Ordinary Income/Expense	
Income	
Donations	1,600.00
Rental Income	<u>13,335.00</u>
Total Income	<u>14,935.00</u>
Expense	
Insurance Expense	1,202.00
Mowing	300.00
Postage	64.00
Property Taxes	4,165.93
Reimbursement	394.26
Repairs and Maintenance	544.83
Snow Removal	205.00
Supplies	297.12
Utilities	<u>13,393.82</u>
Total Expense	<u>20,566.96</u>
Net Ordinary Income	<u>-5,631.96</u>
Net Income	<u><u>-5,631.96</u></u>

Ex. 15 -

	<u>Aug '21 - Jul '22</u>
Ordinary Income/Expense	
Income	
Donations	7,000.00
Rental Income	<u>17,905.00</u>
Total Income	24,905.00
Expense	
Insurance Expense	1,227.00
Mowing	450.00
Postage	70.00
Property Taxes	4,101.84
Repairs and Maintenance	620.29
Snow Removal	420.00
Supplies	35.29
Utilities	<u>20,064.02</u>
Total Expense	<u>26,988.44</u>
Net Ordinary Income	<u>-2,083.44</u>
Net Income	<u><u>-2,083.44</u></u>

7:55 AM
07/19/23
Cash Basis

Christian Sports Commission
Profit & Loss

August 2022 through July 2023
Aug '22 - Jul 23

- Ex. 15

Ordinary Income/Expense

Income

Donations 6,500.00

Rental Income 16,943.00

Total Income 23,443.00

Expense

Insurance Expense 1,502.00

Postage 78.00

Property Taxes 1,916.11

Repairs and Maintenance 774.64

Snow Removal 1,394.68

Utilities 22,032.51

Total Expense 27,697.94

Net Ordinary Income -4,254.94

Net Income -4,254.94

	<u>Aug '23 - Jul 24</u>
Ordinary Income/Expense	
Income	
Donations	2,000.00
Rental Income	18,155.00
Total Income	<u>20,155.00</u>
Expense	
Bank Service Charges	64.00
Insurance Expense	1,594.00
Postage	83.00
Snow Removal	65.97
Utilities	14,756.43
Total Expense	<u>16,563.40</u>
Net Ordinary Income	<u>3,591.60</u>
Net Income	<u><u>3,591.60</u></u>

	<u>Aug '24 - Jul 25</u>
Ordinary Income/Expense	
Income	
Rental Income	<u>16,070.00</u>
Total Income	16,070.00
Expense	
Postage	86.00
Snow Removal	925.55
Utilities	<u>17,338.17</u>
Total Expense	<u>18,349.72</u>
Net Ordinary Income	-2,279.72
Net Income	<u><u>-2,279.72</u></u>

WARRANTY DEED

THIS INDENTURE Made as of the 30th day of December, 2010, between Sanford Clinic North, a North Dakota nonprofit corporation f/k/a MeritCare Medical Group, Grantor, and Christian Sports Commission, Inc., a North Dakota nonprofit corporation, Grantee, whose post office address is 203 8th St. S., Fargo, ND 58103-1824.

WITNESSETH, That the said Grantor, for and in consideration of the sum of One Dollar and other good and valuable consideration, to it in hand paid by the Grantee, the receipt of which is hereby acknowledged, does hereby GRANT, BARGAIN, SELL AND CONVEY, unto said Grantee, its successors and assigns, FOREVER, all those tracts or parcels of land lying and being in the County of Traill, State of North Dakota, and described as follows, to-wit ("Property"):

Part of Lot 1 of the Southwest Quarter and a Part of the Southeast Quarter of Section 32, Township 147 N., Range 52 W of the 5th P.M. described as follows: Commencing at a point on the North boundary line of "N" Street where the West boundary line of Lot 13 of Block 6 of the re-plat of the West Half (W1/2) of Blocks 2, 3 and 6 of Alm's Addition to the Townsite of Mayville, if extended would intersect said North boundary line of "N" Street, for a place of beginning; thence East along the North boundary line of "N" Street a distance of 150 feet; thence North at right angles a distance of 315 feet; thence West at right angles a distance of 150 feet; thence South at right angles a distance of 315 feet to the place of beginning, all being in Traill County, North Dakota.

Subject to easements and reservations of record.

No portion of the real property shall, at any time, without the prior written consent of Grantor, be used, directly or indirectly, by an owner, tenant, or any other party, for the following uses:

- a. the operation of a hospital, health care clinic, diagnostic imaging center, surgery center or any other business substantially involved in the provision of health care services;
- b. the advertisement of a hospital, health care clinic, diagnostic imaging center, surgery center or any other business substantially involved in the provision of health care services;
- c. the sale of tobacco or alcohol as a principal business;
- d. the operation of a casino or other gambling establishment or other business which maintains video lottery machines or similar devices; or
- e. the operation of an establishment engaging in exotic dancing.

1

Such use restrictions shall run with the land. If the Grantee shall neglect, fail to adhere, or otherwise violate the use restrictions stated above, Grantor and its respective heirs, representatives, successors and assigns may elect that the title for a portion or to the whole of the real estate shall revert to Grantor, and title for a portion or to the whole of the real estate shall thereupon immediately and without the necessity of any further action on the part of Grantor, revert to and revest in Grantor, and the Grantee shall lose and forfeit all its right, title and interest in and for a portion or to the whole of the real estate and to the improvements and fixtures located thereon, and Grantor shall have the right to re-entry to the real estate.

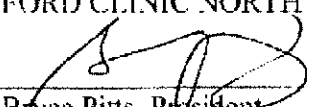
In the event the Grantee no longer desires to own or operate the Property, Grantee grants Grantor a right of first refusal. In such event, Grantee shall send written notice to Grantor and Grantor shall have forty-five (45) days after the mailing of said notice to inform Grantee of its desire to either accept the Property in its current condition free of charge or to notify Grantee that Grantee may sell the Property to a third party. The failure of Grantor to exercise its right of first refusal within said forty-five (45) day period shall terminate such right of first refusal and Grantee shall be at liberty to convey the Property to a third party.

TO HAVE AND TO HOLD THE SAME, together with all the hereditaments and appurtenances thereunto belonging, or in anywise appertaining, to the said Grantee, its successors and assigns; the said Grantee taking FOREVER and the Grantor, for itself and its successors, does covenant with the Grantee, that it is well seized in fee of the lands and premises aforesaid, and has good right to sell and convey the same in manner and form aforesaid, and that the same are free from all incumbrances, except: installments of special assessments or assessments for special improvements which have not been certified to the County Auditor for collection; utility easements; all covenants, reservations, conditions, restrictions, assessment agreements of record, zoning or other governmental ordinances laws or regulations; and the above bargained and granted lands and premises, in the quiet and peaceable possession of the said Grantee, its successors and assigns, against all persons lawfully claiming or to claim the whole or any part thereof (except those claiming under a title warranty exception listed above), the Grantor will WARRANT and DEFEND.

IN TESTIMONY WHEREOF, the Grantor has executed this deed on the day and year first above written.

SANFORD CLINIC NORTH

By:


Bruce Pitts, President

Ex 16 -

STATE OF NORTH DAKOTA)
)SS
COUNTY OF CASS)

WENDY WESTRICK
Notary Public State of North Dakota
My Commission Expires Apr. 5, 2013

The foregoing instrument was acknowledged before me this 15 day of September, 2011, by Bruce Pitts, the President of Sanford Clinic North, a North Dakota nonprofit corporation f/k/a MeritCare Medical Group, on behalf of the corporation.

Wendy Westrick
Notary Public
My Commission Expires: 4-5-2013

The undersigned, certifies that this conveyance is exempt from the provisions of North Dakota Century Code §11-18-02.2 as it is a sale within that category (All sales to or from religious, charitable, or nonprofit organizations) as enumerated in NDCC §11-18-02.2(7)(g).

Dated: 11/29/11, 2011.

Y. Scott Brown
Grantee or Authorized Agent

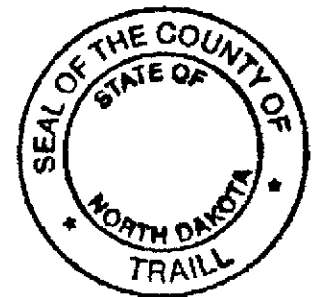
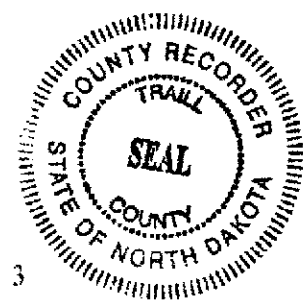
THIS DOCUMENT DRAFTED BY:

VOGEL LAW FIRM
218 NP Avenue
PO Box 1389
Fargo, ND 58107-1389

AUDITOR'S OFFICE, TRAILL CO., N.D.
Delinquent Taxes and Special Assessments or
Installments of Special Assessments paid and
transfer entered 11-29 20 11
Rebecca M. Braaten Co. Auditor
By Glenda Haugen Deputy
Current taxes or current special assessments
or installments of special assessments are
unpaid in the amount of \$ 0

OFFICE OF COUNTY RECORDER Fees: \$16.00
State of North Dakota)
County of Traill)
I hereby certify that the within instrument was filed in this
office for record on 11/29/2011 at 3:30 PM, and was
duly recorded as Document Number **177719**

Julius R. Foss Recorder
____ Deputy
CHRISTIAN SPORTS COMMISSION INC 203 8TH ST S
FARGO, ND 58103-1824



10:34 AM
06/26/26

Trail Co. Treasurer

Taxes Paid

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
Christian Sports Commission Vendor Quick Report								
All Transactions								
Check	02/27/2013	1238	Gate City-Building Account			Property Taxes	1,578.88	
Check	10/10/2013	1297	Gate City-Building Account			Property Taxes	1,157.85	
Check	02/26/2014	1329	Gate City-Building Account			Property Taxes	1,345.81	
Check	09/25/2014	1212	Gate City-Building Account			Property Taxes	936.96	
Check	02/01/2015	1234	Gate City-Building Account			Property Taxes	1,300.00	
Check	09/25/2015	1284	Gate City-Building Account			Property Taxes	908.56	
Check	02/23/2016	1310	Gate City-Building Account			Property Taxes	1,338.08	
Check	09/26/2016	1356	Gate City-Building Account			Property Taxes	953.53	
Check	05/22/2017	1394	Gate City-Building Account			Property Taxes	2,274.20	
Check	05/06/2017	1400	Gate City-Building Account			Property Taxes	79.47	
Check	02/14/2018	1443	Gate City-Building Account			Property Taxes	2,141.25	
Check	10/29/2018	1481	Gate City-Building Account			Property Taxes	1,778.13	
Check	11/29/2018	1487	Gate City-Building Account			Property Taxes	107.69	
Check	02/26/2019	1503	Gate City-Building Account			Property Taxes	2,279.67	
Check	09/25/2019	1537	Gate City-Building Account			Property Taxes	1,931.92	
Check	02/21/2020	1589	Gate City-Building Account			Property Taxes	2,288.86	
Check	10/06/2020	1602	Gate City-Building Account			Property Taxes	1,953.28	
Check	02/11/2021	1628	Gate City-Building Account			Property Taxes	2,212.65	
Check	10/22/2021	1677	Gate City-Building Account			Property Taxes	1,889.20	
Check	11/26/2021	1678	Gate City-Building Account			Property Taxes	113.35	
Check	02/28/2022	1702	Gate City-Building Account			Property Taxes	2,099.29	
Check	10/17/2022	1735	Gate City-Building Account			Property Taxes	1,916.11	

Total \$ 32,584.74
 Property Tax (2023) 5,390.70
 Property Tax 2,420.24
 \$ 40,395.68

9/26/25
3/12/26

Fishes + LOOPS
Foundation

Fishes + LOOPS
Foundation

Property Tax (2023)

Property Tax

TRAILL COUNTY TREASURER

P.O. Box 9
Hillsboro, ND 58045-0009

Ex. 17 -

TAX RECEIPT
*** ORIGINAL ***

Clerk: Tiffany
Batch Number: 20250926-000012

Today's Date: 09/26/2025

Received from: FISHES AND LOAVES FROM
JESUS CHRIST FOUNDATION INC
1241 BROADWAY
FARGO ND 58102
701-235-8269

Receipt#	Trans Date	Tax Year	Tax ID#	Smt#	General Taxes		Special Assessments		Total Amount
					Tax	P&I	Tax	P&I	
11497	09/26/2025	2022	27-0001-04268-010	11478	0.00	0.00	1.00	0.00	1.00
CHRISTIAN SPORTS COMMISSION INC PO BOX 241 MAYVILLE ND 58257-0241					TAX YEAR 2022 PAID IN FULL				
					LOCATION: 730 MAYVILLE ND 58257 ST E DISTRICT: 271400-02 SCT: 32 TWN: 147 RNG: 052 LOT: 1 E 150' OF S 315' OF LOT 1 SW 1/4 N OF ALM ADD 32-147-52 A-1.09 (ADDRESS: 730 MAIN ST E)				
11498	09/26/2025	2022	27-0001-04268-010	11617	50.00	0.00	0.00	0.00	50.00
CHRISTIAN SPORTS COMMISSION INC PO BOX 241 MAYVILLE ND 58257-0241					TAX YEAR 2022 PAID IN FULL				
					LOCATION: 730 MAYVILLE ND 58257 ST E DISTRICT: 271400-02 SCT: 32 TWN: 147 RNG: 052 LOT: 1 E 150' OF S 315' OF LOT 1 SW 1/4 N OF ALM ADD 32-147-52 A-1.09 (ADDRESS: 730 MAIN ST E)				
11499	09/26/2025	2022	27-0001-04268-010	8668	4,111.36	1,228.34	0.00	0.00	5,339.70
CHRISTIAN SPORTS COMMISSION INC PO BOX 241 MAYVILLE ND 58257-0241					TAX YEAR 2022 PAID IN FULL				
					LOCATION: 730 MAYVILLE ND 58257 ST E DISTRICT: 271400-02 SCT: 32 TWN: 147 RNG: 052 LOT: 1 E 150' OF S 315' OF LOT 1 SW 1/4 N OF ALM ADD 32-147-52 A-1.09 (ADDRESS: 730 MAIN ST E)				
TOTAL:					\$4,181.36	\$1,228.34	\$1.00	\$0.00	\$5,390.70

Payment Type	Doc#	Description	Amount
CHECK	1163	FISHES AND LOAVES FROM JESUS CHRIST FOUNDATION INC 1241 BROADWAY FARGO ND 58102 701-235-8269	5,390.70
TOTAL AMOUNT PAID:			5,390.70

Parcel#	Tax Year	Balance Due
27-0001-04268-010	2023	5,795.09
27-0001-04268-010	2024	7,196.53
TOTAL:		12,991.62

Balance due does not include discount (if applicable).
Penalty and/or interest (if applicable) is calculated through 09/26/2025.

TRAIL COUNTY TREASURER

P.O. Box 9
Hillsboro, ND 58045-0009

EX. 17 -

TAX RECEIPT
*** ORIGINAL ***

Clerk: Carla
Batch Number: 20260312-000006

Today's Date: 03/12/2026

Received from: FISHES AND LOAVES FROM
JESUS CHRIST FOUNDATION INC
1241 BROADWAY
FARGO ND 58102
701-235-8269

Receipt#	Trans Date	Tax Year	Tax ID#	Stmnt#	General Taxes		Special Assessments		Total Amount
					Tax	P&I	Tax	P&I	
21390	03/12/2026	2023	27-0001-04268-010	11841	1,944.59	475.65	0.00	0.00	2,420.24
CHRISTIAN SPORTS COMMISSION INC PO BOX 241 MAYVILLE ND 58257-0241					LOCATION: 730 MAYVILLE ND 58257 ST E DISTRICT: 271400-02 SCT: 32 TWN: 147 RNG: 052 LOT: 1 E 150' OF S 315' OF LOT 1 SW 1/4 N OF ALM ADD 32-147-52 A-1.09 (ADDRESS: 730 MAIN ST E)				
TOTAL:					\$1,944.59	\$475.65	\$0.00	\$0.00	\$2,420.24

Payment Type	Doc#	Description	Amount
CHECK	1170	FISHES AND LOAVES FROM JESUS CHRIST FOUNDATION INC 1241 BROADWAY FARGO ND 58102 701-235-8269	2,420.24
TOTAL AMOUNT PAID:			2,420.24

Parcel#	Tax Year	Balance Due
27-0001-04268-010	2023	3,608.35
27-0001-04268-010	2024	7,636.34
27-0001-04268-010	2025	7,615.46
TOTAL:		18,860.15

Balance due does not include discount (if applicable).
Penalty and/or interest (if applicable) is calculated through 03/12/2026.

2025 Traill County Real Estate Tax Statement

Parcel Number

27-0001-04268-010

Jurisdiction

Mayville City

Owner

CHRISTIAN SPORTS COMMISSIO

Physical Location

730 MAYVILLE ND 58257 ST E
ND

Legal Description

SCT:32 TWN:147 RNG:052

LOT:1

E 150' OF S 315' OF LOT 1 SW1/4 N OF

ALM ADD 32-147-52 A-1.09 (ADDRESS: 730

Acres

1.090

Legislative Tax Relief:

2023	2024	2025
1,847.53	1,887.25	2,017.71

Tax Distribution (3-year comparison):

2023	2024	2025
261,300	261,300	273,150
13,065	13,065	13,658
0	0	0
0	0	0
13,065	13,065	13,658
376.330	389.860	369.520

True and Full Value

Taxable Value

Less: Homestead credit

Disabled Veteran credit

Net Taxable Value

Total mill levy

Taxes By District (in dollars):

Traill County

Mayville City

Mayville City Park

MayPort CG School

Soil Conservation

Water Resource

State Medical Center

Consolidated Tax

Net effective tax rate

2025 TAX BREAKDOWN

Net consolidated tax

Plus: Special Assessments

Total tax due

Less: 5% discount,

if paid by February 17, 2026

Amount due by February 17, 2026

(If your mortgage company pays your property taxes, then
this is an informational statement only.)

Or pay in two installments (with no discount)

Payment 1: Pay by March 2, 2026

Payment 2: Pay by October 15, 2026

5,046.91

2,420.24

7,467.15

(252.35)

7,214.80

4,943.70

2,523.45

PRIOR YEAR(S) DUE: 2023 2024

Penalty on 1st Installment & Specials:

March 4, 2026	3%
May 1, 2026	6%
July 1, 2026	9%
October 16, 2026	12%

Penalty on 2nd Installment:

October 15, 2026	6%
------------------	----

FOR ASSISTANCE, CONTACT:

Office: Traill County Treasurer

P.O. Box 9

Hillsboro, ND 58045

Phone: 701.636.4459

ONLINE PAYMENTS @ itax.tylerapp.com/TraillND

2025 Traill County Real Estate Tax Statement

Your canceled check is your receipt for your payment.

No receipt will be issued.

Parcel Number: 27-0001-04268-010

Statement Number: 7701

Enter the amount you are paying on this parcel if less than full amount:

601-01-00488-00488



27-0001-04268-010

Consolidated Tax

Less: 5% discount

Plus Special Assessments

Amount due by February 17, 2026

Or pay in two installments (with no discount):

Payment 1: Pay by March 2, 2026

Payment 2: Pay by October 15, 2026

5,046.91

(252.35)

2,420.24

7,214.80

4,943.70

2,523.45

MAKE CHECK PAYABLE TO:

Traill County Treasurer

P.O. Box 9

Hillsboro, ND 58045

Phone: 701.636.4459



CHRISTIAN SPORTS COMMISSION INC
1241 BROADWAY NORTH
FARGO ND 58102

Taxes Owed

TRAILL COUNTY
Heather Hovey, County
PO Box 429 Hillsboro N
Phone: (701) 636-4458
Email: heather.hovey@co.trail.nd.us
Ext. 17 -

TRAILL COUNTY AUDITOR

DATE: April 15, 2026
TO: Traill County Taxpayers
RE: Delinquent 23 Real Estate Taxes

APRIL 30th DEADLINE:

The attached is a statement of delinquent 23 real estate taxes on property assessed in your name and located in Traill County, North Dakota. The amount includes interest figured to April 30th, 2026. *Interest is compiled on a daily basis on all delinquent real estate taxes.*

MAY 25 DEADLINE:

North Dakota Century Code 57-28-04(5) allows the County to assess additional fees/costs associated with Sheriff deliveries and certified mailings with a fee of no less than \$50.00 (fifty dollars) for each parcel if not paid by May 5.

OCTOBER 1, 2026 DEADLINE:

The property listed will be foreclosed on for non-payment of delinquent taxes and the title will be conveyed to Traill County on October 15 unless taxes are paid prior to that date.

Please make your remittance payable to the:
Traill County Treasurer
PO Box 9
Hillsboro, ND 58045

Traill County places significant importance on the safety and well-being of its employees and the public it serves.

Ex. 17 -

NOTICE OF EXPIRATION OF PERIOD OF REDEMPTION

STATE OF NORTH DAKOTA)

) ss.

County of Traill)

TO: **Christian Sports Commission Inc**

OFFICE OF COUNTY AUDITOR

PO BOX 429, Hillsboro, North Dakota 58045

PO Box 241 Mayville ND 58257-0241

The owner of the record title of the real estate hereinafter described, and to all mortgages, lien holders, and other person interested in said real estate:

I, HEATHER HOVEY, County Auditor of Traill County, ND, hereby give notice that the real estate hereinafter described, has a lien for delinquent taxes against it for the year, 2023 and unless the tax and special assessments, with interest, penalties and cost of foreclosure action are paid on or before OCTOBER FIRST, after the date of this notice, tax deeds will be issued to the county, granting to and vesting in it, the absolute title in fee to said real property, subject, however, to the lien for installments of special assessments certified or to be certified to the county auditor or which may become due subsequent to the time of service of this notice and foreclosing all rights of redemption, and all other rights of the owner, mortgages, and lien holders and other persons interested therein as may appear from the records of the County Recorder and the Clerk of District Court of said county. There is given herewith the description of such parcels of real estate, and set opposite each description is the amount which will be required to satisfy the tax lien for the year 2023.

Said property is described as follows with the amount required to redeem set out opposite each description, to wit:

Description of Property:

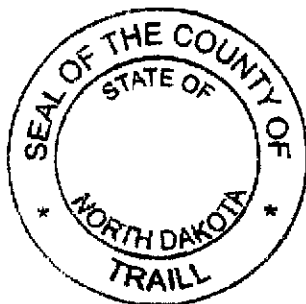
PARCEL NUMBER: 27-0001-04268-010 TWP or BLOCK: 147
TWP OR CITY: Mayville City - Farmland RANGE or ADDITION: 52 A-1.09
SECTION or LOT: 32 DESCRIPTION: E 150' of S 315' of Lot 1 SW1/4 N of Alm Additi

DISTRIBUTION TAXES, PENALTY, INTEREST AND COST:

Tax Year	General Tax	Special Assmts	Total Tax	Interest	Penalty	Costs	Total Taxes, Int, Pen & Costs
2023	\$ 2,972.16	\$ -	\$ 2,972.16	\$ 624.40	\$ 209.15	\$ 51.00	\$ 3,856.71
2024	\$ 5,093.52	\$ 1,719.08	\$ 6,812.60	\$ 613.70	\$ 664.71	\$ -	\$ 8,091.01
2025	\$ 5,046.91	\$ 2,420.24	\$ 7,467.15	\$ -	\$ 444.93	\$ -	\$ 7,912.08
2026	\$ 5,046.91	\$ 2,420.24	\$ 7,467.15	\$ -	\$ -	\$ -	\$ 7,467.15
*2026 Taxes & Special Assessments are estimated							\$ -
	\$ 18,159.50	\$ 6,559.56	\$ 24,719.06	\$ 1,238.10	\$ 1,318.79	\$ 51.00	\$ 27,326.95
FILING FEE FOR RECORDING OF NEW DEED:							\$ 20.00
TOTAL AMOUNT TO REDEEM:							\$ 27,346.95

Given pursuant to authority of law on this 22nd of May, 2026
County Auditor of Traill County, North Dakota

HEATHER HOVEY, COUNTY AUDITOR



Parcel# 27-0001-04268-010

A

Transaction Date 06/02/2026

EX. 17 -

☒ Parcel#☐ Bank Code☐ Owner ID

Pen/Int/Disc Date 06/02/2026

Name

Type Mail To?

(1)

Ownership: CHRISTIAN SPORTS COMMISSION INC

1 Yes

271400-02 Mayville City/MayPort CG
730 MAYVILLE ND 58257 ST E
ND
E 150' OF S 315' OF LOT 1 SW1/4 N OF
ALM ADD 32-147-52 A-1.09 (ADDRESS: 730
MAIN ST E)Address: 1241 BROADWAY NORTH
FARGO, ND 58102

Amounts Due for Parcel# 27-0001-04268-010

Pay?	Tax Year Parcel#	Pay Statement Type	Pay Half	Billing Status	Total Amount
☒	2023 27-0001-04268-010	11574 Regular	1st	Delinquent Special District	1.00
☒	2023 27-0001-04268-010	11842 Regular	Both	Delinquent	3,687.47
☒	2023 27-0001-04268-010	11890 Regular	2nd	Current: Special District	50.00
☒	2024 27-0001-04268-010	56130 Regular	Both	Delinquent	7,820.00
☒	2025 27-0001-04268-010	7701 Regular	Both	Delinquent	7,763.77

Tax

\$*****17,302.91

Penalty/Interest

\$*****2,019.33

Discount

\$*****0.00

Protest

\$*****0.00

Total

\$*****19,322.24

CHRISTian SPORTS COMMISSION, Inc.

Laurie Berry CHRISTian Home is owned by the CHRISTIAN SPORTS COMMISSION a 501(c)3 non-profit. The Christian Sports Commission (CSC) is a non-profit with deep roots going all the way back to the building of the SUNMART Hockey Arena and THARALDSON Baseball Complex in Fargo. Other CSC programs include the GOD BLESS AMERICA Baseball Tournament, at the time the largest young tournament in the country and the FM CHURCH Basketball League, which has provided basketball opportunities for High School aged youth for over 30 years.

Our Mission:

“To provide a biblically based, Christ centered environment that develops, nurtures, and deepens relationships between students and others with GOD THE FATHER, JESUS CHRIST THE SON and THE HOLY SPIRIT.”

Contact Info:

To learn more about the Laurie Berry CHRISTian Home or to be a part of the wonderful project for the Mayville area please call or email.

Craig Richie (701)235-5513 w 701-541-3725c craig@richielaw.com
 Reed Danuser (701)238-3897 rhdanuser@hotmail.com
 Scott Berry (701)367-4860 Scott.Berry.2@mayvillestate.edu

CHRISTIAN SPORTS COMMISSION CONSTITUTION AND BYLAWS

ARTICLE I NAME

The name of this organization will be Christian Sports Commission, Inc.

ARTICLE II PRINCIPAL ADDRESS

The mailing address will be 203 8th Street South, Fargo, ND 58103.

ARTICLE III PURPOSES AND OBJECTIVES

To provide sports and activities in a non-denominational Christian environment in cooperation with the local community churches.

ARTICLE IV MEMBERSHIP

Membership shall consist only of the members of the board of directors and the executive board of directors.

ARTICLE V BOARD OF DIRECTORS

SECTION I MEMBERS

There shall be a minimum of seven members on the board of directors.

SECTION II TERM OF OFFICE

The board of directors at the annual meeting shall elect the officers and members of the board of directors. The term of office shall be for two years.

The initial election shall be as follows. All elected officers shall serve on the board of directors for three years before subject to reelection. The remaining members of the board of directors will serve for two years.

SECTION III ELECTED OFFICERS

The elected officers of the board of directors shall be the president, vice-president, secretary and treasurer. Each officer will serve one-year terms and may be reelected by the board of directors for additional one-year terms.

SECTION V VACANCIES

The executive board of directors shall fill vacancies on the board of directors through direct appointment. Any such appointment will be subject to election at the next annual meeting.

The vice president will fill a vacancy in the office of president of the board of directors. The president of the board of directors will appoint all other officer vacancies. Any such appointment will be subject to election at the next annual meeting.

SECTION VI REMOVAL FROM OFFICE

The board of directors may remove any officer or director, by a majority vote of the entire board of directors for failure to perform their duties or who is found to have acted in a manner detrimental or unprofessional to the corporation. There must be a five-day notice to all board members stating that a removal is an agenda item for the meeting.

A chairperson may be removed by the board president for failure to perform their duties, or who is found to have acted in a manner detrimental or unprofessional to the corporation.

SECTION VII DUTIES OF THE OFFICERS

President: The president shall oversee all meetings of the board of directors and is responsible to oversee the carrying out of the duties of all other members of the board. The president directs and supervises all programs and projects.

The president shall appoint all committees and the chairperson of each committee.

The president is limited to two terms unless reelected unanimously by the entire board at the annual meeting.

Vice President: The vice president replaces the president and oversees committees as designated by the president.

Secretary: The secretary keeps the minutes of all meetings, reports from each committee concerning their actions and plans, and sends appropriate reports to the president. The secretary maintains a file of all minutes of the meetings of the board of directors. The secretary composes and coordinates all incoming and outgoing correspondence as directed by the president.

Treasurer: The treasurer coordinates and keeps financial records of the corporation in conjunction with the president. The secretary, if required, acts as chairperson of the

auditing committee, deposits all monies in the corporate bank account and keeps accurate records of all accounts. Monies are not expended without the express direction of the board of directors.

Secretary and treasurer may be a combined position.

SECTION VIII DUTIES OF THE BOARD OF DIRECTORS

- A. The board is responsible for establishing all corporate policy.
- B. The board determines the sports and activities offered by the corporation.
- C. The board may enter into legally binding contracts with a two-thirds vote of the entire board.

SECTION IX DUTIES OF THE EXECUTIVE BOARD OF DIRECTORS

- A. The executive board is comprised of three members.
- B. The initial members of the executive board are comprised of the founding members of the corporation.
- C. The executive board does not oversee the daily functions of the corporation.
- D. The executive board has oversight responsibility for the board of directors.
- E. The executive board acts in any situation that is contrary to the express and implied intent of the goals, objectives, and the interpretation of the Constitution and Bylaws of the corporation.
- F. The executive board may act to remove any member of the board of directors for failure to perform their duties as specified in these by-laws, or who is found to have acted in a manner detrimental or unprofessional to the corporation.
- G. The executive board must approve any changes in the constitution and bylaws.

ARTICLE VI STANDING COMMITTEES

There are no standing committees. The president of the board establishes all committees. All committee members do not have to be a member of the board of directors or the executive board. All committee chairpersons shall be a member of the board of directors.

ARTICLE VII FUNDS

The board shall approve an annual budget at the annual meeting. Once approved this budget authorizes the payment of bills.

ARTICLE VIII NONPROFIT

This corporation is organized for non-profit purposes and individual board members will not deprive profit from serving on the board of directors, unless they are an employee of the corporation. The corporation is further organized as a tax-exempt corporation as recognized by the Internal Revenue Code under section 501 (c) (3).

ARTICLE IX DEDICATION/DISSOLUTION CLAUSE

The property of the corporation is irrevocably dedicated to charitable purposes and no part of the net income or assets of the corporation shall ever inure to the benefit of any director or officer of the corporation or to the benefit of any private person. Dissolution is detailed in the Articles of Incorporation in accordance with the laws of the United States and the Internal Revenue Code.

ARTICLE X REVIEW

The by laws may be reviewed annually by the board of directors at the annual meeting. Any proposed revisions must be mailed to the members of the board of directors and the executive board fifteen days before the annual meeting. A two-thirds vote of the entire board is required to pass any revisions.

ARTICLE XI ANNUAL MEETING

The board of directors who shall also set the time and place shall set the date of the annual meeting.

The president or the executive board shall call special meetings.

Notice of each meeting shall be given to each voting member, by mail not less than ten days before the meeting. The president with five days notice may call an emergency meeting. All board members must be contacted and if they cannot attend, they must provide a written waiver of attendance. Notice may be given by phone, fax or email.

ARTICLE XII QUORUM

A quorum of the board of directors must be present before business can be transacted or motions made or passed.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAY 20 2006**

CHRISTIAN SPORTS COMMISSION
203 8TH ST S
FARGO, ND 58103-0000

Employer Identification Number:
45-0458235
DLN:
17053115002006
Contact Person:
ROGER W VANCE ID# 31173
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990 Required:
Yes
Effective Date of Exemption:
September 1, 2000
Contribution Deductibility:
Yes

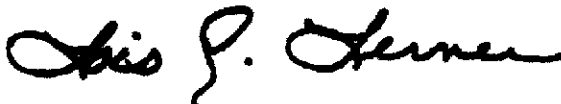
Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

Letter 947 (DO/CG)

COMPLETE, PRINT, SIGN, AND MAIL OR FAX (if paying with credit card, complete Credit Card Payment Authorization)



NORTH DAKOTA NONPROFIT CORPORATION
ARTICLES OF INCORPORATION
 SECRETARY OF STATE
 SFN 13003 (02-2013)

RECEIVED

FILING FEE: \$40.00

JUL 12 2019



FOR OFFICE USE ONLY

ID Number	
Work Order #	For Office Use Only
Filed	-FILED-
SOS Control ID#: 0002857250	
Fees, Filing and Mailing Information	
Date Filed: 7/23/2019	
Organized under North Dakota Century	

TYPE OR PRINT LEGIBLY

SEC. OF STATE

SEE INSTRUCTIONS FOR FEES, FILING AND MAILING INFORMATION

We, the undersigned natural persons of the age of eighteen years or more, acting as incorporators of a corporation organized under North Dakota Century Code Chapter 10-33, adopt the following Articles of Incorporation.

Article 1. Name of Corporation

Christ is LORD Church

Article 1A. Address of Principal Executive Office (Street/RR, City, State, ZIP+4). Address cannot only be a post office box.

1241 Broadway N., Fargo, North Dakota 58102

Article 2A. Name of ~~Commercial~~ Registered Agent in North Dakota

2.B. Name of ~~Noncommercial~~ Registered Agent in North Dakota

OR James Lester

2.C. Address of ~~Noncommercial~~ Registered Agent in North Dakota (Street/RR, PO Box, City, State, ZIP+4) May not be only a post office box.

203 S. 8th. St., Fargo, North Dakota 58086

Article 3. The corporation shall be effective: (check one)



When Filed with the Secretary of State



Later on (month, day, year):

(Must be within 90 days after filing with Secretary of State)

Article 4. Purpose for which Corporation is Organized

The purpose of the corporation is 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(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code and herein stated as follows:

To carry out all functions of a Christian Church including gathering people of one man one world and to spread the good news of the salvation through Jesus Christ as well as conduct services worshiping over the internet and perform all functions of a Christian church.

The character and essence of the corporation is the same as the purpose.

Article 5. Other Provisions Elected for Inclusion

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth.

Article 6. Name and Address of Each Incorporator

COMPLETE MAILING ADDRESS

Name

Street/RR

PO Box

City

State

ZIP+4

Craig M. Richie

3729 W. Jacksonville Dr. Anthem, Arizona 85086

"The above named incorporators have read the foregoing Articles of Incorporation, know the contents, and believe the statements made therein to be true. I (We) further authorize the Secretary of State to correct Articles 2.A., 2.B., or 2.C. if not correctly reflected. I (We) understand that if I (we) make a false statement in this document, I (we) may be subject to criminal penalties."

Signature		Date	July 12, 2019
Signature		Date	
Signature		Date	
Signature		Date	
Name of Person to Contact About This Document	E-mail Address		Daytime Telephone Number and Extension, if any
Craig M. Richie	craig@richielaw.com		701-541-3725

198-9643 07/12/2019 Received by ND Secretary of State ALVIN A. JAEGER

EX. 4 -

BYLAWS

CHRIST IS LORD CHURCH

These bylaws for CHRIST Is LORD Church (hereinafter "Church") is made and entered into this 16th day of October 2019, by Craig Richie and Dustin Olson. This business entity shall be known as and referred to as the "Member(s)" and this Member(s) shall constitute the member(s) of the Church, as contemplated and permitted by North Dakota Statute 10-33.

1. PREAMBLE

Any Church exists to help people throughout the world learn to follow JESUS CHRIST as LORD and SAVIOR.

For the more certain preservation and security of the principles of our faith, and to the end that this body may be governed in an orderly manner, and for the purpose of preserving the liberties inherent in each individual member of CHRIST Is LORD Church and the freedom of action of this body we declare and establish the Bylaws.

2. TENETS OF FAITH

This church accepts the Bible as our all-sufficient rule for faith and practice. This church adopts as its tenets of faith the statement of faith as set out below.

3. EXHIBIT A STATEMENT OF BELIEFS

CHRIST Is LORD Church recognizes that it cannot, and does not desire to, bind the conscience of individuals in areas where Scripture is silent. Rather, each believer is to be lead in those areas by God, to whom he or she alone is ultimately responsible. We believe the Statement of Beliefs to be an accurate summary of what Scripture teaches.

The Inspired Scriptures - The Scriptures, both Old and New Testaments, are the inspired and infallible revelation of God to man and the authority of faith and conduct. SCC accepts the Bible as the revealed will of God, as the all-sufficient rule of faith and standard for daily living. (2 Timothy 3:15-17; 1 Thessalonians 2:13, 2 Peter 1:21)

The One True God - The one true God has revealed Himself as the "I Am," the Creator and Redeemer of mankind. We believe God eternally exists in three persons called the Trinity which is compromised of God the Father, God the Son (Jesus) and God the Holy Spirit. (Isaiah 43:10,11; Genesis 1:1; Ephesians 4:5-6)

The Deity of Jesus - The Lord Jesus Christ is the eternal Son of God. The Scriptures declare His virgin birth, sinless life, miracles, death, resurrection, and ascension to the right hand of God. (Revelation 1:8; Hebrews 1:3)

The Fall of Man - Man was created good and upright; however, man voluntarily transgressed and fell, and thereby, is spiritually dead and away from God. (Genesis 1:26-27, 2:17, 3:6; Romans 5:12-19)

The Salvation of Man - Man's only hope is through the shed blood of Jesus Christ. Salvation is by faith through grace and demonstrated in repentance leading to a relationship with Jesus Christ. (John 3:3; Romans 12:13-15; Ephesians 2:8)

Ordinances of the Church - We believe that following faith in the Lord Jesus Christ, the new believer is commanded by the Word of God to be baptized in water by full immersion in the name of the Father, and the Son, and the Holy Spirit. We believe in a unique time of communion in the presence of God when the elements of bread and grape juice (the body and blood of Jesus Christ) are taken in remembrance of Jesus' sacrifice on the cross. (Mark 16:16; 1 Corinthians 11:23-26)

CONSTITUTION AND BYLAWS OF CHRIST is LORD Church

4. PRINCIPLES OF CONSTRUCTION

These Constitution and Bylaws are created with the intention to describe a church government, which is faithful to the values of the Holy Scriptures while at the same time able to function effectively within the principles of law empowering modern corporate governance. In deference to the Holy Scriptures, voting is not favored as it is in corporate governance. The community of faith called the Church, as embodied in its various units of governance within this described structure, is expected to make decisions through consensus and affirmation as the Spirit enables. Nonetheless, for the sake of clarity, certain provisions requiring a vote are maintained. However, when a consensus or affirmation is called for, the intention of these Constitution and Bylaws is not to describe a formal process of voting, but rather a different method of decision-making. Once reached, a consensus decision shall become final when entered into the official minutes of the meeting. This standard shall provide for clarity in finality as to determining when a consensus has been reached following any discussion. Additionally, opportunities for affirmation are provided for so that the Church Partnership might join in the decisions made by Church Leadership. May the Spirit direct his church as to how the processes of affirmation and consensus, operating in the sphere of Christian love, may guide the local Church in determining the will of the Lord.

5. BYLAWS

For the purpose of establishing and maintaining a place for the worship of Almighty God, our Heavenly Father; to provide for Christian fellowship for those of like precious faith where the Holy Spirit may be honored according to our distinctive testimony; to assume our share of responsibility and the privilege of propagating the gospel of Jesus Christ by all available means, both at home and in foreign lands; we, whose names appear on the membership roster under the above date, do hereby recognize ourselves as a sovereign church of God we hereby adopt the following articles of church order and submit ourselves to be governed by them.

6. PURPOSES AND PREROGATIVES PURPOSE AND PREROGATIVES

The purpose of this church shall be to:

- a. Encourage and promote the evangelization of the world.
- b. Establish and maintain the worship of God.
- c. Provide a basis of fellowship among fellow believers.
- d. Encourage and promote the spiritual growth and discipleship of believers.
- e. To respond to human need with ministries of service and compassion.
- f. Own, hold in trust, use, sell, convey, mortgage, lease, or otherwise acquire or dispose of
- g. To solemnize marriages throughout the United States of America and the world between one man and one woman only!

6a. GOVERNMENT

This Church shall have the right to govern itself and to conduct its own affairs according to the standard of the New Testament Scriptures and of Any Denomination. This right shall specifically include such matters as the appointment of a Lead Pastor, the appointment of the Advisory Council, the appointment of the Leadership Council, the discipline of its Partners, and the conducting of its own services and Church programs.

CHRIST is LORD Church shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501.c.3 of the

Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170.c.2 of the Internal Revenue Code, or the corresponding section of any future federal tax code.

DEFINITIONS

The following terms used in these bylaws shall have the following meanings:

7. "Articles of Organization" shall mean the Nonprofit Corporation Articles of Incorporation of the Church as filed with the Secretary of the State of North Dakota as amended from time to time.

8. "Capital Contribution" shall mean any contribution to the capital of the Church in cash or property by the Member(s) whenever made.

9. "Cash Flow" shall mean the gross cash proceeds from the operation of the Church's business less the portion thereof used to establish Reserves for or to pay Church expenses, debt payments and capital expenditures. "Cash Flow" shall include any net cash proceeds from the sale or disposition of Church property and from the refinancing of indebtedness of the Church, shall be increased by any reduction of Reserves previously established by the Member(s), and shall not be reduced by depreciation, cost recovery, amortization or similar non-cash deductions.

10. "Church" shall refer to CHRIST Is LORD Church.

11. "Entity" shall mean any general partnership, limited partnership, limited liability partnership, limited liability Church, corporation, joint venture, trust, business trust, cooperative, association, foreign trust, foreign business organization or other business entity.

12. "Initial Capital Contribution" shall mean the initial contribution to the capital of the Church as set forth in the Bylaws Meeting Minutes.

13. "Net Profits" and "Net Losses" shall mean the income, gain, loss, deductions and credits of the Church in the aggregate or separately stated, as appropriate, as of the close of each Fiscal Year.

14. "Bylaws" shall mean this Bylaws as originally executed and as amended from time to time.

15. "Person" shall mean any individual or Entity, and the heirs, executors, administrators, legal representatives, successors and assigns of such "Person," where the context so permits.

16. "Representative" shall mean the legally appointed guardian of a mentally incapacitated Member(s), the conservator of a mentally incapacitated Member's assets or the legally appointed and qualified executor or personal representative of the estate of a deceased Member(s). In the event no such guardian, executor or personal representative is appointed, then the Representative shall mean the spouse of such incapacitated or deceased Member(s), or if such Member(s) does not have a spouse or the spouse is not then living or is unable or unwilling to act, such Member's then living lineal descendants who are willing and capable of acting, one at a time in descending order of age but in no event younger than 21 years of age or, if none, such Member's then-living lineal ancestors who are willing and capable of acting, one at a time and in ascending order of age.

17. "Reserves" shall mean funds set aside or amounts allocated to reserves which shall be maintained in amounts deemed sufficient by the Member(s) for working capital and to pay taxes, insurance, debt service or other costs or expenses incident to the ownership or operation of the Church's business.

FORMATION OF CHURCH

18. Formation. The Church shall be, or has been, organized as a North Dakota Nonprofit Corporation Church by executing and delivering Nonprofit Corporation Articles of Incorporation to the North Dakota Secretary of State in accordance with and pursuant to the Act.

19. Name. The name of the Church is CHRIST Is LORD Church.

20. Principal Place of Business. The principal place of business of the Church is 203 8th Street South, Fargo, ND 58103-1824. The Church may locate its places of business and registered office at any other place or places as the Member(s) may deem advisable.

21. Registered Office. The Church's initial registered office shall be 203 8th Street South, Fargo, ND 58103-1824. The registered office may be changed by the Member(s) by filing the address of the new registered office and/or the name of a registered agent pursuant to the Act.

22. Term. The term of the Church shall be perpetual from the date of filing of the Nonprofit Corporation Articles of Incorporation with the North Dakota Secretary of State unless the Church is earlier dissolved in accordance with either the provisions of this Bylaws or the Act.

BUSINESS OF CHURCH

23. Purpose. The business of the Church shall be to conduct any lawful business whatsoever that may be conducted by a nonprofit church pursuant to the North Dakota Century Code. uch property (real or chattel) as may be needed for accomplishing the mission of the church.

24. ARTICLE 4 NON-PROFIT PURPOSES

Tax Exemption. This Corporation is organized exclusively for one or more of the purposes as specified in Section 501(c)(3) of the Internal Revenue Code of 1986 (hereinafter the "Code") pursuant to the provisions of Chapter 317A of the State Statutes Annotated, known as the State Nonprofit Corporation Act, and laws amendatory thereto, as enacted or hereinafter amended, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Code. There shall be no capital stock issued, and this corporation is not organized for profit, nor shall any person or member derive any benefit whatsoever, nor shall any pecuniary profit or benefit inure to the members of this corporation, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and

PROPERTY

25. This Church shall have the right to purchase or acquire by gift, bequest or otherwise, either directly or as trustee, and to own, hold in trust, use, sell, rent, convey, mortgage or otherwise dispose of any real estate or assets as may be deemed necessary for the furtherance of its purposes, in accordance with its Constitution and Bylaws. All property of the Church shall be deeded to the Church and held in its name.

PURPOSES

26. The purposes of the Church shall be to establish and maintain a community of worship, to provide for Christian fellowship and discipleship, and to assume our share of the responsibility and privilege of propagating the gospel of Jesus Christ through the power of the Holy Spirit by all available means, both in our region and throughout the world.

Employees

27. Persons may be employed by CHRIST Is LORD Church to perform work, customer service, administration, and other functions necessary for the operation of CHRIST Is LORD Church in furtherance of the purposes set forth of the Bylaws. Employees shall be compensated for their services in a fair manner to be determined by the Board, and in accordance with the North Dakota Century Code and U.S. Federal Labor laws. Compensation may include salary, hourly pay, and/or other benefits. Compensation limits for some Employees are further described in the American Marriage Ministries Compensation Policy for Officers, Directors, and Key Employees.

28. All Employees are subject to the policies and procedures outlined in the CHRIST Is LORD Church Employee Handbook if any.

Executive Managers

29. Employees designated as Executive Managers under the employ of CHRIST Is LORD Church are entrusted with additional authority.

Governance and Structure

30. Entity

This sovereign church, Christ Is Lord Church, retains unto itself the exclusive right to the temporal life of this church. The Officers reserve the exclusive right to determine who shall be members of this Church and the condition of such membership. This church is a democracy, its authority vested in the Officers. Every officer has the right to a voice in the church's government, plans, and discipline. The church is subject to the control of no other ecclesiastical body.

Powers and Duties

31. CHRIST Is LORD Church shall look to the Holy Bible and Bylaws, the Articles of Incorporation, The Charter, and the laws of North Dakota with reference to non-profit religious corporations, and Section 501.c.3 of the Internal Revenue Code (as amended from time to time) for guidance in the operation of its affairs.

32. Subject to the Articles, the Bylaws, and applicable law, the corporate activities of the corporation shall be conducted and all corporate powers shall be employed by or under the direction of the Board. The Board is responsible for discipline as well as general corporate management. The Board may delegate the management of various activities to any person or persons provided that the activities and affairs of the corporation shall be managed and corporate powers shall be exercised under the direction of the Board. No director, officer, minister, or member is empowered to act as a legal agent of American Marriage Ministries without the prior written authorization of the Board, except for acts

expressly authorized in the Bylaws.

CONGREGATION

MEMBERS

33. The word "Member" shall not be deemed to hold any ownership in CHRIST is LORD Church. Likewise, the word "Membership" referenced herein reflects only a spiritual unity and shall not be deemed to have any legal status under Membership shall be determined and permitted as exclusively by the Board and may be revoked at anytime with or without cause by said President or Board.

4.02 Eligibility: Individuals at CHRIST is LORD Church may become Members in good standing if they satisfy the following as being approved by the President and Board. Any member may be removed at any time with or without cause by the President or Board at their sole discretion.

34. Membership in this church shall be open to those who give evidence of their faith in the Lord Jesus Christ and who voluntarily subscribe to its tenets of faith and agree to be governed by its Bylaws as herein set forth.

35. Operation Members

The members of CHRIST Is LORD Church are:

1. The officers and directors of CHRIST Is LORD Church.
2. CHRIST Is LORD Church Ministers who have been ordained and hold Active Status under the provisions of the Bylaws.

ORDINATION

36. CHRIST Is LORD Church shall ordain all those who choose to become CHRIST is LORD Church Ministers, based on honorable intent in pursuance of CHRIST is LORD Church, but the sole discretion of officers and directors and The Pastoral Leadership Team of CHRIST is LORD Church.

37. Ordination Purpose

CHRIST Is LORD Church ordinations are a recorded affirmation that the individual is an CHRIST Is LORD Church Minister, provided the individual's information is factual and up-to-date. The purpose of the CHRIST Is LORD Church ordination is to guarantee the individual the ability to administer all religious activities, including but not limited to solemnization of marriage.

38. Membership Obligation

Membership in the Church is completely voluntary and the duration will last so long as the individual member wishes to associate with Ameri CHRIST Is LORD Church.

39. Membership Agreement

Application of membership will be accepted only following the agreement of the individual with the CHRIST Is LORD Church principles. This is done by completing the ordination form provided by CHRIST Is LORD Church, acknowledgement in writing, in person, or by phone. The CHRIST Is LORD Church ordination is only valid as long as the member's information is factual and up-to-date and approved by the officers of Christ Is Lord Church and/Board.

40. Church Register

CHRIST Is LORD Church holds all records of ordination in a database referred to as the Church Register.

41. Ministers

Ministers of CHRIST Is LORD Church are persons who are licensed or ordained by Christ Is Lord Church who are recorded in the church register; and who hold Active Status and are in compliance with the Bylaws and approved by the officers of CHRIST Is LORD Church.

42. Association Member Church

Upon ordination, all CHRIST Is LORD Church Ministers, to serve his or her local community, the congregation of which shall comprise the family, friends, and/or community members with whom the Minister gathers in fellowship. Association Member Churches operate independently, in furtherance of the Mission of CHRIST Is LORD Church do not speak on behalf of CHRIST Is LORD Church or the Board and/ or officers.

43. Credentials

All CHRIST Is LORD Church Ministers holding Active Status who are in the Church Register share an equal standing amongst all other Christ Is Lord Church Ministers. Individual ministers can choose to support Christ Is Lord Church by purchasing a hardcopy of their ordination credential. This purchase will not convey additional status or benefit, but may be required by some government registrars. There may be a fee for Christ Is Lord Church Ministry membership.

44. Ministerial Standing

1. Active Status

CHRIST Is LORD Church Ministers are granted Active Status (also referred to as "Good Standing") upon ordination. To hold Active Status an Christ Is Lord Church Minister must be approved by CHRIST Is LORD Church or their officers/Board. Leadership Team and only hold that ordination so long as the Christ Is Lord Church or the Board and/ or Pastoral Leadership Team so approves at their sole discretion, and may be revoked at any time for cause or without cause.

2. Deactivated Status

Ministers who request to revoke their ordination or have violated any of the stipulations in Article 11 or their credentials revoked by the officers of CHRIST Is LORD Church for cause or without cause for reason whatsoever may be deactivated, at which point they will no longer hold ministerial standing as an CHRIST Is LORD Church Minister.

An CHRIST Is LORD Church Minister will be considered in Deactivated States from the moment at which CHRIST Is LORD Church is notified of their wish to no longer remain in Active Status. CHRIST Is LORD Church shall make every possible effort to update the register in as quickly as possible. An Executive member of the Board may, at any time, deactivate the standing of any CHRIST Is LORD Church Minister that is not also a member of the Board.

45. Membership Termination

Membership in CHRIST is LORD Church shall be terminated when a member ceases, for any reason, to satisfy the requirements of the Bylaws and for any reason with or without cause as determined by the officers of CHRIST is LORD Church.

Membership can also cease, be suspended, or terminated by the Board and or officers for the following reasons:

1. The minister is engaged in any legal action against CHRIST is LORD Church
2. The minister is in violation of any provision of the Bylaws.
3. Illegal, immoral, or fraudulent conduct.
4. Levying ecclesiastical war against this corporation.
5. Conspiring to divide CHRIST is LORD Church.
6. Uniting with or forming any other organization having purposes similar to CHRIST is LORD Church, without prior approval of the Board or officers
7. Willful or negligent failure to keep, or the destruction of, church records.
8. Willful or negligent failure to comply with governmental regulations.
9. Any other reason with or without cause as determined by the board or officers.

46. Membership is solely determined by the Board, board of directors/or and their Officers and membership may be terminated by said board and/or Officers for any reason with or without cause.

47. CHRIST Is LORD Church is was established on July 23, 2019 by Certification of Incorporation of CHRIST is LORD Church to articulate and protect the mission of faith upon which the church is established. This Constitution and Bylaws are made to:

48. Constitution and Bylaws

The Constitution and Bylaws of CHRIST Is LORD Church (referred to hereafter as "the Bylaws"), is the document governing the organization and structure of CHRIST is LORD Church

49. CHRIST is LORD Church

An individual that has become a member of CHRIST is LORD Church and been ordained as a minister in accordance with the procedures prescribed by the Bylaws shall be known as an CHRIST is LORD Church Minister.

50. Fellowship

The global Fellowship of CHRIST is LORD Church is comprised of all CHRIST is LORD Church Ministers holding Active Status in the Church Register.

51. Purposes

CHRIST is LORD Church is organized exclusively for religious and charitable purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501.c.3 of the Internal Revenue Code, or the corresponding section of any future federal tax code.

52. Past, Present, and Planned Activities

CHRIST Is LORD Church carries out its mission by providing all people with the authority and information necessary to confidently solemnize marriage in accordance with their beliefs. CHRIST Is LORD Church activities fall into the following areas, to be amended as needed by the Board:

Ordination

Ordination is granted to and only to those ordained by Jesus is Lord Church as determined by their officers and The Board.

Every CHRIST Is LORD Church ordination is protected by the religious non-establishment clause of the 1st amendment:

"...Congress shall make no law respecting an establishment or religion, or prohibiting the free exercise thereof.."

53. This guarantees the right of any CHRIST Is LORD Church minister to conduct any religious activity legally prescribed for ministers, pastors, members of the clergy, and spiritual representatives; including but not limited to holding services, counseling, performing marriage, and administering last rites.

Tools & Resources

In addition to a policy, CHRIST Is LORD Church provide support via tools and resources to CHRIST Is LORD Church and the general public:

54. CHRIST Is LORD Church may create and maintain interactive tools to provide guidance to the general public and CHRIST Is LORD Church Ministers in fellowship.

Resources

55. CHRIST Is LORD Church may create and maintain informational resources to provide information to the general public and CHRIST Is LORD Church Ministers. These resources may include but not be limited to State Guides to Performing Marriage, U.S. Marriage Laws Archive, Ceremony Guides, and future Resources.

56. However none of these resources are required to be provided by CHRIST Is LORD Church. The works described above outline the past, present, and planned activities of CHRIST Is LORD Church. All of these activities are considered to fall under the scope of charitable and religious purposes as defined by IRC 501.c.3.

BOARD

57. Power of Board and Qualifications. Unless otherwise provided by statute, all powers vested by law in the Church shall be exercised by or under the authority of the Board, who shall be natural persons of full age, who need not be residents of North Dakota. The business and affairs of the Church shall be managed under the direction of the Board Member(s). The Board shall have the authority to act in a dual capacity if required to do so as an officer of the Church.

58. Election and Number of Board. The Board shall be initially appointed by the initial incorporator(s) in their sole discretion. The Board shall consist of two (2) or more persons. The number of the Board shall be determined from time to time by the Directors of the Board.

59. Term of Office. Except as otherwise provided in these bylaws this, Board shall hold office for an indefinite term and until his/her successors shall have been duly selected and qualified, or until his/her earlier death, resignation or removal.

60. Resignations. Any Board Member of the Church may resign at any time by giving written notice to the President or the Secretary of the Church. Such resignation shall take effect as of the date of receipt of such notice by the Church, or at such subsequent time as shall be specified in the notice of resignation. Unless the notice specifies otherwise, acceptance of the resignation by the Board shall not be necessary to make it effective.

61. Vacancies. Vacancies in the Board, including vacancies resulting from an increase in the number of the Board, shall be filled by a majority vote of the remaining Board, even if less than a quorum of Board remain. When one or more Board resign effective at a future date, the Board then in office, including those who have so resigned, shall have the power by majority vote to fill the vacancies, the vote thereon to take effect when the resignations become effective.

62. Removal of Board. Any or all of the Board may be removed from office without assigning any cause by the majority of Board/Member(s). In the event that the Board are so removed, new Board may be elected at the same meeting. The Board may declare vacant the office of a Manager who has been judicially declared of unsound mind, or has been convicted of an offense punishable by imprisonment for a term of more than one year.

63. Compensation. The Board may be compensated as deemed necessary with the approval of the Member(s). (i) The compensation can be brought under review and amended by the Member(s) at any time. (ii) The review may take place at the Church's annual meeting.

OFFICERS AND AGENTS

64. Officers to be Elected by the Board. At a meeting of the Board, the Board may elect a President, a Secretary and a Treasurer, or persons who shall act as such, regardless of the name or title by which they may be designated, elected or appointed, and may have other officers and assistant officers as the Board may authorize from time to time. Any number of offices may be held by the same person.

HIERARCHY

65. Executive Officers

All executive officers shall be chosen from among ordained CHRIST is LORD Church who are in full compliance with the Articles and the Bylaws and who have demonstrated the ability to perform the duties of the offices to which they are appointed. They shall be appointed by and serve at the pleasure of the president and the Board, except for the president who shall be selected in accordance with the Bylaws. The executive officers of this corporation shall be the President, Vice Presidents, Secretary, and Treasurer. The Board may appoint additional executive officers and may combine executive offices with general offices.

66. Other Executive Officers

The offices of Vice President, Secretary, and Treasurer shall be filled by appointment of the Board. These officers shall serve at the pleasure of the Board and until their respective successors are duly appointed and installed. The installation of a new officer shall terminate the appointment of the previous officeholder, who shall deliver all books, papers, electronic data, and documents to the successor so installed.

67. Term, Qualifications and Duties of Officers. The President and the Secretary shall be natural persons of full age. The Treasurer may be a corporation, but, if a natural person, shall also be of full age. All officers of the Church shall hold office indefinitely, or until an officer's earlier death, resignation or removal; provided, that any officer may be removed at any time, without assigning any cause, by action of the Board.

68. Resignation of Officers. Any officer may resign at any time upon written notice to the Church. The resignation shall be effective upon receipt by the Church or at such subsequent time as may be specified in the notice of resignation.

69. Authority of Officers. Unless otherwise provided in this Operating Agreement, all officers of the Church shall have authority to perform duties in the management of the Church as may be pursuant to this Bylaws or, in the absence of controlling provisions in the Bylaws, may be determined by resolutions or orders of the Board.

70. Execution of Documents. Any note, mortgage, evidence of indebtedness, contract, or other document, or any assignment or endorsement thereof, executed or entered into between the Church and any other person, partnership, association, or corporation, when signed by one or more officers or agents having actual or apparent authority to sign it, or by the President, the Secretary, or the Treasurer of the Church, shall be held to have been properly executed for and on behalf of the Church. The affixation of the corporate seal shall not be necessary to the valid execution, assignment or endorsement by the Church of any instrument or other document.

71. President. Unless otherwise determined by the Board, the President may/is:

The president is the spiritual leader and corporate executive officer of CHRIST is LORD Church and has appointive powers, subject to the Bylaws and the approval of the Board. The president shall be responsible for general supervision and direction of the church. The president has the general powers and duties usually vested in the office of the president of a

corporation, including the power to veto any act of the Board, subject to the provisions of the Bylaws. The president shall be responsible for recommending to the Board the appointment of personnel to fill executive offices as needed.

Presidential Duties

1. As the leader of CHRIST IS LORD Church, the president shall oversee the carrying out of the mission of the church.
2. The president's name shall be affixed to all corporate ministerial credentials and certificates.
3. Upon resolution of the Board, the president shall sign all documents upon which the signature of the president is required.
4. The president shall oversee the church's compliance with laws, rules, and regulations applicable to this corporation, including the signing and filing of reports for federal, state, and local governments.
5. The president shall be an ex officio member of all committees.

(a) have general active management authority with respect to all ordinary administrative matters relating to the business of the Church; and

(b) have authority to sign and deliver, in the name of the Church, any and all deeds, mortgages, bonds, contracts and/or other agreements or instruments pertaining to the business of the Church, except where such authority must, by law or operation of a supervening agreement, be exercised by some other person or authority; and

(c) preside at all meetings of the Board; and

(d) ensure that all orders, directives and resolutions of the Board are carried out and given effect; and

(e) maintain records of and certify the proceedings of the Board and the Member(s); and

(f) perform such other duties and functions as may, from time to time, be prescribed by the Board.

72. Treasurer. Unless provided otherwise by a resolution adopted by the Board, the Treasurer:

(a) shall keep accurate financial records for the Church;

(b) shall deposit all monies, drafts and checks in the name of and to the credit of the Church in such banks and depositories as the Board shall designate from time to time;

(c) shall endorse for deposit all notes, checks and drafts received by the Church as ordered by the Board, making proper vouchers therefore;

(d) shall disburse Church funds and issue checks and drafts in the name of the Church, as ordered by the Board;

- Ex. 5

(e) shall render to the Board, whenever requested, an account of all of such manager's transactions as Treasurer and of the financial condition of the Church; and

(f) shall perform such other duties as may be prescribed by the Board from time to time.

73. Secretary. The Secretary, unless otherwise determined by the Board, shall attend all meetings of the Board, shall record or cause to be recorded all proceedings thereof in a book to be kept for that purpose, and may certify such proceedings, except as otherwise required or permitted by law or by this Operating Agreement, the Secretary shall give or cause to be given notice of all meetings of the Board.

74. Compensation. The Officers may be compensated as deemed necessary with the approval of the Member(s). (i) The compensation can be brought under review and amended by the Member(s) at any time. (ii) The review may take place at the Church's annual meeting.

BOARD' MEETINGS

75. Place of Meetings. Meetings of the Board may be held at such place, in or outside the State of North Dakota, as the Board may from time to time appoint, or as may be designated in the notice calling the meeting.

76. Regular Meetings. Regular meetings of the Board, if any, shall be held at such place and time as shall be designated from time to time by the Board. At such meetings, the Board shall transact such business as may properly be brought before the meeting. Written notice of regular meetings is required to be sent seven (7) days prior to any Member(s), Manager, or Officer. Notice shall be effective if either personally delivered or by sending a copy thereof by first class or express mail, postage prepaid, to the person's address appearing on the books of the Church.

77. Special Meetings; Notice. Special meetings of the Board may be called by the President, or by one or more of the Board, and shall be held at such time and place as shall be designated in the call for the meeting. Notice of any special meeting shall be sent to each Manager by first class or express mail, postage prepaid at least twenty-four (24) hours prior to the time of such meeting. The notice shall state the time, purpose, and place of the special meeting.

78. Quorum. A majority of the Board in office of the Church shall be necessary to constitute a quorum for the transaction of business, and the act of a majority of the Board present and voting at a meeting at which a quorum is present shall be the act of the Board.

79. Participation in Meetings. One or more persons may participate in a meeting of the Board by means of conference telephone or similar communications. Participation in such manner shall constitute presence in person at the meeting.

80. Action Without Meeting. Any action required to be taken by or on behalf of the Church may be taken without a meeting if a consent to said action is in writing signed by the Manager(s), or prior or subsequent to the action, a written consent or consents thereto by all of the Board in office is filed with the Secretary of the Church.

81. Notice of Adjourned Meetings. When a meeting is adjourned, it shall not be necessary to give any notice of the adjourned meeting, unless otherwise specified by the laws of North Dakota.

NOTICES

82. General Notice. Whenever written notice is required to be given to any person, it may be given to such person either personally or by sending a copy thereof by first class or express mail, postage prepaid, to that person's address appearing on the books of the Church.

83. Modification of Proposal Contained in Notice. Whenever the language of a proposed resolution is included in a written notice of a meeting required to be given, the meeting considering the resolution may without further notice adopt it with such clarifying or other amendments that do not enlarge its original purpose.

84. Written Waiver of Notice. A written waiver of a written notice, signed by the person or persons entitled to the notice, whether before or after the time stated in the notice, shall be deemed equivalent to the giving of such notice. Neither the business to be transacted at, nor the purpose of, a meeting need be specified in the waiver of notice of the meeting.

85. Waiver of Notice by Attendance. Attendance of a person at any meeting shall constitute a waiver of notice of the meeting.

CHURCH RECORDS

86. Records. The Church shall keep complete and accurate books and records of accounts and minutes of the proceedings of the officers and Board. Any books, minutes, or other records shall be kept at the registered office of the Church and may be in written form or any other form capable of being converted into written form within a reasonable time.

LIMITATION OF LIABILITY; INDEMNIFICATION

87. Limitation of Liability. The Member(s) and Board will not be personally liable for any obligations, liabilities, debts or losses of the Church, whether arising in tort, contract or otherwise, except as otherwise required by law.

88. Indemnity. The Church shall be, and is to the fullest extent permitted by North Dakota law authorized to indemnify any person against expenses and liabilities arising by reason of the fact that the person is or was a Manager, Member(s) or employee of the Church, or is or was serving at the request of the Church or whose duties in that position involve or involved service as a governor, director, manager, officer, member(s), partner, trustee, employee, or agent of another organization or employee benefit plan.

89. Survival. Indemnification under this Article 9 shall continue as to a Person who has ceased to serve in the capacity which initially entitled such Person to indemnity hereunder. The rights granted pursuant to this Article 9 shall be deemed contract rights, and no amendment, modification or repeal of this Article 9 shall have the effect of limiting or denying any such rights with respect to actions taken or proceedings arising prior to any such amendment, modification or repeal.

90. Advance Payment. The right to indemnification conferred by this Article 9 shall include the right to be paid or reimbursed by the Church for the reasonable expenses incurred in advance of the final disposition of the Proceeding and without any determination as to the Indemnified Person's ultimate

entitlement to indemnification; provided, however, that the payment of such expenses incurred in advance of the final disposition of a Proceeding shall be made only upon delivery to the Church of a written affirmation by such Indemnified Person of his good faith belief that he has met the standard of conduct necessary for indemnification under this Article 9 and a written undertaking, by or on behalf of such Indemnified Person, to repay all amounts so advanced if it shall ultimately be determined that such Indemnified Person is not entitled to be indemnified under this Article 9 or otherwise.

91. Nonexclusivity of Rights. The right to indemnification and the advancement and payment of expenses conferred by this Article 9 shall not be exclusive of any other right which a Person may have or hereafter acquire under any law (common or statutory), provision of the Articles of Organization, Operating Agreement, agreements, or otherwise.

92. Savings Clause. If Paragraph 9.02 or any portion thereof shall be invalidated on any ground by any court of competent jurisdiction, then the Church shall nevertheless indemnify and hold harmless each Indemnified Person as to costs, charges and expenses (including attorneys' fees), judgments, fines and amounts paid in settlement with respect to any action, suit or proceeding, whether civil, criminal, administrative or investigative to the full extent permitted by any applicable portion of this Article 9 that shall not have been invalidated and to the fullest extent permitted by applicable law.

CONTRIBUTIONS TO THE CHURCH

93. Member's Initial Capital Contribution. The Member(s) has contributed its Initial Capital Contribution to the Church as stated in the Organizational Meeting Minutes.

94. Subsequent Contributions. The Member(s) shall not be obligated to make any additional Capital Contributions to the Church other than those set forth in the Organizational Meeting Minutes.

95. Loans by Members. The Member(s) may, but is not obligated to, loan to the Church such sums as the Member(s) determines to be appropriate for the conduct of the Church's business. Any such loans shall bear interest at annual interest rates and such other terms as the Board may determine.

ALLOCATIONS AND DISTRIBUTIONS

96. Allocations of Profits and Losses. All of the Net Profits and Net Losses of the Church for each Fiscal Year shall be allocated to the Member(s).

97. Distributions of Cash Flow. Cash Flow shall be distributed to the Member(s) at such time or times as the Board shall determine in their sole discretion.

98. Limitation upon Distributions.

(a) No distribution or return of capital contributions may be made and paid if, after the distribution or return of a capital contribution, either:

- (1) the Church would be insolvent; or
- (2) the net assets of the Church would be less than zero.

(b) The Member(s) may base a determination that a distribution or return of a capital contribution may be made in good faith reliance upon a balance sheet and profit and loss statement of the Church represented to be correct by the person having charge of its books of account or certified by an independent public or certified public accountant or firm of accountants to fairly reflect the financial condition of the Church.

DISSOLUTION AND TERMINATION

99. The Church shall be dissolved upon the occurrence of any of the following events:

- (a) The entry of a decree of judicial dissolution under the Act;
 - (b) by the written agreement of the Member(s) or Board; or
 - (c) upon the resignation, bankruptcy or dissolution of the Member(s) or the occurrence of any other event which terminates the continued membership of the Member(s).
- Further guidelines for dissolution:

1. Upon the dissolution of CHRIST is LORD Church, assets shall be distributed for one or more exempt purposes within the meaning of section 501.c.3 of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of CHRIST is LORD Church is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.
2. In the case that assets and/or property remain after all debts, obligations, and liabilities are discharged. A Quorum consisting of the Board, Officers, and Members will be announced in compliance with North Dakota Century Code where a two-thirds majority vote will settle the remaining assets to an approved non-profit organization.
3. If consensus is not met after three votes, the remaining assets and/or property will be discharged to the CHRISTian Sports Commission.

100. Winding Up, Liquidation and Distribution of Assets.

- (a) If the Church is dissolved and its affairs are to be wound up, the Manager(s) or their Representative is directed to: (i) sell or otherwise liquidate such of the Church's assets as may be required to discharge all liabilities of the Church, including any liabilities to the Member(s) and establish such Reserves as may be reasonably necessary to provide for contingent liabilities of the Church; and (ii) distribute the remaining assets to the Member(s), such distribution to be made either in cash or in kind, as determined by the Member(s) or their Representative.
- (b) Upon completion of the winding up, liquidation and distribution of the assets, the Church shall be deemed terminated.

101. Articles of Dissolution. When all debts, liabilities and obligations of the Church have been paid and discharged or adequate provisions have been made therefore and all of the remaining property and assets of the Church have been distributed, articles of dissolution, as required by the Act, shall be executed and filed with the North Dakota Secretary of State.

102. Effect of Filing of Articles of Dissolution. Upon the filing of articles of dissolution with the North Dakota Secretary of State, the existence of the Church shall cease, except for the purpose of suits, other proceedings and appropriate action as provided in the Act. The Manager(s) or their Representative shall have authority to distribute any Church property discovered after dissolution and convey real estate and take such other action as may be necessary on behalf of and in the name of the Church.

FISCAL YEAR

103. Corporate Fiscal Year. The fiscal year of the Corporation shall run from January first (1) to December thirty-first (31) of that year.

MISCELLANEOUS PROVISIONS

104. Severability. If any provision of these Bylaws or the application thereof to any Person or circumstance shall be invalid, illegal or unenforceable to any extent, the remainder of these Bylaws and the application thereof shall not be affected and shall be enforceable to the fullest extent permitted by law.

105. Successors and Assigns. Each and all of the covenants, terms, provisions and agreements herein contained shall be binding upon and insure to the benefit of the parties hereto and their respective legal representatives, successors and assigns.

106. Creditors. None of the provisions of these Bylaws shall be for the benefit of or enforceable by any creditors of the Church or of the Member(s).

107. Church Seal. The Church shall not have a seal.

108. Checks. All checks, notes, bills of exchange, or other orders in writing may be signed by such person or persons as the Board or any person authorized by resolution of the Board may from time to time designate.

109. Deposits. All funds of the Church shall be deposited from time to time to the credit of the Church in such banks, trust companies or other depositories as the Board may approve or designate, and all such funds shall be withdrawn only upon checks signed by one or more officers or employees the Board shall from time to time determine.

AMENDMENTS

110. These Bylaws may be amended, repealed, or otherwise altered at any time by the Member(s). Written notice of the amendment with a summary of the changes to be effected shall be sent to the Board.

The undersigned Secretary of CHRIST is LORD Church, a North Dakota Nonprofit Church Corporation, does hereby certifies that the foregoing Bylaws has been, and is, adopted by and for the Church through the written consent of the Board on this 16th day of October, 2019.

Signed: Craig Richie
Craig Richie

Signed: _____
Dustin Olson

CHRIST is LORD Church

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 23 2020

CHRIST IS LORD CHURCH
418 PARKE AVE
PORTLAND, ND 58274

Employer Identification Number:
84-3449817
DLN:
29053015316000
Contact Person:
RICHARD K DOLFI ID# 31363
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(i)
Form 990/990-EZ/990-N Required:
No
Effective Date of Exemption:
July 23, 2019
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.

Letter 947

EX. 6 -

-2-

CHRIST IS LORD CHURCH

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Letter 947

-Ex. 1

Appeal to State of North Dakota Tax Equalization

I. INTRODUCTION

This memorandum is submitted in support of the appeal seeking recognition of the tax-exempt status of the property commonly known as the Laurie Berry CHRISTian Home, owned by CHRISTian Sports Commission, Inc., a North Dakota nonprofit corporation recognized as tax exempt under section 501(c)(3) of the Internal Revenue Code. The property has, since its donation to the CHRISTian Sports Commission, Inc. in 2011, been used exclusively for Christian, religious, and nonprofit purposes, including housing college students in a Christian communal environment, fellowship, worship, Bible studies, meals, meetings, and related church activities. For these reasons, the property qualifies for exemption under several sections of North Dakota law and should not have been assessed as taxable property.

II. STATEMENT OF FACTS

The property was donated to the CHRISTian Sports Commission from Sanford Health with the understanding that it would be used for Christian purposes only. The property is owned by CHRISTian Sports Commission, Inc. and is described and operated as the Laurie Berry CHRISTian Home. Its stated and actual use has been to provide a Christian communal environment for students and others, including Bible studies, Christian gatherings, meals, church services streamed into the home, and other religious and nonprofit activities.

The property is also used as the home for CHRIST is LORD Church, a separate nonprofit religious organization. The evidence submitted with the appeal includes corporate documents, bylaws, IRS recognition letters, photographs, solicitation letters, and other materials supporting the religious and nonprofit character and use of the property.

The property has never functioned as a profit-making apartment house or commercial rental property, and it has operated at a deficit for years, with losses covered by private donations.

Despite this use, the property has been assessed for real estate taxes since its donation in 2011. We previously inquired about exemption status but did not receive guidance from the county. We are now seeking recognition of the exemption, abatement of past taxes, and reimbursement of amounts that were improperly collected.

III. APPLICABLE REAL ESTATE TAX EXEMPTIONS

It is clear that this property should be tax exempt under the law and should have been from its donation in 2011. (Ex.1) This property actually qualifies for exemption under three sections of the North Dakota Century Code: N.D.C.C. 57-02-08(8), N.D.C.C. 57-02-08(9), and N.D.C.C. 57-02-08(11),

A. Exemption N.D.C.C. 57-02-08(8)

N.D.C.C. 57-02-08(8) states: "Buildings and land belonging to institutions of public charity, including public hospitals and nursing homes licensed pursuant to section

23-16-01 under the control of religious or charitable institutions, as provided in this subsection. The exemption under this subsection includes: a. Buildings used wholly or in part for public charity, together with the land actually occupied by the institutions not leased or otherwise used with a view to profit." (Emphasis added)

In *Young Men's Christian Association of North Dakota State University v. Board of County Commissioners, Cass County* the North Dakota Supreme Court explained that a property is exempt under N.D.C.C. 57-02-08(8) when the property is owned and used to carry out the owner's benevolent, charitable purposes. *198 N.W.2d 241 (N.D. 1972)*. In determining whether the YMCA's apartments were tax exempt, the Court looked to whether the apartments were rented at a rate sufficient for the plaintiff to realize profit each year. *Id.*

The Laurie Berry CHRISTian home is owned by a non-profit, used for benevolent, charitable purposes, and is rented to students at a rate that consistently does not produce a profit. We solicited the donation of this building to be used for Christian purposes from Sanford Health. It is called the Laurie Berry CHRISTian Home, has Christian signage, has Christian pictures throughout, and is in all respects for Christian nonprofit Christian uses, and has always been a Christian Home for nonprofit Christian purposes only. It is owned by the CHRISTian Sports Commission Inc. a nonprofit 501(c)(3) organization.

The property is leased to college students so that they have a Christian environment to live in and does not break even but loses money each year, of which is made-up for by private donations (See Profit & Loss Statements Ex. 15) which has primarily been a foundation that was from our family and Dr. Sawchuk's family estates. It shows losses and the only years it does not are years we put money in to cover those losses. (See Ex. 2 ND Articles of Incorporation & Bylaws CHRISTian Sports Commission & Ex. 3 IRS 501(c)(3) Ltr. CHRISTian Sports Commission Attached))

The City of Mayville has determined that the property is exempt under N.D.C.C. 57-02-08(8), but we also qualify for exemption under N.D.C.C. N.D.C.C. 57-02-08(9) and N.D.C.C. 57-02-08(11) as well.

B. Exemption N.D.C.C. 57-02-08(9)(a)

Exemption N.D.C.C. 57-02-08(9)(a) states: "The land and any buildings on a parcel on which a church building is located, and which is owned by a religious corporation or organization and used predominantly for the religious purposes of the organization, must be deemed to be property used exclusively for religious purposes, and exempt from taxation. The land and any buildings on a parcel contiguous to the parcel on which a church building is

located, which is owned by a religious corporation or organization, is exempt from taxation if any building located on the parcel is used predominantly for religious purposes.” (Emphasis added)

As will be stated later, this is the home for the CHRIST is LORD Church as is registered with the I.R.S.. Church services are provided at the property via live stream on Sundays and other church activities are held at the property including Bible Studies, meetings, dinners and other Christian activities. (See Ex. 4 Articles of Incorporation CHRIST is LORD Church; Ex. 5 CHRIST is LORD Church Bylaws; Ex. 6 IRS 501(c)(3) letter CHRIST is LORD Church attached)

C. Exemption N.D.C.C. 57-02-08(11)

Exemption N.D.C.C. 57-02-08(11) states: “Property owned by lodges, chapters, commanderies, consistories, farmers’ clubs, commercial clubs, and like organizations, and associations, grand or subordinate, not organized for profit, and used by them for places of meeting and for conducting their business and ceremonies, and all property owned by any fraternity, sorority, or organization of college students if such property is used exclusively for such purposes; ...” (Emphasis added)

This property should could qualify for exemption under N.D.C.C. 57-02-08(11) because it operates like a Christian fraternity house. The purpose of this home is to provide a CHRISTian community living and gathering atmosphere for men attending college. The home helps the men build lifelong networks and friendships that are shaped and developed by their CHRISTian faith.

IV. ADDITIONAL HISTORY AND FACTS IN SUPPORT OF EXEMPTION

This home has been used exclusively from when it was gifted to us in 2011 by Sanford Health for Christian purposes only. (See Solicitation Letters To Sanford Health Ex. 7-14) The intent and which it has become was to have a Christian home for people to show up and “hang out” in a Christian atmosphere as well as a place for them to have Bible studies, see Christian movies and carry on all kinds of Christian events including meals, a Christian Super Bowl party, and many more. It was also a place for some people to live cheaply, or for free, or a minimal cost who did not have the money while in school. In the past and continuing in the future it has by the grace of GOD done everything we would have hoped for and then some. It should be noted that the warranty deed from Sanford Health says we cannot sell the property without the first right of refusal to Sanford if we ever try to sell the property. This is undoubtedly because they donated it to us. (See Ex. 16 Warranty Deed from Sanford Health to CHRISTian Sports Commission)

This property was gifted to us by Sanford Health with this intent in mind. I am enclosing letters sent by others that were requesting the property from Sanford which very clearly states the intent which has been lived up to. (See Ex. 7-14 Solicitation Letters To Sanford Health) As I stated before, it is the home of Christian events from Bible studies to Christian services and meals for teams and otherwise. It is open to all.

- Ex. 1

I will also tell you that there is a church called CHRIST is LORD Church that this is their home. I am enclosing their 501-C3 information as well every Sunday it is the intent to have a church service come through the big screen TVs in the living room. Under North Dakota century code 57-02-08(9) We should be exempt from that alone. However, this has been a place designed for Christian activity exclusively. It has fulfilled its purpose for 15-16 years.

The way it was organized, and help was solicited for it was made clear from the inception because we had very little money. We needed to have volunteers of materials and services. It would be difficult to mention all contributions to converting this clinic into a Christian home. However, Lydell Schultz, took the winter off from his construction business and remodeled all of this with volunteer help. We wanted to make sure that it was not put together in a haphazard way as many church activities are because of lack of money. To do that we had to have major volunteers of work and materials. The kitchen is a double kitchen with cupboards donated by Chuck Perkins at Cole Papers. We were donated piping from Vic Weigel of Northern Pipe Products, and many other donations including closeout nice faucets and handles. Scott Berry's brother made all of the vanities in his business. The flooring was donated and put in by a friend who sells flooring. The list goes on and on.

We now have a double kitchen to be shared but many can cook at the same time. Granite countertops came from Hatton Granite, a prayer room with a donated fireplace, and a study room. Each student's room has its own shower- tub and vanity, we have big screen TVs in the living room and basement. They can not only watch games in a good healthy environment, but it is intended that church services can be zoomed in every Sunday. A friend of mine's father donated a pool table as the kids said there was no place to shoot pool other than the bars. All of this was by donation as we had no money. We also got a used dart board, ping pong table, and Foosball table. This was to allow them to live in a healthy Christian environment and not feel compelled to hang out in the bars. They brought their girlfriends over to participate in the Christian activities as well. Girls came over even if they did not have a boyfriend living there. It was the "place to be".

It has been a community project of which has really taken off. Now this is threatened because of taxes which we are not only confident but positive we should not owe except we did not understand what we had to do to claim an exemption. The county did not get back to our volunteer CPA when asked about it. **(See Exhibit 29 Dustin Olson affidavit)** With the name of Laurie Berry CHRISTian Home and owned by the CHRISTian Sports Commission yet the county with all that evidence and having never come to see it continued to collect real estate taxes and when not paid gave notice they were taking the property. When asked for relief from back taxes we were told we did not have to show up for the meeting where it was determined to not abate back taxes. We paid these taxes not knowing from 2011 until 2021. **(See Ex.17 taxes overpaid when we should have been exempt)** We are afraid this property will be taken away, and it can no longer serve the glory of GOD.

- Ex. 1

I will tell you what this is not. It is not a commercial apartment house. (See Ex. 18 Mission Statement CHRISTian Sports Commission for Laurie Berry CHRISTian Home) These guys live there in community with shared everything; some are even two and have been three to a bedroom. They share everything from kitchen to dining room to study area and even the prayer room. They often eat together, have Bible study together, have church services together invite friends over and for that matter anybody who wants to attend. As I believe I said before, Campus Crusade for Christ has had Bible studies there. Bible studies have been there in the past. Even the name of Laurie Berry CHRISTian Home says its purpose! It is also not a money-making proposition as nonprofit individuals could not profit from it if we did but we are running deficits between \$2,000 and \$4000 a year which has to be made-up usually by our family or the small foundation. It is also not a party house where there are keggers and women sleeping over and that type of thing. By way of digression, before this house was in existence there was such a party house where they had booze parties and other nefarious activities. One time, someone showed up with a gun and another one was going to retaliate with a knife. We have had people move out of those types of places just to move in with us to have a Christian place to live. I can tell you if these taxes are going to be assessed it will have to go to the county as we have absolutely no ability to pay them and even owe a plumber something in the neighborhood of \$4,000. We also had to convert propane to gas for over \$15,000 All of us who have seen what good this has done and is doing implore you to help us in this regard. We hope you understand now that we really should be exempt and to not grant this would be disaster for a good organization and the community!

We have no idea how this is not obvious and why with all of this it was not recognized by the county and charged us taxes for many years. Now we have been charged taxes and the county has claimed that we even owe a large amount of back taxes and threatened to take the property if not paid. In desperation and under protest we paid for the most delinquent years first and were told that the rest would likely be abated. When we asked if I should show up for the city meeting when it was to be decided by the city of Mayville only to be told the past abatement was not permitted. Recently, we went to the city meeting and they voted the exemption for the coming year. When it got to the county I called and even stopped by the office of the county attorney for him to contact me, He did not explain further and did not show up to the meeting as he was "out of town". At the end of the meeting I went to the clerk's office to greet old friends and Charlie was in there saying he just got back.

We are asking that we be given a tax exemption for the years in the future but also for the past to be waived. We also have been overcharged for approximately 16 years and are asking that this be reimbursed to us. Our volunteer CPA, Dustin Olson had been asking about exemptions from the inception but was never contacted back. It should have been obvious that this is a nonprofit Christian Home as the very name implies Laurie Berry CHRISTian Home and is run by the CHRISTian Sport Commission, a non-profit Corporation. As I will explain further, it has been used for nothing other than Christian, non-profit purposes. It is a total quandary why anyone would think this is for just rentals. It would be like saying a convent, or hermitage or the North Dakota

Veterans Home is not for charitable purposes. It loses money each year. It is certainly not for profit and is being subsidized by Christian people.

A church called CHRIST is LORD Church, another nonprofit 501(c) (3)(4) (See Ex. 6 IRS 501(c)(3) letter) has its prime location there and has church services brought in on Sundays over the internet. As stated before, we most likely fit under three areas of the North Dakota Century Code.

V. CONCLUSION

It is obvious that this building fits into at least three of the tax-exempt categories. It is also clear that the county has received taxes that should have not been collected and are still saying we are delinquent when it clear that the past should be waved for not only the two (2 or three 3) year lookback, but we should be refunded any amounts of money paid to Traill county!

The building was solicited from Sanford Health and has always been a Christian focus from then until now. It has always been more than a place to live but a Christian center. The people who converted it from a clinic to a Christian center and donated to it all did so for that purpose in mind.

Over the years, it has had everything from dinners to Bible studies to a Christian environment to live and even having Christian Superbowl parties, and even church services. It also houses CHRIST is LORD Church.

This has gratified the people from Sanford as they had in their deed that if it was not used for these purposes it would revert back to them. It has fulfilled its purpose of course sometimes better than others but has always been a Christian nonprofit from its inception.

In the first year Dustin Olson CPA, MBA contacted the county via e-mail to inquire how to become tax exempt. Even though that e-mail is long since gone after approximately 16 years he remembers it distinctly. He also remembers he never received anything back from the county. We, therefore, made payments on taxes even though we should not have had to do so.

During COVID we ran into trouble monetarily for lack of people staying there which was to provide for the expenses to run the place and fell behind. It was at this point that we were given notice from Traill County that they were planning on taking it from us if we did not pay what they called delinquent taxes. (See Exhibit 29 Dustin Olson affidavit)

We are now told that they would wave delinquent taxes if we paid the one year; it was past what they felt they could wave the rest. We did so under duress from a private donation.

Even though it was our understanding we did not have to show up for that meeting, they have now stated that we still owe back taxes.

We even paid the specials but they attached them to what they called back taxes even though they were labeled specials.

-Ex. 1

We have paid over \$40,000 in taxes that we should have been exempt from. They are now asking for more.

That e-mail from approximately 16 years ago no longer exists but Dustin Olson remembers distinctly writing it and asking what we needed to do to be tax exempt. He/we never received an answer, or we would have done so!

For the county not understanding that this is a nonprofit Christian organization when it is our understanding they have not only not been in the building even though invited, it should be evident from the very name as they are collecting taxes from and the name of the building. They are The CHRISTian Sports Commission and The Laurie Berry CHRISTian Home. It was our belief that the county is not an adverse party, but is there only to collect what is taxable and not exempt property and is to help people in this process.

Also, see the pictures of the property showing it is a nonprofit religious property in all respects and always has been. (See Ex. 19-29).

Craig Richie,

Craig Richie

For CHRISTian Sports Commission