

1. Title: Church Corporation's Articles of Incorporation – Filing State Reports

2. Purpose:

To provide policies for complying with the State of Texas legally required reporting requirements.

3. Policy:

1. The Church's Trustees shall be responsible for this Operations Policy Statement.
2. The Church's Articles of Incorporation shall be filed in the Church Records' Articles of Incorporation file. This shall be a Permanent file type.
3. The Church's Trustees shall stay current with the Texas Secretary of State ("SOS") requirements regarding corporate matters for religious Non-Profit Corporations.
4. The Trustees shall review at least every three years the Church's corporation Articles of Incorporation (AOI) for compliance with the SOS's requirements.
5. Changes in the Session/Board membership shall be reported to the state by means of the Periodic Report of a Nonprofit Corporation (SOS Form 802), required to be filed with the State once every four years.
6. The church is required to report a specific person to serve as the "registered agent" using SOS Form 401. This person does not have to be an officer of the church/corporation although (s)he may be. This person is expected to be involved with the church for a long period of time. The FPCC registered agent shall be a local attorney whose business address shall be reported on such form.
7. The appointed registered agent must under law sign an agreement to consent to the appointment in writing. SOS Form 401 is a state-promulgated form for this purpose and for a nominal fee can be filed with the SOS. This completed form shall be kept with the Church's corporation records. The Trustees shall oversee Church compliance with this requirement.

All outgoing correspondence relating to these matters shall be prepared for the Corporate President's signature. The Trustees shall submit their copies of filed reports to the Church Administrator for filing.

4. Definitions:

The following definitions were obtained/copied from the State of Texas BUSINESS ORGANIZATIONS CODE, TITLE 2. CORPORATIONS, CHAPTER 22. NONPROFIT CORPORATIONS, SUBCHAPTER A. GENERAL PROVISIONS.

- Trustees as used in this OPS are as defined in the Church's "Certificate of Incorporation" Seventh Article. "Certain officers of the corporation may be elected from the members of the corporation in a regularly constituted congregational meeting and the powers and duties of such officers shall not infringe upon the powers and duties of the Session or of the Board of deacons thereof. They may be given the title "Trustee" or some other title."
- "Board of Directors" means the group of persons vested with the management of the affairs of the corporation, regardless of the name used to designate the group. [For this church, the Board of Directors is the Session, and each member of the Session is a director.]
- "Bylaws" means the rules adopted to regulate or manage the corporation, regardless of the name used to designate the rules.
- "Nonprofit Corporation" means a corporation no part of the income of which is distributable to a member, director, or officer of the corporation.

5. References:

Book of Order G 7.0400 *Incorporation and Trustees*

- "A nonprofit corporation is required by Section 22.357 of the Texas Business Organizations Code (BOC) to file a periodic report that lists the names and addresses of all directors and officers of the corporation. The

Office of the Secretary of State may require a domestic nonprofit corporation or a foreign nonprofit corporation registered to transact business in this state to file a report not more than once every four years.”ⁱ

- Statutes, State of Texas, Business Organizations Code TITLE 2. CORPORATIONS CHAPTER 22. NONPROFIT CORPORATIONS SUBCHAPTER A. GENERAL PROVISIONS Sec. 22.233. APPLICATION TO CHURCH. A corporation that is a church is not required to have officers as provided by this subchapter. The duties and responsibilities of the officers may be vested in the corporation's board of directors or other designated body in any manner provided for by the certificate of formation or bylaws of the corporation.

6. Applicability:

These policies apply to the First Presbyterian Church, Inc., Conroe, Texas as chartered by the State of Texas.

7. Procedures:

7.1 Periodic Report of a Corporation - SOS Form 802

1. The Church Administrator shall at least every four years complete the SOS Form 802. This form shall be submitted via a cover letter having the corporation president's signature. This report shall be scheduled for submission by July 1 of year due. A fillable PDF form is available at http://www.sos.state.tx.us/corp/forms/802_boc.pdf
2. A copy of the Form 802 with cover letter shall be filed in the Church's Record's Articles of Incorporation file.
3. The filing of the Form 802 shall be reported by the Moderator to the Session.

7.2 SOS Form 401 Acceptance of Appointment and Consent to Serve as Registered Agent

1. Trustees shall coordinate the designation of the “Registered Agent.”

2. The Church Administrator shall prepare the SOS Form 401 along with a cover letter for the president's signature. A copy of the letter and form shall be filed in the Church Record's Articles of Incorporation file.

8. Review Schedule:

The Trustees are responsible for reviewing this OPS on the triennium of the effective date and making any needed revisions for the Session's approval.

9. Approval:

Session approved this OPS on the above Effective Date.

ⁱ http://www.sos.state.tx.us/corp/forms/802_boc.pdf