

**Office of the Clerk Treasurer**  
201 Delafield Street  
Waukesha, Wisconsin 53188-3633

**Gina Kozlik, Clerk Treasurer**  
[clerktreas@waukesha-wi.gov](mailto:clerktreas@waukesha-wi.gov)  
1-262-524-3550

**January 30, 2023**

**To: Natalie Driebel, Accounting Clerk, Finance Department**

**Re: Claim for Recovery of Unlawful Taxes on 822 Woodward St.**

**Submitted by: Global Assist Campus**  
312 W. 1st Street,  
Sanford, FL 32771

**Date Claim Received: January 30, 2023**

**The enclosed is being sent to you to provide to our insurance or as needed for your review.**

**Sincerely,**

**Katie Panella**  
City of Waukesha Deputy Clerk-Treasurer

**Cc: Clerk (original) / Finance / Attorney / Assessor**



January 30, 2023

Gina Kozlik, CMC/WCMC  
Waukesha City Clerk  
201 Delafield Street, First Floor  
Waukesha, WI 53188



RE: Appeal of tax exemption denial for 822 Woodward St.

We filed paperwork for a property tax exemption as a non-profit for the referenced property (see attached). The tax exemption request was denied (no denial letter received from the City of Waukesha). The basis of the denial was never communicated to us in writing as it was for 1105 Phoenix Dr and 609 Arcadian Ave (see attached letter denial).

Per the procedure given me by Samuel A. Walker, I am filing an appeal to this decision allowed by Wisconsin statute 74.35. Global Assist Campus, Inc. is an integrated auxiliary of Ethnos360, Inc. and is a recognized public charity by the IRS and is exempt by the IRS as a 501(c)(3).

The occupant of our property, Kenneth Jack, is an ordained member of Ethnos360 and serves at the school as a supported missionary. His ministry at the school is an integral part of the training ministry we have here at Ethbnos360 Bible Institute. Ken serves in our Buildings and Grounds department which is responsible for maintaining our properties.

Further, his wife, Andrea Jack, serves in childcare, which allows both husbands and wives to attend our Bible classes.

I am attaching the original application for tax exemption and the 2022 Notice of Changed Assessment which accurately states the amount of our claim for your review.

I appreciate your attention to this and look forward to answering any questions you may have.

Sincerely,



Todd Nelson  
Business Manager







## STATE OF WISCONSIN PROPERTY TAX EXEMPTION REQUEST

State law requires owners seeking exemption of a property for the current assessment year to file this form along with any necessary attachments. Failure to complete this form in its entirety may result in denial of exemption. The completed form and attachments must be filed with the assessor in the taxation district where the property is located by March 1 to be eligible for the current assessment year. See sec. 70.11, Wis. Stats., and the [Wisconsin Property Assessment Manual](#) for additional property tax exemption information. If more space is needed for any questions, use the "Additional Information" box on page 4 or attach additional sheets.

### SECTION 1 - APPLICANT INFORMATION

1. Applicant Name: Global Assist Campus, Inc. Date: 1/14/2022

2. Applicant is  Sole proprietorship  WI Chapter 181 corporation  WI unincorporated nonprofit association  
 Other (please explain): Corporation organized exclusively for charitable, religious or educational purposes. Exempt organization under Section 501(c)(3) Tax Code

3. Contact person: Todd Nelson  
 Address: 915 N. Hartwell Ave Waukesha, WI 53186  
 Telephone number(s): 262-832-7323  
 Email: todd\_nelson@tam.org  
 Relationship to applicant: Business Manager

4. Registered agent:  
 Address:  
 Telephone number(s):  
 Email:

5. Mailing address and phone number of Applicant if different than Contact Person: 467-323-3430  
Global Assist Campus 312 W. 1<sup>st</sup> Street Sanford, FL 32771

6. Identify each organizational officer, the officer's address, the telephone number and the position held within the requesting organization. See additional comments on pg 4.

- 7a. Please identify the use of the property:
- |  |   |   |   |
|--|---|---|---|
| <input type="checkbox"/> Agricultural Fair               | <input type="checkbox"/> Library                            | <input type="checkbox"/> Rehabilitation   | <input type="checkbox"/> Fraternity       |
| <input type="checkbox"/> YMCA/YWCA                       | <input type="checkbox"/> Fire Company                       | <input type="checkbox"/> Military   | <input type="checkbox"/> Hospital         |
| <input type="checkbox"/> Cemetery                        | <input type="checkbox"/> Lions Camp                         | <input type="checkbox"/> Bible Camp   | <input type="checkbox"/> Memorial         |
| <input type="checkbox"/> Farmer's Temple                 | <input type="checkbox"/> Archaeological Site                | <input type="checkbox"/> Art Gallery  | <input type="checkbox"/> Charity          |
| <input type="checkbox"/> Held for Public Interest        | <input checked="" type="checkbox"/> Housing <u>ordained</u> | <input type="checkbox"/> Disability Camps   | <input type="checkbox"/> Labor Temple     |
| <input type="checkbox"/> Industrial Development Agencies | <input type="checkbox"/> Waste Treatment <u>Missing</u>     | <input type="checkbox"/> Radio Station  | <input type="checkbox"/> Medical Research |
| <input type="checkbox"/> Sports/Entertainment            | <input type="checkbox"/> Humane Society                     | <input type="checkbox"/> Youth Hockey   | <input type="checkbox"/> Theater          |
| <input type="checkbox"/> Mental/Physical Disabled Camp   | <input type="checkbox"/> Railroad Historic Society          | <input type="checkbox"/> Youth Baseball Association   | <input type="checkbox"/> Benevolent       |
| <input type="checkbox"/> Local Exposition                | <input type="checkbox"/> Historic/Architectural             | <input type="checkbox"/> Dependent & Development Disability                                   |   |
| <input checked="" type="checkbox"/> Educational          | <input checked="" type="checkbox"/> Religious               | <input type="checkbox"/> Professional Sport/Entertainment Stadium                             |   |
| <input type="checkbox"/> Women's Club                    | <input type="checkbox"/> Historical Society                 | <input type="checkbox"/> Other (please explain in the "Additional information" box on page 4) |   |

7b. Identify the precise statutory reference and language supporting the exemption. W.S. Stat. 70.11 - Specifically (4) Educational, Religious and Benevolent Institutions - See add'l info on pg 4.

8. State the organization's purpose, mission, and primary goal: Establish Christians in the fundamental truths of the Bible with an emphasis on church planting among people without the Gospel.

9. Describe the services provided by the organization: Religious Education and discipleship All of our staff are ordained and are involved in the mentoring, discipling and teaching of our students. Some staff being full time teachers.

10. List the primary beneficiaries of the services: Young men and women seeking service in full time ministry

11. Is there a fee charged, or revenue earned, for services provided?  Yes  No  N/A  
 If Yes, what is the amount of the fee charged or revenue earned? Semester. Student fees \$ 5,100 per Semester

12. Do you provide any free service?  Yes  No  N/A  
 If Yes, explain: Laundry

13. What percent of recipients receive free service (on an annual basis)  N/A 100 %

14. Do you provide service to anyone at below market or reduced rates?  Yes  No  N/A  
 If Yes, explain:



15. What percentage of annual recipients receive services at below or reduced rates?  N/A \_\_\_\_\_ %

16. Are you under any obligation to provide services to those who cannot pay?  Yes  No  N/A  
If Yes, explain:

17. Does Applicant receive any subsidies, grants, or low or no interest loans to operate or otherwise provide its services? If Yes, identify sources and amounts and how monies are applied or used.  Yes  No  N/A

18. How much of Applicant's annual gross income or revenue is derived from donations? \$ NA  
What percentage is that of Applicant's total annual income or revenue?  N/A \_\_\_\_\_ %

**SECTION 2 – SUBJECT PROPERTY INFORMATION**

\*  N/A

\* If N/A, explain in the "Additional information" box on page 4 of this form.

19. Property for which exemption is being applied ("Subject Property"):  
Address: 822 Woodward St.  
Tax parcel number: 1302280 Number of acres:  
Legal description: See Page 4

20. Estimated fair market value of Subject Property: \$ 260,000  
If based on an independent appraisal, identify the appraiser and the purpose of the appraisal below.  
Appraiser: as of 1 / 1  
Purpose of Appraisal:

21. Owner of Subject Property:  
If Owner is different from Applicant, explain and identify the relationship between Applicant and Owner.

22. Date Owner acquired Subject Property: 6/22/2021

23. Person or entity from whom Owner acquired Subject Property: Troy and Alicia Thorsen

24. Date Owner first began using and occupying Subject Property: 6/22/2021

25. Date Applicant first began using and occupying the Subject Property: 6/22/2021

26. Explain precisely how Applicant actually uses the Subject Property: ordained staff housing - engaged in the printing, discipline and occasional teaching of our students. ordination certificates for Pastor Jack (Building and Ground) and Andrew Jack (Children) attached

27. Explain in detail why Applicant feels the Subject Property qualifies for property tax exemption. Finally, describe precisely how applicant and the Subject Property fit within that statutory language. Global Assist Campus is a recognized Public Charity (509(a)(3)) by the IRS and is exempt by the IRS as a 501(c)(3), and is an integral auxiliary of Ethnos360. Ethnos360 decided that its property would be held by Global Assist Campus and used by its Bible School for religious education.

**SECTION 3 – TENANT INFORMATION**

N/A

28. Identify all persons and entities other than Owner who have the right to use and occupy any part of the Subject Property. Include all tenants, licensees, and concessionaires of the Subject Property. Use the space provided on page 4 or attach additional pages as necessary. For each, include:  
a. Name of tenant or occupant.  
b. Their mailing address and phone number.  
c. Their interest in the Subject Property.  
d. A precise and detailed explanation of how they actually use the Subject Property.  
e. The date from which they began occupancy of the Subject Property.  
f. The monthly rate or fee they pay to use or occupy the Subject Property.  
g. An explanation of how rent or other fees they pay to use and occupy the Subject Property are used and applied.  
h. The portion of the Subject Property they use or occupy.  
Indicate number of users other than owner, if there are no other users, enter "None". Number of other users: \_\_\_\_\_

29. Identify the percentage of the Subject Property that is used or occupied by persons other than owner. 0 %

30. Was the subject Property used in an unrelated trade or business for which the Owner was subject to taxation under section 511 to 515 of the Internal Revenue Code? If Yes, explain:  Yes  No



**SECTION 4 -- ATTACHMENTS**

**31. ATTACH COPIES OF THE FOLLOWING DOCUMENTS:**

**A. Documents regarding applicant, owner, tenant(s), or occupant(s) of the Subject Property (where applicable):**


1. Proof of non-profit status (e.g. Determination Letter under I.R.C. 501(c)(3)).
2. Partnership Agreement, Association Documents, Articles of Incorporation, Charter and By-laws, including any amendments thereto.
3. Latest annual report filed with State Department of Financial Institutions.
4. Curriculum of educational courses offered.
5. Part II of Form 1023 (Application for Recognition of Exemption) filed with the Internal Revenue Service.
6. Form 990 (Return of Organization Exempt from Income Tax).
7. Form 990T (Exempt Organization Business Income Tax Return).
8. Ordination papers for the occupants if the Subject Property is to be considered eligible as housing for pastors and their ordained assistants, members of religious order and communities, or ordained teachers.
9. Leases and subleases affecting the Subject Property or any part thereof, including all amendments thereto.
10. Concessionaire agreements, license agreements, and other documents regarding the use of occupancy of the Subject Property or any part thereof, including all amendments thereto.
11. Covenants, restrictions, rules and regulations (recorded or unrecorded), and all amendments thereto, affecting use or occupancy of the Subject Property or title thereto and all amendments thereto.
12. Mortgages (recorded or unrecorded) affecting the Subject Property.
13. Copy of the documents listed in 1 through 12 above as the same relate to any tenant or occupant of the property.
14. Any other information that would aid in determining exempt status.

**B. Documents regarding the Subject Property:**

1. Survey of the Subject Property. This includes certified survey maps and subdivision maps and plats.
2. An Appraisal of the Subject Property.
3. Deeds or instruments of conveyance by which organization acquired interest in the Subject Property.
4. Any other information that would aid in determining exempt status.


**SECTION 5 -- AFFIDAVIT**

*Under penalties of perjury, I, on behalf of the above-named organization/Applicant, hereby certify that I am authorized to sign and submit this application, and that the information and documents submitted herewith are true and correct to the best of my knowledge and belief.*

Title <u>Business Manager</u>	Telephone <u>(262) 832-7323</u>	Date <u>1-14-2022</u>
Signature 	Name (printed) <u>Todd Nelson</u>	

STATE OF WISCONSIN  
COUNTY OF: WAUKESHA

Subscribed and sworn to before me this 14 day of January, 2022

  
Notary Public  
My Commission expires on Feb 5, 2022

(Seal)

**W. Dean Mundy  
Notary Public  
State of Wisconsin**

Note: The following text is an excerpt from Stat., Sec. 70.11. Refer to current Wisconsin Statutes for the complete language or sections applicable to the exemption of property from taxation.

**70.11 Property exempted from taxation.** The property described in this section is exempted from general property taxes if the property is exempt under sub. (1), (2), (18), (21), (27) or (30); if it was exempt for the previous year and its use, occupancy or ownership did not change in a way that makes it taxable; if the property was taxable for the previous year, the use, occupancy or ownership of the property changed in a way that makes it exempt and its owner, on or before March 1, files with the assessor of the taxation district where the property is located a form that the department of revenue prescribes or if the property did not exist in the previous year and its owner, on or before March 1, files with the assessor of the taxation district where the property is located a form that the department of revenue prescribes. Except as provided in subs. (3m)(c), (4)(b), (4a) (f), and (4d), leasing a part of the property described in this section does not render it taxable if the lessor uses all of the leasehold income for maintenance of the leased property, construction debt retirement of the leased property or both and if the lessee would be exempt from taxation under this chapter if it owned the property. Any lessor who claims that leased property is exempt from taxation under this chapter shall, upon request by the tax assessor, provide records relating to the lessor's use of the income from the leased property.

Additional information:

Question 6 - officers

President: Dan Hess 312 W. 1st St Sanford, FL 32771 407-547-2369

Chairman: Brian Shortmeier 312 W. 1st St. Sanford, FL 32771 407-547-2354

member: Danny Kreider 312 W. 1st St. Sanford, FL 32771 407-547-2364

Question 7b. - Precise Statutory reference and language.

Wisconsin Statute 70.11 (4) Educational, Religious and Benevolent Institutions,  
Women's Clubs, Historical Societies, Fraternities, Libraries.

(a) Property owned and used exclusively by educational institutions  
offering religious courses 6 months in the year, or by churches  
or religious, . . . .

We operate a Bible School, providing religious education and our  
offering of courses exceed 6 months in a year (Full Fall  
and Spring Terms).

Question 19 - Legal Description: Lot Seven (7), in Block "C", in  
RANDES ADDITION, being a subdivision of a part of the Northwest  
One-quarter (1/4) of Section Two (2), in Township Six (6) North,  
Range Nineteen (19) East, in the City of Waukesha, Waukesha  
County, Wisconsin.



**"Set for the Defense of the Gospel"**

**This is to certify, That after a satisfactory  
relation of his Christian experience,  
call to the Ministry,  
and view of Bible doctrine,**

**KENNETH RAY JACK**

**was ordained to the work of**

**The Gospel Ministry**

**this 1st day of June, 2001**

**by**

**The New Tribes Mission, Inc., convened  
at the call of the Elders of the church  
of the New Tribes Mission at  
Sanford, Florida, U.S.A.**

*Paul M. Hyma* Elder

*Chet Dismont* Elder

*Bryan R. Coepland* Elder

Valid only for duration of service with New Tribes Mission.



# **“Set for the Defense of the Gospel”**

**This is to certify that after a satisfactory  
testimony of her Christian experience,  
call to the ministry,  
and view of Bible doctrine,**

**ANDREA LYNETTE JACK**

Is commissioned to the work of

**The Gospel Ministry**

**This 1<sup>st</sup> day of June 1, 2001**

by

**New Tribes Mission Inc.  
Sanford, Florida, U.S.A.**



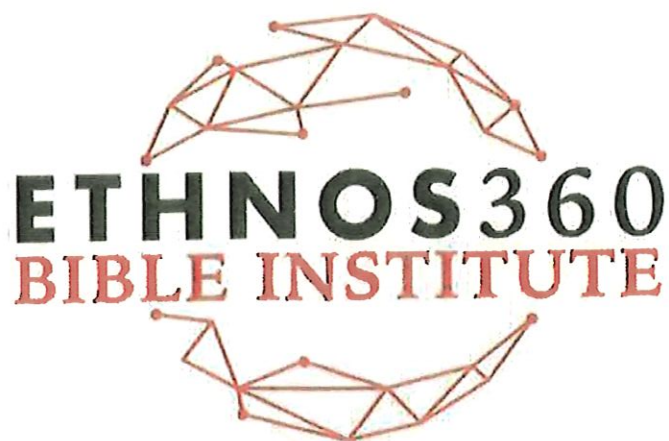
Chairman/CEO

Director of Operations

Director of Church Relations

General Secretary

Valid only for duration of service with Ethnos360.



## TWO-YEAR ACADEMIC PROGRAM

### FIRST SEMESTER

Course #	Course Name	Credit Hours
TH 125	Bibliology	1
BI 101	Biblical Foundations	1
BI 111	Pentateuch	4
BI 112	Old Testament History	3
BI 114	Proverbs	1
EV123	Evangelism in a Postmodern World	2
BI122	Hermeneutics I	3

### SECOND SEMESTER

Course #	Course Name	Credit Hours
TH 125	Theology	1
TH 176	Anthropology/Hamartiology	1
TH 177	Christology	1
BI 167	Prophets	3
BI 194	Life of Christ	3
BI 195	Acts	2
BI 198	1 Corinthians	2
MI 173	Bible Basis of Missions	1
BI 172	Hermeneutics II	1



**THIRD SEMESTER**

<b>Course #</b>	<b>Course Name</b>	<b>Credit Hours</b>
TH 225	Soteriology	1
TH 226	Pneumatology	1
TH 227	Angelology	1
BI 231	Romans	3
BI 238	II Corinthians	1
BI 235	Hebrews	2
BI 232	Galatians	1
BI 234	Ephesians	1
BI 236	James and Jude	1
BI 237	1 and 2 Peter	1
SO 228	Family Relationships	1
MI 252	Missions in Church History	1

**FOURTH SEMESTER**

<b>Course #</b>	<b>Course Name</b>	<b>Credit Hours</b>
TH 275	Eschatology	1
TH 276	Ecclesiology	1
MN 278	Public Speaking	1
BI 293	Philippians	1
BI 295	Colossians and Philemon	1
BI 294	Pastoral Epistles	2
BI 292	1 and 2 Thessalonians	1
BI 296	1, 2, and 3 John	1
BI 297	Daniel and Revelation	2
BI 272	Christian Life	2
MI 273	Intro to Cross-Cultural Church Planting	1

Electives – In addition to the core classes listed above, students must choose an additional 5 elective credits for a total of 64 credits.



**W130001047**

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**ARTICLES OF INCORPORATION  
OF  
GLOBAL ASSIST CAMPUS, INC.**

The undersigned incorporator, being competent to contract, subscribes to these Articles of Incorporation (the "Articles") to form a corporation not-for-profit under the laws of the State of Florida.

**ARTICLE I - Name**

The name of the Corporation shall be:

Global Assist Campus, Inc. (the "Corporation").

**ARTICLE II - Principal Office and Mailing Address**

The principal office and mailing address of the Corporation is 1000 E. First Street, Sanford, Florida 32771.

**ARTICLE III - Purpose**

A. The Corporation is organized exclusively for charitable, religious or educational 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 of 1986, as amended (or the corresponding provision of any future United States Internal Revenue law) (the "Code"), and in particular:

(a) To operate exclusively for the benefit of New Tribes Mission, Inc., a Florida not-for-profit corporation that is exempt from federal income tax under Section 501(c)(3) of the Code (the "Supported Organization");

(b) To own property, including real property, tangible and intangible property, to be operated, invested and otherwise used for the benefit of or on behalf of the Supported Organization;

(c) To make distributions to or on behalf of the Supported Organization for its religious, charitable, and educational purposes, determined from time to time by the directors of the Corporation, in their sole and exclusive discretion; and

(d) To engage in any and all lawful activities to accomplish the foregoing purposes except as restricted herein.

B. The Corporation is organized for purposes of engaging in any activity or business permitted under the laws of the United States and of the State of Florida and shall have all of the powers enumerated in the Florida Not For Profit Corporation Act, as the same now exists and as hereafter amended, and all such other powers as are permitted by applicable law; provided,



however, that the Corporation shall not carry on any other activities not permitted to be carried on by organizations that constitute "supporting organizations" under Section 509(a)(3) of the Code.

C. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, the Corporation's directors, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable amounts for services rendered and to make payments and distributions in furtherance of the purposes set forth in this Article III. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publication or distribution of statements) any political campaign on behalf of, or in opposition to, any candidate for public office.

ARTICLE IV - Term of Existence

The effective date upon which the Corporation shall come into existence shall be the date of filing of these Articles, and it shall exist perpetually thereafter unless dissolved according to law.

ARTICLE V - Initial Registered Office and Agent

The street address of the initial registered office of the Corporation is 1000 E. First Street, Sanford, Florida 32771, and the name of the initial registered agent of the Corporation at that address is Scott Ross.

ARTICLE VI - Directors

A. The initial number of directors of the Corporation shall be three (3).

B. The number of directors may be either increased or diminished from time to time in accordance with the Bylaws of the Corporation, but there shall always be at least three directors.

C. Directors, as such, shall not receive any compensation for their services. The board of directors may authorize and require the payment of reasonable expenses incurred by directors in attending meetings of the board of directors,

D. Nothing in this Article VI shall be construed to preclude the directors from serving the Corporation in any other capacity and receiving compensation therefor.

E. The names and street addresses of the initial members of the board of directors are:

<u>Name</u>	<u>Street Address</u>
Dan Kreider	1000 E. First Street Sanford, Florida 32771
Russ Harris	1000 E. First Street Sanford, Florida 32771

<u>Name</u>	<u>Street Address</u>
Scott Ross	1000 E. First Street Sanford, Florida 32771

E Directors shall be elected, appointed, and removed as provided in the Bylaws of the Corporation, and shall have the qualifications set forth in the Bylaws.

ARTICLE VII - Incorporator

The name and street address of the incorporator signing these Articles is:

<u>Name</u>	<u>Street Address</u>
Dan Kreider	1000 E. First Street Sanford, Florida 32771

ARTICLE VIII - Members

The Corporation shall not have members.

ARTICLE IX - Amendment to Articles and Bylaws

A. These Articles and the Bylaws of the Corporation may be amended in any manner permitted by law; provided, however, that any such amendment that effects the purpose of the Corporation, the transfer or disposition of real property, the relationship between the Corporation and the Supported Organization, the manner in which directors are appointed, director qualifications, limitations to corporate power, or the requirements for amending these Articles or the Bylaws of the Corporation shall not be effective or filed unless approved by the board of directors of the Corporation and the board of directors of the Supported Organization.

B. Notwithstanding the foregoing, upon the occurrence of a Triggering Event (as defined below), the board of directors of the Corporation may amend the Articles and/or the Bylaws without the approval of the board of directors of the Supported Organization, including amendments that identify a new tax exempt entity or entities to be supported or that eliminate the supporting organization purpose of the Corporation.

For purposes of this Article IX, a Triggering Event shall mean:

- (a) the dissolution of the Supported Organization by any means, other than an administrative dissolution that is corrected by reinstatement promptly after the Supported Organization becomes aware of such administrative dissolution,
- (b) the bankruptcy or insolvency of the Supported Organization, other than an involuntary bankruptcy that is dismissed within ninety (90) days after being filed,



- (c) the Supported Organization loses its tax exempt status, or
- (d) a judgment is entered against the Supported Organization either (a) permanently enjoining the operations of the Supported Organization, or (b) for damages in an amount that, according to the Board of Directors of the Supported Organization, would, or is likely to, render the Supported Organization insolvent or otherwise unable to continue the ministry activities of the Supported Organization in a manner consistent with then current practices.

#### ARTICLE X -- Dissolution

A. Upon the dissolution of the Corporation, the board of directors shall, after paying or making provision for the payment of all of the liabilities of the Corporation, dispose of all the assets of the Corporation exclusively to the Supported Organization, if the Supported Organization is then exempt under Section 501(c)(3) of the Internal Revenue Code. If the Supported Organization is not then exempt, the remaining assets shall be distributed exclusively to such organization or organizations that at such time qualify as an exempt organization or organizations under Section 501(c)(3) of the Code, and that are organized and operated for a purpose consistent with the purpose of the Supported Organization.

B. Any assets not disposed of by the board of directors as provided herein, shall be disposed of by a court of competent jurisdiction in the county in which the principal office of the Corporation is then located, exclusively to the Supported Organization if possible or, if not possible, to one or more organizations that qualify as an exempt organization under Section 501(c)(3) of the Code and are organized and operated for a purpose consistent with the purpose of the Supported Organization.

#### ARTICLE XI -- Compliance with Facts and Circumstances Test

##### A. Organizational Test.

(a) General. These Articles hereby: (i) limit the purpose of the Corporation to one or more of the purposes set forth in Code Section 509(a)(3)(A); (ii) do not expressly empower the Corporation to engage in activities that are not in furtherance of the purposes referred to in subdivision (i) of this paragraph; (iii) state, that the "specified" publicly supported organization on whose behalf this Corporation is to be operated (within the meaning of Reg. §1.509(a)-4(d) is New Tribes Mission, Inc., an organization described in section 501(c)(3) of the Code, and such organizations permitted within the meaning of Reg. §1.509(a)-4(d); and (iv) do not empower the Corporation to operate to support or benefit any organization other than the Supported Organization and such organizations permitted within the meaning of Reg. §1.509(a)-4(d).

(b) Purposes. The Corporation is formed "for the benefit of" (within the meaning of Reg. §1.509(a)-4(e) (2)) the Supported Organization and, as may be permitted herein, such other organizations permitted within the meaning of Reg. § 1.509(a)-4(d).

(c) Limitations. These Articles do not and shall not permit the Corporation to operate, support, or benefit any organization other than the Supported Organization or, as may be permitted herein, such other organizations permitted within the meaning of Reg. § 1.509(a)-4(d).

B. Specified Organizations. The "specified" publicly supported organization on whose behalf the Corporation is to be operated shall be the Supported Organization or, as may be permitted herein, such other organizations permitted within the meaning of Reg. § 1.509(a)-4(d).

C. Nondesignated Publicly Supported Organizations.

(a) General. In the event the Corporation shall benefit an organization other than the Supported Organization, such organizations shall be only those organizations that are of the class to be benefited by the Supported Organization and are consistent with the purposes of the Supported Organization.

(b) Scope. These Articles shall (i) permit the substitution of one publicly supported organization within the same class to be benefited by the Supported Organization and consistent with the purposes of the Supported Organization; (ii) permit the Corporation to operate for the benefit of new or additional publicly supported organizations of the same class to be benefited by the Supported Organization and consistent with the purposes of the Supported Organization; or (iii) permit the Corporation to vary the amount of its support among different publicly supported organizations within the same class as benefited by the Supported Organization and consistent with the purposes of the Supported Organization, but only if the Supported Organization is not permitted by applicable law to receive such support. Otherwise, all support must be paid or otherwise provided to the Supported Organization.

D. Operational Test.

(a) Permissible Beneficiaries. The Corporation shall engage solely in activities that support or benefit the Supported Organization. Such activities may include making payments to or for the use of, or providing services or facilities for, individual members of the charitable class benefited by the Supported Organization; or supporting or benefiting an organization, other than a private foundation that is described in section 501(c)(3) and is operated, supervised, or controlled directly by or in connection with the Supported Organization. No part of the activities of the Corporation shall be in furtherance of a purpose other than supporting or benefiting the Supported Organization.

(b) Permissible Activities. The Corporation shall not be required to pay over its income to the Supported Organization in order to meet the operational test (as defined in Treas. Reg. § 1.509(a)-4(e)). It may satisfy the test by using its income to carry on an independent activity or program that supports or benefits only the Supported Organization; provided, however, that all such support must be limited to permissible beneficiaries under subparagraph (a) of this section D, Article XI.



E. Nature of Relationship between Organizations. The Corporation shall be "supervised or controlled in connection with" the Supported Organization through the presence of common directors, as set forth in the Bylaws of the Corporation.

F. Meaning of "Supervised or Controlled in Connection With". The Corporation shall be under common supervision or control by the persons supervising and controlling the Supported Organization to ensure that the Corporation will be responsive to the needs and requirements of the Supported Organization. Without limiting the foregoing, and to satisfy the requirement that the Corporation be under common supervision or control by the persons supervising and controlling the Supported Organization, a majority of the directors of the Corporation shall also serve as directors of the Supported Organization, as set forth in the Bylaws of the Corporation.

G. Control by Disqualified Persons.

(a) In General. In compliance with Section 509(a)(3)(C), the Corporation may not be controlled directly or indirectly by one or more disqualified persons (as defined in section 4946) other than foundation managers and other than the Supported Organization. If a person is a disqualified person with respect to the Corporation, such as a substantial contributor to the Corporation, is appointed or designated as a foundation manager of the Corporation by the Supported Organization to serve as the representative of the Supported Organization, then for purposes of this paragraph such person will be regarded as a disqualified person, rather than as a representative of the Supported Organization. An organization will be considered "controlled," for purposes of section 509(a)(3)(C), if the disqualified persons, by aggregating their votes or positions of authority, may require such organization to perform any act that significantly affects its operation or may prevent such organization from performing such act. This includes, but is not limited to, the right of any substantial contributor or his spouse to designate annually the recipients, of the income attributable to his contribution to the Corporation. Except as provided in subparagraph (b) of this paragraph, the Corporation will be considered to be controlled directly or indirectly by one or more disqualified persons if the voting power of such persons is 50 percent or more of the total voting power of the organization's governing body or if one or more of such persons have the right to exercise veto power over the actions of the Corporation.

(b) Proof of Independent Control. Notwithstanding subparagraph (a) of this paragraph, the organization is permitted to establish to the satisfaction of the Commissioner of Internal Revenue that the disqualified persons do not directly or indirectly control it.

ARTICLE XII-Limitations to Corporate Power

Any purchase, mortgage, lease, or sale of real estate to any third-party other than New Tribes Mission, Inc. or a supporting organization (as defined under the Code) of New Tribes Mission, Inc. shall require the approval of the board of directors of New Tribes Mission, Inc.

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ARTICLE XIII - Other Provisions

Notwithstanding any other provision set forth in these Articles, at any time during which it is deemed a private foundation, the Corporation shall not engage in any act of self dealing as defined in Section 4941(d) of the Internal Revenue Code of 1986; the Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1986; the Corporation shall not own any excess business holdings that would subject it to tax under Section 4943 of the Internal Revenue Code of 1986; the Corporation shall not make any investment in such manner as to subject it to the tax imposed by Section 4944 of the Internal Revenue Code of 1986; and the Corporation shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1986. Any reference in these Articles to any section of the Internal Revenue Code of 1986 shall be deemed to incorporate by reference the corresponding provisions of any subsequent federal tax laws.

WHEREOF, the undersigned Incorporator has executed these Articles this 11<sup>th</sup> day of December, 2013.

  
Dan Kreider, Incorporator



DEC. 11. 2013 4:16PM


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ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

The undersigned is familiar with the obligations of the registered agent and hereby accepts the appointment to serve as the initial Registered Agent of Global Assist Campus, Inc.

  
Scott Ross

**BYLAWS**  
**OF**  
**GLOBAL ASSIST CAMPUS, INC.**

ARTICLE I

Offices

The principal office of Global Assist Campus, Inc., a Florida not-for profit corporation (the "Corporation"), in the State of Florida shall be located in the City of Sanford, County of Seminole. The Corporation may have offices at other places within or without the State of Florida as the board of directors may from time to time determine or as the business of the Corporation may require.

The address of the Corporation's registered office, required by Florida law to be maintained in the State of Florida, may be changed from time to time by the board of directors. The registered office may be, but need not be, identical to the Corporation's principal office in the State of Florida.

ARTICLE II

Directors

Section 1. Board of Directors. The business of the Corporation shall be managed and its corporate powers exercised by a board of three (3) or more directors.

(a) Directors are not required to be residents of this state or members of this Corporation, but must be at least 18 years of age.

(b) The board of directors shall have authority to fix the compensation of the directors.

(c) A director of the Corporation who is present at a meeting of the board of directors at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless the director votes against the action or abstains from voting in respect to it because of an asserted conflict of interest.

(d) A director shall perform his or her duties as a director, including his or her duties as a member of any committee of the board of directors upon which he or she may serve, in good faith, in a manner he or she reasonably believes to be in the best interests of the Corporation, and with such care as an ordinarily prudent person in a like position would use under similar circumstances.

(e) In performing his or her duties, a director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by: (i) one or more officers or employees of the Corporation whom

the director reasonably believes to be reliable and competent in the matters presented; (ii) legal counsel, public accountants or other persons as to matters which the director reasonably believes to be within such persons' professional or expert competence; or (iii) a committee of the board upon which he or she does not serve, duly designated in accordance with a provision of the Articles of Incorporation or these Bylaws, as to matters within its designated authority, which committee the directors reasonably believe to merit confidence.

(f) In performing his or her duties, a director may consider such factors as the director deems relevant, including the long term prospects and interest of the Corporation, and the social, economic, legal, or other effects of any action on the employees, suppliers, or customers of the Corporation or its subsidiaries, the communities and society in which the Corporation or its subsidiaries operate, and the economy of the state and nation.

(g) A director shall not be considered to be acting in good faith if he or she has knowledge concerning the matter in question that would cause such reliance described in Section 1(e) of this Article II to be unwarranted.

(h) Notwithstanding the above provisions, directors may be immune from civil liability pursuant to Florida Statutes, Section 617.0834.

## Section 2. Number, Election, and Term of Directors.

(a) The exact number of directors making up the board shall be the number from time to time fixed by resolution of majority of the full board at any meeting thereof, except as to the number constituting the initial board of directors, which number shall be fixed by the Articles of Incorporation. No decrease in the number of the board shall have the effect of shortening the term of any incumbent director. At no time shall the number of directors making up the board be less than three.

(b) Each person named in the Articles of Incorporation as a member of the initial board of directors shall hold office until his or her resignation, removal from office, or death, or until his or her successor is appointed following the expiration of his or her term. The term of each director shall be determined by the full board of directors, at the initial meeting of the board of directors or, for subsequently appointed directors, at such time as each director is appointed.

(c) At the annual meeting of the directors, the directors shall elect a chairman of the board who shall serve until the next annual meeting. The chairman of the board shall preside at all meetings of the board of directors.

Section 3. Vacancies. Vacancies in the board of directors, whether occurring by reason of an increase in the size of the board, or the death, resignation, disqualification, or removal of a director, or the expiration of a director's term (following the appointment of his or her successor), shall be filled by the affirmative vote of the majority of the full board of directors of Global Connect, Inc.; provided, however, that a majority of the members serving on the board of directors of the Corporation, at any given time, must also serve as members of the board of directors of New Tribes Mission, Inc. (the "Supported Organization"). A director appointed to



fill a vacancy shall hold office until his or her successor is appointed following the expiration of the term of the position he or she has filled, or his or her earlier resignation, removal, or death.

Section 4. Annual and Regular Meetings of the Board. The annual meeting of the board of directors shall be held in each year. Regular meetings of the board shall be held at such place and time thereafter during the year as the board of directors may fix. Annual or regular meetings of the board of directors may be held within or without the State of Florida, and no notice need be given any director concerning any annual or regular meeting. Members of the board of directors may participate in any regular or special meeting by means of a conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other at the same time and participation by such means shall constitute presence in person at such meeting.

Section 5. Special Meetings of the Board. Special meetings of the board of directors may be called at any time and place by the President, the Chairman of the board, or by a majority of the directors. Notice of each special meeting shall be given by the Secretary to each director not less than forty-eight (48) hours before the meeting. Notice of a special meeting may be given by telephone. Notice of a special meeting of the board, however, need not be given to any director who signs a waiver of notice either before or after the meeting. Attendance of a director at a special meeting shall constitute a waiver of notice of such meeting and waiver of any and all objections to the place of the meeting, the time of the meeting, or the manner in which it has been called or convened, except when a director states, at the beginning of the meeting, any objection to the transaction of business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any special meeting of the board of directors need be specified in the notice or waiver of notice of such meeting. Special meetings of the board of directors may be held within or without the State of Florida.

Section 6. Quorum and Voting. Unless provided otherwise by the Articles of Incorporation, a majority of the number of directors fixed in the manner provided in these Bylaws shall constitute a quorum for the transaction of business. In addition to those directors who are physically present at a meeting, directors shall for purposes of these Bylaws be deemed present at such meeting if a conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear and speak to each other at the same time is used. A resolution passed on the telephone by all the directors for the time being entitled to receive notice of a meeting of the directors shall be as valid and effectual as a resolution passed at a physical meeting. The act of a majority of directors present at a meeting at which a quorum is present shall be the act of the board of directors, unless provided to the contrary in the Articles of Incorporation. A director who is present at a meeting on which action on any corporate matter is taken shall be deemed in favor of the action taken, unless he or she votes against the action or abstains from voting with respect thereto because of an asserted conflict of interest. A majority of the directors present, whether or not a quorum exists, may adjourn any meeting of the board of directors to another time and place. Notice of any such adjourned meeting shall be given to the directors who were not present at the time of adjournment and, unless the time and place of the adjourned meeting are announced at the time of the adjournment, to the other directors.

Section 7. Board Action Without a Meeting. Any action of the board of directors or a committee thereof that is required or permitted to be taken at a meeting may be taken without a meeting if written consent to the action, signed by all the members of the board or committee, is filed in the minutes of the proceedings of the board. Such consent shall have the same effect as a unanimous vote.

Section 8. Compensation. Directors, as such, shall not receive any compensation for their services, but shall be entitled to receive compensation for services rendered to the Corporation in any capacity other than as directors, as may be provided from time to time by the board of directors.

Section 9. Executive and Other Committees. The board of directors, by resolution adopted by a majority of the full board, may designate two or more of its members to constitute an executive committee and one or more other committees, each of which, to the extent provided in such resolution, shall have and may exercise all the authority of the board of directors, except that no committee shall have authority to fill vacancies on the board of directors or any committee thereof, or adopt, amend or repeal the Bylaws or the Articles of Incorporation. Further, no committee shall have the powers and authority provided for in this Article II, in Article III, Section 1, or Article IV, Section 3. All committees so appointed shall keep such records of the transactions of their meetings as the board of directors shall from time to time direct.

The board, by resolution adopted in accordance with this section, may designate one or more directors as alternate members of a committee who may act in the place of any absent member or members at any meeting of the committee, may fill vacancies in such committee, discharge any or all members of such committee, with or without cause, at any time, or may dissolve or deactivate such committee.

Section 10. Removal of Directors. At a special meeting of directors called expressly for that purpose, any director may be removed with or without cause by the same process established by the board of directors of Global Connect, Inc. for appointing directors. If such director is a member of the executive committee or any other committee of the board of directors, he or she shall cease to be a member of that committee when he or she ceases to be a director.

### ARTICLE III

#### Officers

Section 1. Designation of Officers; Removal. This Corporation shall have a President, a Vice President, a Secretary, a Treasurer, and such other officers, assistant officers, and agents as the board of directors from time to time shall deem advisable. Corporate officers shall be elected by the board of directors at the annual meeting of the board and shall hold office for the term of one (1) year and until their successors are elected and qualified, unless sooner removed by the board of directors. The board of directors shall have the right at any time to remove any one or more of the officers with or without cause. All vacancies in any office of the



Corporation shall be filled by the board of directors. Any person may hold two or more offices. Election or appointment of an officer or agent shall not of itself create contract rights. The failure to elect a President, Vice President, Secretary, or Treasurer shall not affect the existence of the Corporation.

Section 2. The Chairman. The Chairman of the Corporation shall be elected by a vote of the board of directors, and shall approve the agenda for the meetings of the board of directors and shall preside at all such meetings. The Chairman shall be appointed by a vote of the board and shall serve in such capacity until the expiration of his/her stated term, he/she is no longer a member of the Corporation's board of directors, his/her resignation or his/her removal as Chairman by a vote of the board, whichever occurs first.

Section 3. The President. The President shall be the chief executive officer of the Corporation and, subject to the supervision of the board of directors, shall exercise general supervision and management over all the property and affairs of the Corporation. The President shall be charged with carrying out the policies and programs adopted or approved by the board of directors. The President shall have all powers and duties incident to the office of President as well as such further powers and duties as the board of directors may from time to time prescribe.

Section 4. Vice Presidents. The board of directors may elect one or more Vice Presidents. At the request of the President, or in his absence or disability, a Vice President designated by the board of directors or in the order of seniority shall have all the powers and duties of the President.

Section 5. Secretary and Assistant Secretaries. The Secretary shall keep the minutes of all proceedings of the directors, shall attend to the giving and serving of all notices to the directors or other notice required by law or by these Bylaws, shall affix the seal of the Corporation to deeds, contracts, and other instruments or writings requiring a seal, when duly signed or when so ordered by the directors, shall authenticate records of the Corporation, shall have charge of all of the corporate records (except the financial records) and such other books and papers as the board may direct, and shall perform all other duties incident to the office of Secretary.

Any one or more Assistant Secretaries elected by the board of directors shall assist the Secretary in the performance of his or her duties and shall also have such further powers and duties as from time to time may be assigned to him or her by the board of directors, the President or the Secretary. At the direction of the Secretary or in his absence or disability, an Assistant Secretary shall have the powers and duties of the Secretary.

Section 6. Treasurer and Assistant Treasurers. The Treasurer shall have custody of all corporate funds, securities, financial records, and evidences of indebtedness of the Corporation, shall receive and give receipts and acquittances for monies paid in on account of the Corporation, shall pay out of the funds on hand all bills, payrolls, and other just debts of the Corporation, of whatsoever nature, upon maturity, shall enter regularly in books to be kept by him or her for that purposes, full and accurate accounts of all monies received and paid out by

him or her on account of the Corporation, and shall perform all other duties incident to the office of Treasurer and as may be prescribed by the directors.

Any one or more Assistant Treasurers elected by the board shall assist the Treasurer in the performance of his or her duties and shall also have such further powers and duties as from time to time may be assigned to him or her by the board of directors, the President or the Treasurer. At the direction of the Treasurer or in his absence or disability, an Assistant Treasurer shall have the powers and duties of the Treasurer.

Section 7. Other Officers. Other officers and agents appointed by the board of directors shall be subject to the supervision of and shall be responsible to perform the duties prescribed by the board of directors.

Section 8. Vacancies. A vacancy in any office due to death, resignation, removal, disqualification, creation of a new position, or any other reason may be filled by the board of directors for the unexpired portion of the term.

Section 9. Salaries. To the extent that the officers of the Corporation act as employees of the Corporation, such officers shall be entitled to reasonable compensation for services rendered.

#### ARTICLE IV

##### Book and Records: Corporate Affairs

Section 1. Books and Records. The Corporation shall keep correct and complete books and records of account and shall keep as permanent records minutes of the proceedings of its board of directors and committees of directors. Any books, records, and minutes may be in written form or in any other form capable of being converted into written form within a reasonable time.

Section 2. Professional Staff. The board of directors authorizes the President to employ other professional staff as may be deemed advisable. The President shall prescribe the duties, conditions of employment and compensation of such employees. Members of the professional staff may also serve as officers or directors of the Corporation. The Corporation shall enter into employment contracts only with the approval of the board of directors.

All such employees shall perform their duties subject to the control and direction of the President. The board of directors may delegate to one or more of such persons some or all of the following duties and powers: (a) to be custodian of the contracts, policies, leases, deeds and other indicia of title, and all other original and corporate business records of the Corporation; (b) to see that the lists, books, reports, statements, tax returns, certificates and other documents and records required by law are properly prepared, kept and filed; (c) to have charge and custody of and be responsible for the corporate funds, securities and investments; (d) to be in day-to-day charge of the accounting department of the Corporation; and (e) for one of such persons to manage and direct the day-to-day affairs of the Corporation, and to have all powers and exercise all duties incident to the office of general manager, subject to the control and direction of the



President and the board of directors; and they shall have such other powers and duties as shall be conferred upon them from time to time by the board of directors.

Section 3. Loans; Real Estate. Loans and guarantees shall be contracted on behalf of the Corporation only if authorized by the board of directors, and any purchase, mortgage, lease and sale of real estate shall require the approval of the board of directors.

Section 4. Signatures on Notes, Checks, Etc. All properly authorized notes, drafts, acceptances, checks, endorsements (other than for deposit), guarantees and other evidences of indebtedness of the Corporation whatsoever, shall be signed by such one or more officers or agents of the Corporation, and shall be subject to such requirements as to countersignature or other conditions, as the board of directors may specifically designate from time to time. Unless otherwise designated by the board of directors, notes, drafts, acceptances, checks, endorsements (other than for deposit), guarantees and other evidences of indebtedness of the Corporation whatsoever, shall be signed by the President or his designee.

Section 5. Execution of Instruments Generally. Except as provided in Section 4 above, all properly authorized deeds, mortgages, contracts and other instruments requiring execution by the Corporation may be executed and delivered by the President or any Vice President of the Corporation, and authority to sign any such deeds, mortgages, contracts or instruments, which may be general or confined to specific instances, may be conferred by the board of directors upon any other person or persons.

Section 6. Financial Reports. The President and the Treasurer shall present to the board of directors at each annual meeting of the board a report, verified by them, showing in appropriate detail (a) the assets and liabilities, including the trust funds, of the Corporation as of the end of the fiscal year last preceding the date of the report; (b) the principal changes in assets and liabilities, including trust funds, of the Corporation during such fiscal year; (c) the revenues and receipts of the Corporation, both unrestricted and restricted, during such fiscal year, including separate data with respect to each trust fund held by or for the Corporation; and (d) the expenses or disbursements of the Corporation during such fiscal year, including separate data with respect to each trust fund held by or for the Corporation. Each such report shall be filed with the minutes of the annual meeting of the board of directors at which such report was presented.

## ARTICLE V

### Corporate Indemnification Plan

Section 1. Definitions. For purposes of this Article V, the following terms shall have the meanings hereafter ascribed to them:

(a) "Corporation" includes, as the context may require, Global Assist Campus, Inc., any resulting corporation and any constituent corporation (including any constituent of a constituent) absorbed in a consolidation or merger, so that any person who is or was a director or officer of a constituent corporation, or is or was serving at the request of a constituent corporation as a director or officer of another corporation, partnership, joint venture, trust or



other enterprise, is in the same position with respect to the resulting or surviving corporation as he or she would have been with respect to such constituent corporation if its separate existence had continued.

(b) "Expenses" include, without limitation, all costs, expenses, attorneys' fees, and paralegal expenses incurred by the director or officer in, for or related to the Proceeding or in connection with investigating, preparing to defend, defending, being a witness in or participating in the Proceeding, including such costs, expenses, attorneys' fees and paralegal expenses incurred on appeal. Such attorneys' fees shall include without limitation, (a) attorneys' fees incurred by the director or officer in any and all judicial or administrative proceedings, including appellate proceedings, arising out of or related to the Proceeding; (b) attorney's fees incurred in order to interpret, analyze or evaluate that person's rights and remedies in the Proceeding or under any contracts or obligations which are the subject of such Proceeding; and (c) attorneys' fees to negotiate with counsel for any claimant, regardless of whether formal legal action is taken against him or her.

(c) "Liability" includes obligations to pay a judgment, settlement, penalty, fine (including an excise tax assessed to any employee benefit plan), and Expenses actually and reasonably incurred with respect to a Proceeding.

(d) "Not Opposed to the Best Interest of the Corporation" describes the actions of a person who acts in good faith and in a manner he or she reasonably believes to be in the best interest of the Corporation or the participants and beneficiaries of an employee benefit plan, as the case may be and with such care as an ordinarily prudent person in a like position would use under similar circumstances.

(e) "Other Enterprises" include employee benefit plans.

(f) "Proceeding" includes any threatened, pending, or complete action, suit, or other type of proceeding, whether civil, criminal, administrative, or investigative and whether formal or informal to which the person is a party by reason of the fact that he or she is or was a director or officer of the Corporation or is now or was Serving at the Request of the Corporation as a director or officer of another corporation, partnership, joint venture, trust or Other Enterprise.

(g) "Serving at the Request of the Corporation" includes any service as a director or officer of the Corporation that imposes duties on such persons, including duties relating to an employee benefit plan and its participants or beneficiaries.

Section 2. Successful Defense. In all events, and notwithstanding the conditions and qualifications set forth in Section 3 below, the Corporation shall indemnify a director or officer who has been successful on the merits or otherwise in defense of any Proceeding or in defense of any claim, issue, or matter therein, against Expenses actually and reasonably incurred by him or her in connection therewith.

Section 3. Indemnification.

(a) Subject to Sections 3(c) and (d) below, the Corporation shall indemnify to the fullest extent permitted by law and shall advance Expenses therefor to any director or officer who was or is a party to any Proceeding (other than an action by, or in the right of, the Corporation), against Liability incurred in connection with the Proceeding, including any appeal thereof, provided that such person acted in good faith and in a manner he or she reasonably believed to be in, or Not Opposed to the Best Interests of the Corporation and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful.

(b) Subject to Sections 3(c) and (d) below, the Corporation shall indemnify to the fullest extent permitted by law and shall advance Expenses therefor to any director or officer who was or is a party to any Proceeding by or in the right of the Corporation, against Liability incurred in connection with the Proceeding, including any appeal thereof, provided that such person acted in good faith and in a manner he or she reasonably believed to be in, or Not Opposed to the Best Interests of the Corporation. Notwithstanding the foregoing, no indemnification shall be made under this Section 3(b) in respect of any claim, issue, or matter as to which such person shall have been adjudged to be liable.

(c) No indemnification under this Section 3 shall be made if a judgment or other final adjudication established that the person's actions or omissions to act were material to the cause of action adjudicated and such actions or omissions constitute either:

(1) A violation of the criminal law, unless the director or officer had reasonable cause to believe his or her conduct was lawful or had no reasonable cause to believe his or her conduct was unlawful;

(2) A transaction from which the director or officer derived an improper personal benefit;

(3) In the case of a director, a circumstance under which the Liability provisions of Florida Statutes, Section 617.0834 are applicable; or

(4) Willful misconduct or a conscious disregard for the best interest of the Corporation in a Proceeding by or in the right of the Corporation to procure a judgment in its favor.

(d) Any indemnification under Section 3(a) or Section 3(b) above, unless ordered pursuant to a determination by a court, shall be made by the Corporation only as authorized in a specific case upon a determination that indemnification of the director or officer is proper in the circumstances because he or she has met the applicable standard of conduct set forth in Section 3(a) or Section 3(b) above, as applicable. Such determination shall be made by either:

(1) The board of directors by a majority vote of a quorum consisting of directors who were not parties to such Proceeding; or



(2) If such a quorum is not obtained or, even if obtained, a majority vote of a committee duly designated by the board of directors (in which directors who are parties may participate) consisting solely of two (2) or more directors not at the time parties to the Proceeding; or

(3) Independent legal counsel:

(i) Selected by a vote of the board of directors prescribed in Section 3(d)(1) above or of the committee prescribed in subsection 3(d)(2) above; or

(ii) If a quorum of the directors cannot be obtained for subsection 3(d)(1) above and the committee cannot be designated under subsection 3(d)(2) above, selected by majority vote of the full board of directors (in which directors who are parties to the Proceeding may participate).

(e) For purposes of determining whether indemnification is proper under Sections 3(a) or 3(b) above, the fact that a Proceeding was terminated by a judgment, order, settlement or conviction or upon plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he or she reasonably believed to be in, or Not Opposed to the Best Interests of the Corporation or, with respect to any criminal action or Proceeding, that the person has reasonable cause to believe that his or her conduct was unlawful.

(f) The foregoing provisions shall not preclude or limit indemnification under the mandatory indemnification provision of Section 2 above or as directed by a court pursuant to Section 4 below.

Section 4. Court Ordered Indemnification. Notwithstanding the failure of the Corporation to provide indemnification and despite any contrary determination of the board in the specific case, a director or officer of the Corporation who is or was a party to a Proceeding may apply for indemnification or advancement of Expenses, or both, to the court conducting the Proceeding, to the circuit court, or to another court of competent jurisdiction, and such court may order indemnification and advancement of Expenses, including Expenses incurred in seeking court ordered indemnification or advancement of Expenses, if it determines that:

(a) The director or officer is entitled to mandatory indemnification under Section 2 above, in which case the court shall also order the Corporation to pay such person reasonable Expenses incurred in obtaining court ordered indemnification or advancement of Expenses;

(b) The director or officer is entitled to indemnification or advancement of Expenses, or both, under Section 3 above; or

(c) The director or officer is fairly and reasonably entitled to indemnification or advancement of Expenses, or both, in view of all the relevant circumstances, regardless of whether such person met the standards of conduct set forth in Sections 3(a) or 3(b) above.

Section 5. Advancement of Expenses. Expenses incurred by an officer or director in defending a Proceeding may be paid by the Corporation in advance of the final disposition of such Proceeding upon receipt of an undertaking by or on behalf of such director or officer to repay such amount if he or she is ultimately found not to be entitled to indemnification by the Corporation pursuant to this Article V. Expenses incurred by other employees or agents of the Corporation may be paid in advance upon such terms or consideration that the board of directors deems appropriate.

Section 6. Continuing Indemnification. Indemnification and advancement of Expenses as provided in this Article V shall continue as, unless otherwise provided when such indemnification and advancement of Expenses was authorized or ratified, to a person who has ceased to be a director or officer and shall inure to the benefit of the heirs, executors and administrators of such person (unless otherwise provided when such indemnification and advancement of Expenses was authorized or ratified).

Section 7. Liability Insurance. The Corporation shall have the power to purchase and maintain insurance on behalf of any person who is or was a director or officer of the Corporation or is or was serving at the request of the Corporation as a director or officer of another corporation, partnership, joint venture, trust, or other enterprise against any liability asserted against him or her and incurred by him or her in any such capacity or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify him or her against such liability under the provisions of this Article V.

Section 8. Employee and Agents. The board of directors may authorize indemnification or advancement of expenses in favor of other employees or agents upon such terms or conditions as the board of directors may deem appropriate under the circumstances, and may enter into agreement thereof with such employees and agents.

Section 9. Indemnification Hereunder in Addition to Other Rights. The rights of an officer or director hereunder shall be in addition to any other rights such person may have under the Corporation's Articles of Incorporation, as amended to date, or the Florida Not For Profit Corporation Act or otherwise, and nothing herein shall be deemed to diminish or otherwise restrict such person's right to indemnification under any such other provision. It is the intent of this Bylaw to provide the maximum indemnification possible under the applicable law. To the extent applicable law or the Articles of Incorporation of the Corporation, as in effect on the date hereof or at any time in the future, permit greater indemnification than is provided for in this Bylaw, the parties hereto agree that the indemnitee shall enjoy by this agreement the greater benefits so afforded by such law or provision of the Articles of Incorporation, and this Bylaw and the exceptions to indemnification set forth in Section 3 above, to the extent applicable, shall be deemed amended without any further action by the Corporation to grant such greater benefits.

Section 10. Indemnification to Fullest Extent of Law. This Article V shall be interpreted to permit indemnification to the fullest extent permitted by law. If any part of this Article V shall be found to be invalid or ineffective in any action, suit or proceeding, the validity and effect of the remaining part thereof shall not be affected. The provisions of this Article V



shall be applicable to all Proceedings commenced after the adoption hereof, whether arising from acts or omissions occurring before or after its adoption.

Section 11. Limitations. In no event shall the Corporation indemnify an officer or director against any Liability or advance Expenses arising out of or relating to a Proceeding brought by, on behalf of, or for the benefit of, such officer or director against the Corporation.

ARTICLE VI

Seal

The corporate seal shall have the name of the Corporation between two concentric circles and the words "Corporate Seal Florida" and the year of incorporation in the center of that circle.

ARTICLE VII

Amendments

These Bylaws and the Articles of Incorporation of the Corporation may be altered, amended, or repealed as provided for under applicable law, subject to any limitations or restrictions described in the Articles of Incorporation of the Corporation.

ARTICLE VIII

Fiscal Year

The fiscal year of the Corporation shall be determined by the board of directors.

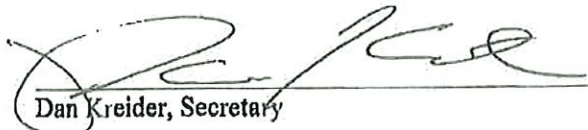
ARTICLE IX

Members

The Corporation shall not have any members.

The undersigned, being the duly elected and acting Secretary of the Corporation, hereby certifies that the foregoing constitute the validly adopted and true Bylaws of the Corporation as of the date set forth below.

Dated: December 11, 2013

  
Dan Kreider, Secretary

(Corporate Seal)

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

DEPARTMENT OF THE TREASURY

Date: **OCT 13 2015**

GLOBAL ASSIST CAMPUS INC  
C/O MICHELE M WALES  
801 NORTH ORANGE AVE STE 800  
ORLANDO, FL 32801

Employer Identification Number:  
46-4304322  
DLN:  
17053258355015  
Contact Person:  
JULIE CHEN ID# 31261  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
509(a)(3)  
Form 990/990-EZ/990-N Required:  
No  
Effective Date of Exemption:  
December 11, 2013  
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.

Specifically, we determined you're a Type II supporting organization under IRC Section 509(a)(3). A Type II supporting organization is supervised or controlled in connection with one or more publicly supported charities.

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](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities,

Letter 947

GLOBAL ASSIST CAMPUS INC

which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Cooper', written in a cursive style.

Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements

**Handwritten signature**  
A stylized signature in black ink, possibly reading "M. J. ...".

Faint printed text below the signature, likely a name and title.





**OFFICE OF THE CITY ASSESSOR**

201 DELAFIELD STREET ROOM 350  
WAUKESHA, WISCONSIN 53188-3694  
TELEPHONE (262) 524-3510

Samuel A. Walker, Assessor  
assessors@waukesha-wi.gov

Wednesday, April 21, 2021

Ethnos360 Bible Institute  
Todd Nelson, Business Manager/Teacher  
915 N. Hartwell Ave.  
Waukesha, WI 53186

RE: Tax Exemption Request (1105 Phoenix Dr., 147 Harrison Ave., & 609 Arcadian Ave.)

Dear Mr. Nelson

The tax exemption requests for the above referenced properties have been denied. After discussions with the City Attorney's Office it appears that the occupants for these properties are non-student, non-integral to the exempt activity of education/ministry.

If you wish to appeal the exemption status on these properties you will need to follow the procedures for Recovery of Unlawful Taxes, sec 74.35(2m) under the Wisconsin Statute.

Samuel A. Walker  
MBA • MSML • AAS • RES • CPM  
Waukesha City Assessor



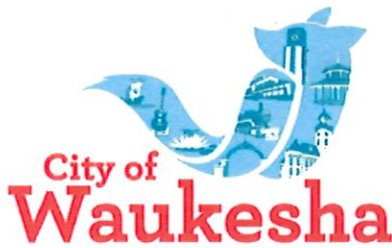


## Todd Nelson

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**From:** Samuel A. Walker <swalker@waukesha-wi.gov>  
**Sent:** Friday, January 27, 2023 1:54 PM  
**To:** Todd Nelson  
**Cc:** Jenny Katzner  
**Subject:** RE: 415 Baird and 822 Woodward  
**Attachments:** 1353254.pdf; 1302280.pdf

No formal notice of denial was sent. A Notice of Changed Assessment was issued in April 2022 on both properties that indicate the value as not being 0 (exempt). I have attached them for you.



### Samuel A. Walker

MBA • MSML • AAS • RES • CPM  
Waukesha City Assessor

#### [Waukesha City Assessor's Office](#)

201 Delafield St., Waukesha, WI 53188  
Phone: 262-524-3510



Certified Wisconsin Assessor 2 | Certified Wisconsin Assessor 3  
IAAO Assessment Administration Specialist | IAAO Residential Evaluation Specialist  
IAAO Professional Designee Advisor | Certified Public Manager

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Please consider the environment before printing this e-mail.

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**From:** Todd Nelson <[todd\\_nelson@ntm.org](mailto:todd_nelson@ntm.org)>  
**Sent:** Friday, January 27, 2023 1:34 PM  
**To:** Jenny Katzner <[JKATZNER@waukesha-wi.gov](mailto:JKATZNER@waukesha-wi.gov)>  
**Subject:** 415 Baird and 822 Woodward

**NOTICE: External Email**

This email message originated from outside the City of Waukesha. Do not click on links or open attachments unless you have verified the sender. If there is concern, please report this email.

Hi Jenny.

It looks like our property tax exemption for 415 Baird and 822 Woodward was denied. If so, could you send me that denial? I don't believe we received anything on that.



Thank you,  
Todd

**Todd Nelson**

Business Director/Teacher  
Ethnos360 Bible Institute  
915 N Hartwell Ave  
Waukesha, WI 53186  
262-832-7323

**ETHNOS360** | FOUNDED IN 1955  
**BIBLE** | AS NEW TRIBES  
**INSTITUTE** | BIBLE INSTITUTE

[www.e360bible.org](http://www.e360bible.org)

[www.ethnos360.org](http://www.ethnos360.org)

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**20 22 Notice of Changed Assessment**

THIS IS NOT A TAX BILL

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property Owner	Parcel Information
GLOBAL ASSIST CAMPUS INC 915 N HARTWELL AVE WAUKESHA WI 53186-5014	Parcel number: 1302280 Address: 822 WOODWARD ST Legal Description: LOT 7 BLK C RANGLES ADDN PT NW 1/4 SEC 2 T6N R19E DOC NO 4596 374

General Information	Contact Information
<b>Open Book</b> 05 - 02 - 2022 05 - 13 - 2022 <b>Board of Review</b> 05 - 26 - 2022 9:30a - - <b>Meeting Location</b> Council Chambers Waukesha City Hall	<b>Assessor</b> Samuel A. Walker 262-524-3510 assessors@waukesha-wi.gov <b>Municipal Clerk</b> Gina Kozlik 262-524-3850 clerktreas@waukesha-wi.gov

**Assessment Information**

State law (sec. 70.32, Wis. Stats.) requires the assessment of taxable property (except agricultural, agricultural forest, and undeveloped) at full value as of January 1 each year. Assessments at a percentage of full value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full value. This is done by dividing your assessment by the general level of assessment for your municipality.

Under Wisconsin law, generally, the assessor may not change the assessment of property based solely on the recent arm's length sale of the property without adjusting the assessed value of comparable properties in the same market area. For information on the assessment of properties that have recently sold, visit the Internet site of the Department of Revenue at <https://www.revenue.wi.gov/Pages/ERETR/data-home.aspx>.

Year	Assessment Change General Property			PFC / MFL
	Land	Improvement	Total	Bldgs. on Leased Land
2021	\$ 58,700	\$ 107,400	\$ 166,100	\$
2022	\$ 58,700	\$ 122,500	\$ 181,200	\$
Total assessment change			\$ 15,100	\$
<b>Reason for change(s)</b>				
REMODEL COMPLETE				
<b>Preliminary General Level of Assessment</b>		77 %		
Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.).				

**To Appeal Your Assessment**

**First, discuss with your local assessor** – questions can often be answered by the assessor and not require an appeal to Board of Review (BOR).

**To file a formal appeal** – give notice of your intent to appeal by contacting the BOR clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

**For more information on the appeal process:**

- Contact your municipal clerk listed above
- Review the "Guide for Property Owners" (<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx>). Contact DOR for a paper copy at [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov) or (608) 266-7750.



