

**By Laws
of
Friends of Garland Mountain Trails, Inc. (FGMT)
A Non-profit Corporation**

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Article I: Purpose

The purpose of this organization shall be:

1. To provide volunteer support to design, construct, enhance, and maintain the Garland Mountain Horse and Hiking Trails system located in Cherokee County in the state of Georgia. This volunteer support is provided with guidance and oversight from the Cherokee Recreation and Parks Agency.
2. To exclusively fulfill one or more of the purposes as specified in Section 501(c)(3) of the Internal Revenue Code, 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.

Article II: Offices

The principal office of the corporation is in Cherokee County, Georgia.

Article III: Membership

Section I: *Membership*

The FGMT organization has board members consisting of 4 officers and 5 Directors at Large who are referred to as “Friends”. Board members plan and lead trail system volunteer activities.

The board president may establish an Advisory Panel to advise the board on various topics. The Advisory Panel consists of “Friends” who are non-members of FGMT and thus have no vote.

Outside of the organization volunteers may also be referred to as “Friends” & provide labor and other support. Non-board member “Friends” may at times lead/coordinate specific activities or committees subject to oversight by a board member. Volunteers consist of Friends who are non-members of FGMT and thus have no vote.

Section II: *Eligibility and Selection*

Board membership is open to individuals of legal age who are interested in promoting the purpose stated above. Nominated by a current board member, acceptance as a board member requires a simple majority vote of current board members.

Section III: *Dues*

There are no dues for membership.

Article IV: Voting

Section I: *Voting Eligibility*

All board members in good standing are entitled to one (1) vote on all matters voted upon during board meetings. A member must recuse themselves from voting if there is a conflict of interest or may recuse themselves if they do not have enough information to cast an informed vote.

Section II: *Quorum*

For a vote on any matter to be accepted, a quorum must be present at the meeting. At a board meeting, a simple majority shall constitute a quorum.

Section III: *Proxy Votes*

If a member wishes to vote on a matter, but cannot attend the meeting, the member may still vote by providing a written notice or via DocuSign. The notice should contain the member's name, member's signature, the subject of the vote and the member's decision. The written notice may be delivered by any means to the person tallying the votes, before or during the voting process.

Article V: Meetings

Section I: *Board Meetings*

Board meetings shall be held on a regular basis at a time and place decided upon by the board members. Friends (non-members) who want to attend a board meeting should contact a board officer for the time and place and indicate if they have a matter they wish to present to the board. Non-members shall have no vote.

Article VI: Officers and Directors

Section I: *Officers*

The offices of this organization are President, Vice President, Secretary and Treasurer.

Section II: *Directors-at-Large*

In addition to the officers, the board shall consist of five (5) directors-at-large for a total of nine (9) board members.

Section III: *Director(s) Emeritus*

Director Emeritus is an honorary title that can be given to a former director.

Section IV: Vacancies

Any vacancy for any officer or director for the balance of such term shall be filled by appointment of the board, excepting the presidency, which shall automatically be filled by the vice president.

Article VII: Duties of Officers and Directors**Section I: Board of Directors (Officers and Directors-at-Large)**

The supreme power and authority of this organization shall be lodged in its officers and directors. The board of directors shall manage and execute the affairs of the organization.

The board retains the ability to change the number and/or duties of the officers or directors-at-large by changing the FGMT By-Laws and recording such change in the board minutes. A simple majority vote is required to accomplish this, except FGMT shall retain as a minimum a president and a secretary.

All Officers will have a back-up board member to ensure continuing operation of the Friends corporation in case of emergency.

Section II: The President

It shall be the duty of the president to preside at all the meetings of the board, and to exercise general executive control over the affairs of the organization, and to call special meetings of the board, and to perform all other duties pertaining to such office. He or she shall be an ex-officio member of all committees. The president shall be the official Communication Liaison: Provide a single point of contact to Cherokee County CRPA for the communication to coordinate efforts in establishing the most efficient means with trail events, activities and notices. The president shall sign and approve all contracts.

Section III: The Vice President

The vice president shall assist the president when called upon to do so, and in his or her absence, shall be vested with all the powers and duties of the president. The Vice President shall be responsible for assisting the President in administrative tasks as contracts and agreements, setting up committees for specific needs, ensuring policies and standards are adhered to as well as coordination and oversight of all events.

Section IV: Secretary

The secretary shall record and keep the minutes of all special and board meetings; shall register the names of the members; issue notices and perform such other duties as pertain to such office. The secretary shall be responsible for maintaining custody of the records and papers of the organization (such as charter, by-laws, banking records, banking statements, etc.) and provide information to members and others from this resource.

Section V: *Treasurer*

The treasurer shall keep and disburse funds of the organization and shall keep a written account of same (inclusive of bank statements, money transfer services, etc.) which shall be open for inspection by any member in good standing, and shall furnish a written report of the state of the finances and bank statements at board meetings, and shall be one of three board members who have log-in access to on-line banking and are check signers of record, any two of which may validate a check. The Treasurer will respond to all requests for information in a timely manner. All funds shall be kept in a bank account. The treasurer shall be responsible for the submission of any records and tax returns required by law and shall prepare an annual fiscal statement.

Section VI: *Directors-at-Large*

The directors shall formulate policies, approve procedures and programs, attend meetings, and generally assist and support functions and programs of the organization. Directors may serve as project or committee lead persons.

Section VII: *Director(s) Emeritus*

This title is not a regular award given annually but is granted when a board deems it appropriate. A Director Emeritus usually retains their title for life but generally does not have voting rights or the obligation to attend meetings, though they may be invited to participate in certain activities.

Article VIII: *Elections***Section I: *Election of Officers and Directors***

All officers and directors-at-large shall be elected by a majority vote at the regularly scheduled annual meeting in person or via DocuSign.

Director Emeritus can be nominated at any time and voted upon any regularly scheduled meeting.

Section II: *Terms*

Officers shall serve two-year terms. Qualified officer candidates are to be nominated at the Board Meeting prior to the year-end election Board Meeting

Directors shall serve two (2) year terms with two (2) vacancies occurring in the odd numbered years and three (3) vacancies in even years. The election at the end of the first year of an organization's existence shall be skipped.

Director Emeritus is a life appointment.

Section III: *Term Limits*

No officer shall hold the same office for more than three (3) consecutive terms. There shall be no limit for service by directors-at-large.

Section IV: *Nominating Committee*

A nominating committee of three members shall be appointed by the board one month prior to the regular election of officers and directors. The purpose of the nominating committee shall be to provide a list of suitable candidates for officers and directors to the membership.

Any Officer or director-at-large may nominate a suitable candidate.

Article IX: *Removal of Officers and Directors***Section I: *Removal***

Any officer or director may be removed, at any time, either with or without cause, of his or her duties by a simple majority vote (5) of the board of directors. When the situation permits, notification of action to remove an officer or director must be made at the board meeting preceding the board meeting that the action is to take place.

In an emergency (removal due to unlawful or neglect of duties) back-to-back meetings (virtual or in person) may be held at short notice. Voting can be conducted via DocuSign (to legally and securely sign documents electronically).

Section II: *Resignation*

Any officer or director may resign at any time by giving written notice to the board of directors or to the president or secretary of the corporation. Any such resignation shall take effect at the date of receipt of such notice or at any later date specified therein, and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

Section III: *Vacancies*

Any vacancy caused by the death, resignation, removal, disqualification, or otherwise, of any officer or director shall be filled by the board of directors. In the event of a vacancy in any office other than that of president, such vacancy may be filled temporarily by appointment by the president until such time as the board shall fill the vacancy.

Section IV: *Absenteeism*

If any board member misses three consecutive board meetings without just reason accepted by the board, the position may be declared vacant and will be replaced by appointment of the board.

Article X: Advisory Panel

The president, at her or his sole discretion, may appoint or remove selected Friends to an Advisory Panel. The purpose of the Advisory Panel is to research, evaluate, and provide advice to the board. The Advisory Panel has **no vote** in board decisions. Advisory Panel members are encouraged to attend board meetings.

Article XI: Committees

Section I: *Committees*

The corporation shall have committees as may from time to time be designated by resolution of the board of directors. These committees may consist of persons who are board members or Friends, or both. Normally each committee will provide progress updates at board meetings.

Section II: *Composition*

The committee chairmen will select their committees' members as necessary to accomplish their committees' functions.

Article XII: Conflict of interest and Compensation Approval Policies

Section I: *Purpose of Conflict-of-Interest Policy*

The purpose of this conflict of interest policy is to protect this tax-exempt corporation's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the corporation or any "disqualified person" as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations and which might result in a possible "excess benefit transaction" as defined in Section 4958(c)(1)(A) of the Internal Revenue Code and as amplified by Section 53.4958 of the IRS Regulations. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Section II: *Definitions*

Interested Person. Any director, officer, or other person who is a "disqualified person" as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations, who has a direct or indirect financial interest, as defined below, is an interested person.

Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

An ownership or investment interest in any entity with which the corporation has a transaction or arrangement,

A compensation arrangement with the corporation or with any entity or individual with which the corporation has a transaction or arrangement, or

A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the corporation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Section III: Conflict of Interest Avoidance Procedures

Duty to Disclose. In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors considering the proposed transaction or arrangement.

When approving compensation for contractors, and any other compensation contract or arrangement, the board shall comply with the following additional requirements and procedures:

- a. the terms of compensation shall be approved by the board prior to the first payment of compensation;
- b. all members of the board must not have a conflict of interest with respect to the compensation arrangement as specified in IRS Regulation Section 53.4958-6(c)(iii), which generally requires that each board member approving a compensation arrangement between this organization and a "disqualified person" (as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations):
 1. is not the person who is the subject of the compensation arrangement, or a family member of such person;
 2. is not in an employment relationship subject to the direction or control of the person who is the subject of the compensation arrangement;
 3. does not receive compensation or other payments subject to approval by the person who is the subject of the compensation arrangement;

4. has no material financial interest affected by the compensation arrangement; and
5. does not approve a transaction providing economic benefits to the person who is the subject of the compensation arrangement who in turn has approved or will approve a transaction providing benefits to the board.
6. the board shall obtain and rely upon appropriate data as to comparability prior to approving the terms of compensation. Appropriate data may include the following:
 1. compensation levels paid by similarly situated organizations, both taxable and tax exempt, for functionally comparable positions. "Similarly situated" organizations are those of a similar size, purpose, and with similar resources;
 2. the availability of similar services in the geographic area of this organization;
 3. current compensation surveys compiled by independent firms;

Section IV: Annual Conflict of Interest Training

Each director, officer, and member of a committee with governing board delegated powers shall annually attend training that addresses the following subjects:

1. conflicts of interest policy;
2. compliance with the conflicts of interest policy; and
3. understanding the corporation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Attendance at such training may be confirmed by listing all participants in the regular meeting minutes.

Section V: Periodic Reviews

To ensure the corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's-length bargaining.

Whether partnerships, joint ventures, and arrangements with management organizations conform to the corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in impermissible private benefit, or in an excess benefit transaction.

Section VI: *Use of Outside Experts*

When conducting the periodic reviews, the corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the board of its responsibility for ensuring periodic reviews are conducted.

Article XIII: Officers Code of Conduct

FGMT adopted a Code of Conduct to serve as a guideline to ensure that FGMT leaders conduct themselves in an ethical manner. FGMT Officers and Directors-at-Large agrees to abide by the following:

- 1) The FGMT Board of Directors (Board) and all Directors-at-Large commit to ethical, businesslike, and lawful conduct, including proper use of authority and appropriate decorum while acting as Directors-at-Large or Officers. At all times, the members of the Board are expected to hold themselves to a higher duty of care and conduct. Their actions should in no way reflect poorly on FGMT.
- 2) Board members and Officers must have loyalty to the organization, un-conflicted by loyalties to other organizations or groups, and any self-interest.
- 3) Board members must avoid conflict of interest with respect to their fiduciary responsibilities.
 1. Members will annually disclose their involvements with organizations or with vendors, staff or affiliates and any other associations that might be reasonably seen as representing a conflict of interest.
 2. When the Board is to decide on an issue about which a member has an unavoidable conflict of interest, that member shall disclose such conflict and recuse him or herself without comment not only from the vote but from the deliberation.
 3. Board members will respect the confidentiality appropriate to issues of a sensitive nature.
 4. Board members will be properly prepared for Board deliberation.
 5. Board members will support the legitimacy and authority of the final determination of the Board on any matter, irrespective of the member's personal position on the issue.
 6. Board members are bound at all times to comply with all federal, state and local laws and regulations that apply to the organization and its activities. Any Board member that

fails to comply with any such law or regulation governing the actions of the organization is subject to impeachment pursuant to the provisions of the bylaws.

7. Board member's participation in the construction of unauthorized trails is presumptively deemed to be in direct conflict with the organization bylaws and mission statement and shall constitute grounds for immediate removal from the Board pursuant to the procedures set forth in the bylaws.

Article XIV: Amendments

These by-laws may be amended at any board meeting by a majority vote; provided that notice of such proposed amendment shall be given to the board members at a board meeting preceding the submission of such proposed amendments.

These by-laws adopted by the undersigned officers of the Friends of Garland Mountain Trails:

DocuSigned by:

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12/16/2025

President Date

Signed by:

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12/16/2025

Vice President Date

Signed by:

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12/16/2025

Treasurer Date

Signed by:

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12/16/2025

Secretary Date