

## **POLICY RESOLUTION # 4 - Jonathan Association Board of Directors**

**DATE: February 8, 2011**

**RE: Exterior Maintenance**

While reaffirming that:

1. The Articles of Incorporation is a legal document that includes the name and object of the organization in compliance with state statutes for the state in which the organization is incorporated, and it may also be referred to as the Corporate Charter; and,
2. The Articles of Incorporation of the Jonathan Association (**Article 2 – Purpose and Powers of the Association, Section H**) call for the Association to “provide exterior maintenance for the Living Units and homes within Jonathan with the assent of the owner thereof”; and,
3. The Articles of Incorporation of the Jonathan Association were formally executed on May 21, 1971; and,

In addition to acknowledging that:

4. Internal Revenue Code (IRC) guidelines for 501 (c) (4) organizations (e.g. homeowner associations) established via Rev. Rul. 74-99, 1974-1 C.B. 131 states that homeowner associations **must not** conduct activities directed to the exterior maintenance of private residences; and,
5. According to IRC Rev. Rul. 74-99, 1974-1 C.B. 131 “the stated purposes of the homeowner association [vs. that of a condominium or townhouse association] are, generally speaking, to administer and enforce covenants for preserving the architecture and appearance of the given real estate development, and to own and maintain common areas...”;

The Jonathan Association Board of Directors resolves on this date (02-08-2011) that no efforts to provide exterior maintenance for the Living Units and homes within Jonathan, with or without the assent of the owners thereof, will be undertaken.

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Sandra J. Rossol, Secretary – Board of Directors

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Date