


TAXPAYERS ASSOCIATION OF EL DORADO COUNTY
Post Office Box 18  Placerville, California 95667

Policies and Procedures

The following are the policies and procedures of the Taxpayers Association of El Dorado County ("Association"). All members and guests, including officers and speakers, are expected to follow these policies, and failure to adhere to them may result in discipline as outlined in the Association's bylaws. These Policies and Procedures replace and supersede all previous versions.

Member Ethics

The Association requires Members, Directors, and Officers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the Association, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws/regulations. A member may claim to represent the views of the Association only after a majority of the Board of Directors authorizes such representation of a specific issue.

Meeting Conduct

The purpose of the Association's weekly meetings is to educate the membership and citizens of El Dorado County and create a forum to discuss governmental and community issues. They also provide an opportunity for the Board of Directors to take official action, as detailed in the bylaws.

Attendees at weekly meetings are expected to adhere to standard rules of meeting etiquette. Attendees should refrain from side conversations and refrain from speaking unless called upon by the moderator. When called, attendees should make their statement or ask their question as succinctly as possible. While relevant topics should be discussed frankly, every guest and attendee should be treated with respect and personal attacks avoided. Topics of limited interest to taxpayers as a whole, such as an attendee's personal situation with a speaker, should be avoided.

The President is the moderator for the weekly meetings (or assignee in case of absence) and is responsible for regulating speaking time, subject relevance, and decorum on behalf of the membership. The moderator may take appropriate measures to carry out these duties, including declining to call on an attendee if the moderator has fair reason to believe they will not adhere to these procedures.

The Secretary (or assignee in case of absence) shall cause to be created a succinct summary of each meeting's discussion, as well as any formal actions taken by the Board of Directors and Board of

Directors attendance. The Secretary shall report the Directors if a Director is absent without excuse for three consecutive meetings. An agenda for all meetings without a guest speaker shall be prepared by the Secretary in consultation with the President and distributed via e-mail advance.

Financial Affairs

Actions of the Board of Directors to approve expenditures should be conducted at meetings without a guest speaker present, if possible. Under no circumstances shall the Board approve a donation to a guest speaker's organization at the same meeting where they are a guest speaker. When making donations to a non-profit the Taxpayers Association shall require the non-profit to furnish the Treasurer with a written request before payment is made. The request shall include evidence of the organization's non-profit status and intended purpose of the funds.

At each meeting without a scheduled guest speaker, the Treasurer shall present a report outlining the condition of the Association's accounts. A detailed accounting of expenditures and revenues shall be provided to any member of the Board of Directors upon request. Two signatures are required on all checks except as authorized by the Board of Directors.

Records Retention

Certain documents and business records of the Association shall be maintained permanently as required by law, the bylaws, or these policies and procedures. These documents include, but are not necessarily limited to, Articles of Incorporation, Determination Letter from the IRS, insurance policies, minutes of the Board of Directors meetings, and corporate resolutions. The Secretary shall maintain a hard copy file of these items.

After a period of eight years, non-essential documents such as the minutes of meetings may be transferred to an organization with a focus on preserving El Dorado County historical records.

Conflict of Interest

Directors are expected to self-report potential conflicts of interest. If a Director is uncertain whether a conflict exists, they should seek the guidance of their fellow Directors.

When voting on the Association's financial affairs, a Director may not vote to approve contracts or transactions in which the Director has a direct or indirect interest.

When voting on the Association's policies or official positions, Directors shall recuse themselves from a vote if they are in a position to directly and uniquely benefit from the public policy topic under consideration (for instance, a Director who is a government employee should not vote on a recommendation from the Association concerning a proposed salary increase if the Director is among those affected). Additionally, Directors shall recuse themselves if they are receiving compensation from another interested source, including an employer, to advance a particular public policy outcome under consideration by the Board.

Anti-Discrimination

The Association does not and shall not discriminate on the basis of race, color, religion (creed), gender, gender expression, sexual orientation, age, national origin (ancestry), disability, marital status, military status, or political party affiliation.

Whistleblower Protection

The Association will not take adverse action against a member for reporting suspected violations of law, the Bylaws, or these Policies and Procedures. If an Officer or Director takes such retaliatory action, the Board may discipline them in accordance with the Bylaws.

Member Privacy

The Association shall limit the information collected from members to the information necessary to keep members informed about Association activities. The Association shall take due care to protect the personal information collected from members. Full membership rosters, even without contact information, will not be made available to the public. Contact information shall be kept by the Secretary and shared only with Officers as necessary for the Officer to carry out their duties, unless the member consents to their information being shared with a particular individual or entity. Additionally, if a member has consented to serving on a committee, the Secretary may provide contact information to the committee's chair.

Members of the Board of Directors and Officers consent to being identified publicly as such. However, their personal contact information shall not be shared publicly unless required by law or the individual Director or Officer provides consent.

If any requirements of state or federal law conflict with this policy, the state or federal requirements shall prevail.

Elections Process

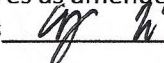
As prescribed in the Bylaws, the Directors shall be elected annually each fall by a vote of eligible members. The Directors shall appoint a three member Elections Committee which shall be responsible for administering the election and ensuring the integrity and accuracy of the results

The committee shall consist one sitting officer (typically the Secretary), one other sitting Director, and one general member who is not a Director nor running to be a Director in that year's election. Its members shall be elected and seated no later than September 15. The committee members shall make a diligent effort to contact each eligible member to determine whether they wish consent to serve as a Director. Additionally, the Secretary shall send two e-mail notices to members advising them as to how they can contact the committee to be listed on the ballot.

Once the committee has completed its canvass, it shall prepare the ballot listing in a random order of names only eligible members who consent to serve as Directors. A space for write-in candidates shall also be included, though such write ins must be eligible and consent to serve. The ballot shall be presented at a regular meeting and approved by the Board of Directors before it is distributed to eligible voters. Ballots shall be returned to the Secretary or an elections committee member but shall remain in a sealed envelope until the committee meets to tabulate the results. At the tabulation meeting the committee shall first validate the submitted ballots, then open the envelopes and tally the votes. Any

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Policies and Procedures as amended and approved by the Directors on April 5, 2021

President Andy Nevis  _____

disputes regarding voter intent shall be discussed by the committee and resolved by majority vote. This meeting shall be open to all members to observe.

The committee shall announce the results of the election at the second regular meeting in December, and the results shall be considered final.

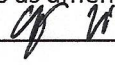
Remote Participation

Members of the Board of Directors are encouraged to attend meetings where business is to be conducted in person. However, at the discretion of the President (or assignee) remote participation via videoconference or telephone may be available. If remote participation will be available and a member of the Board of Directors intends to attend and participate remotely, the Director shall notify the President in advance of the meeting. Prior to conducting votes or official business, the President (or assignee) shall confirm the attendance of those Directors participating remotely by calling their name and asking them to unmute their device to confirm their presence.

This section shall be inoperative and repealed on February 28, 2022.

Bylaw Committee

During January of each year ending in an even number, the Board of Directors shall appoint a committee to review the Association's Bylaws and Policies and Procedures and make recommendations as to any appropriate changes. Any member of the Association may submit comments and/or suggestions to the committee. Nothing in this paragraph requires the Board of Directors to adopt the committee's recommendation, nor is it a limitation on the authority of the Board of Directors to amend the Bylaws or Policies and Procedures at any time as prescribed in the Bylaws.

Policies and Procedures as amended and approved by the Directors on April 5, 2021
President Andy Nevis  _____