

**CAMP BRANCH ACRES SUBDIVISION PROPERTY OWNERS ASSOCIATION**

**125 W. BIG LAKE RD**

**TRINITY, TX 75862**

**SPECIAL BOARD MEETING MINUTES**

**Date:** Sunday April 6, 2025

**Time :** 6:00 pm

**Place:** Zoom Online Meeting

**1. Call to Order**

- Meeting was called to order by the Chaiman Kelle Rahm at 5:31 p.m.
- A disclaimer was read as follows:
  - This is a special board meeting of the Camp Branch Acres Subdivision POA held electronically per Texas Property Code §209.0051(C2). Please note that Camp Branch Acres Subdivision does not have a dedicated social media page and the Facebook page 'Camp Branch Acres Residence' is not affiliated with this POA in any way. Any information that may be posted about this association should be regarded as false unless approved by the Board of Directors. Any emails that are not specifically from CBAPOA@gmail.com should also be regarded as unvetted opinions.
  - The chat is not available. If you have any questions, please send them to our email address and they will be addressed at that time.

**2. Roll Call**

- The following board members were present.
  - Kelly Harrell
  - Phillip Canaday
  - Charlene O'Brien
  - Jerry Sullivan
  - Kelle Rahm

**3. Approval of minutes on 3/1/25**

- Chairman asked if she could get a motion to approve the minutes from the 3-1-25 CBASPOA Board Meeting or if anyone had any questions or comments?
  - a. Charlene stated she was able to read them at one point and then I went back because I realized I hadn't approved of them. I couldn't get them to come up again, but I didn't have a problem with them.
  - b. Jerry stated he didn't have any problem with them

***Motion to Approve Minutes made by Jerry Sullivan seconded by Phil Canaday.  
All board members were in favor no one was opposed.***

#### 4. Discuss and act on Banking Information:

- There is a current issue regarding our banking relationship that needs resolution.

History of events:

- 3/23/25 Kelle Rahm sent an email to the board members requesting that Charlene provide information on what we need to open new bank accounts with the valid EIN number.
- 3/23/25 Charlene replied and stated she had already sent a letter to the IRS on 3/21/25, to deactivate the new tax id number that was obtained in 2024 by Kelly Harrell. Email that was sent to IRS for context below:
  - The existing EIN number from 1977 assigned to Camp Branch Acres Property Owners Association on 6-14-1977 is the old number. Please find I have included a copy of our original EIN assignment letter. This is our business account. Please deactivate/close the business account under the fictitious name Camp Branch Acres Subdivision Property Owners Association with the new EIN number assigned 5-20-2024. This application was filed in error as an EIN already existed for our business. Please update your records accordingly and mail a confirmation letter to our address listed above. Thank you for your assistance in this matter, and I can be reached at the phone number provided.
- 3-25-25 Kelle Rahm asked Kelly Harrell, who is a signer of the accounts, to go with the bank to find out what was needed to straighten out our accounts.
- 3-27-25 Kelly Rahm contacts IRS again. Details of conversation with IRS below for context:
  - Spoke with Ms. Brooks whose IRS identification number is 100-550-22-12. Ms. Brooks confirmed that the old EIN number does not exist in the IRS system. She stated if it is not in their system, the number had to have been canceled in writing and that it could not be reactivated. She stated that had it only been deactivated, she would still be able to see it in her system and she would have then had the ability to reactivate it. Since it does not exist in their system the number would never be reused and could not be reactivated and CBASPOA would have to file for a new EIN number.
- 3-31-25 Kelle Rahm went to the bank in person to get a status on Kelly' Harrell's request because we hadn't heard anything. Details of bank visit below for context:
  - Ivan and Haley were out of the office, but Kelle Rahm was able to speak with Nancy who informed her all our bank information was being sent to Charlene's personal email and not the association's email. Nancy stated she could not provide any answers in regard to Kelly Harrell's request as she only handles the mobile banking features.

- 4-2-25 Kelle Rahm went back to the bank as a follow up. Details of bank visit below for context:
  - Kelle was able to speak with Ivan Juarez, who is assistant vice president at the bank. Ivan showed Kelle an email that had been sent to the bank by Jerry and included the IRS letter Charlene had created. It was also discovered that when that email was sent to the bank that Jerry only cc'd Charlene and no other board members. Kelle Rahm explained to Ivan that the 1977 EIN number was not a valid number per the IRS. She asked him if he has a system to verify EIN numbers from the IRS, and he said that it is done when the account is opened. He stated the banks compliance officer could be able to do that and he would get with them.
- 4-2-25 Ivan called later that afternoon. Details of conversation below for context.
  - Ivan stated that after speaking with both the compliance officer and the CEO, he notified me that the bank would be closing our accounts and issuing two cashier's checks. He stated he would provide the board with a letter that the accounts were terminated, and that one of the signers would need to pick up the checks. He stated that we would have to take our business elsewhere because the bank is unwilling to assume any liability for potential complications resulting in unresolved issues with this board, which could include theft and multiple EIN numbers. Kelle Rahm asked him to please email this information to the [cbapoa@gmail.com](mailto:cbapoa@gmail.com) email address.
- 4-3-25 Kelle Rahm received the email from Ivan and forwarded it to all the board members.
- Kelle Rahm asked Charlene if she had ever contacted the IRS to validate whether the old EIN number was valid or not?
  - Charlene stated she did contact the IRS and "They told me what I needed to do and that was to do exactly what I did. They asked me what EIN number was issued first. I told them. They said: What EIN number has conducted business? I told them. They said: That is the EIN number that you need to be working with. You need to send us the letter and all the information is on our helpline which is where I got the information to send the deactivation letter. Charlene stated that the bank also told me that EIN and IRS doesn't deactivate number and it's also on the IRS page. Charlene stated once they're there, they're there forever.
- Kelle Rahm stated if what the IRS told Charlene is true then why didn't the 1977 EIN number not come up in the IRS system?
- Phillip stated he spoke to the IRS yesterday and they confirmed that the old EIN number no longer exists in their database, and it cannot be

reused and for us to move forward, we have to have a new EIN number. The old one is no longer available. It's been purged.

- Philip stated that Charlene needed to call the IRS and specifically give them the old EIN number and ask if this is still valid.
- Charlene stated that once the IRS receives her letter deactivating the old tax id they will put it in writing that this EIN number is not found in our system. Then the IRS will not follow through with the second part of her request to deactivate the new tax id.
- Phil asked does that mean we are going to run without a bank account until they respond?
  1. Charlene stated the bank account is active for 30 days. She stated that she understands this is pressing as we are being forced to dissolve a 50-year relationship with the bank because the treasurer wasn't left alone to let her do her job, because Kelle Rahm and Kelly Harrell went to the bank and upset them in such a way that they fired us.
  2. Kelly Harrell stated she did not go to the bank but did send an email asking the bank's compliance officer to validate the old EIN number as part of the Know your Customer Federal Compliance program. She further stated that the bank must have found out that the tax ID they have on file is in fact not active and they did not want liability and that is why they terminated the relationship.
- Charlene stated Kelly Harrell admitted she had never seen the original assignment letter from 1977 and that she has asked for it over and over and no one has it.
  - a. Kelly Harrell disputed that statement and stated that she does in fact have the original letter from the IRS and that it is also on the google drive.
  - b. Kelle Rahm stated that the request from Charlene was at the time when we were still trying to scan in information into that drive, and that she provided the information.
- 5. Jerry made a motion to remove Kelle Rahm as chairman of the board due to her actions and unprofessional behavior at the First National Bank of Trinity, which we've had a relationship for over 50-plus years, causing them to decide to close our existing bank account and has declined to establish any accounts with us. This will cause our association to pay additional banking fees that have been free to us previously. Additionally, it will affect our credit standing and ability to obtain loans, and it will affect our banking reputation." I think we remove Kelle Rahm from the board, and we will go back and ask for a meeting with the bank and discuss the fact that we're trying to clear up the two EIN numbers with the IRS. And as soon as we have clarification on that, we will advise them of which EIN number that we should be doing business under, and that we would like to operate under that EIN number and resume our banking relationship. Charlene seconded.
  - Discussion on Motion was as follows:

- Kelle Rahm stated that Jerry Sullivan was the one who sent the letter from the IRS to the bank. Jerry admitted he was sent to the bank because Kelle Rahm had already been to the bank and Jerry Sullivan was told what she was asking. He said it's out there. It's in the open. I stand behind it. Charlene O'Brien stated that it was nothing more than the email that Jerry sent letting Mr. Juarez know what actions she had taken trying to rectify the duplicate or the two EIN numbers to show him that we were trying to get the paperwork figured out. Charlene then stated that she emailed cbapoa@gmail.com Haley Hartsfield on March 24th. She then read aloud included below for context:
- Dear valued customer, we would like to inform you that if Camp Branch Acres decides to change their EIN, we will have to close all current accounts and reopen new accounts with the new EIN information. If Camp Branch Acres does not receive a new EIN, even though your institution has had a customer relationship with us for many years, your institution would be considered a new customer. Thus, any current product that has been with the old EIN attached would have to be deactivated or closed. Our establishment would need to update documentation provided for all new signers and accounts, to serve no other purpose but to let this board and this community know I was open to whatever the IRS was going to come back to me with, to take to the board and take to this community, and say, hey, look, the IRS got back with us. It's clear now. It's not just he's saying this or she's saying this. And here's what we need to do at the bank:
  - a. Kelle Rahm stated you should have forwarded that to us whenever you got it.
- Phil stated you should send an informational request as to the validity of the EIN number they had on file, but instead you requested substantial changes that I don't believe you had the authority to make.
- Kelle Rahm stated that Kelly Harrell had already sent a letter asking for records and to validate the tax ID number.
  - a. Kelly Harrell stated she had been accused at the meeting in March of obtaining a new tax id without approval and that I should not have done that. So, I decided when you guys asked me, Who I speak to at the IRS and did I have proof. I was determined to get proof in writing. They have not responded to my request at this time. This was a request that I made personally, not as a board member or on behalf of the POA.
- Jerry stated Charlene was correct in going ahead and proceeding as she had been advised to do by other people that have dealt with the IRS, and I take exception to her doing something that was beyond her authority.
  - 1. Phil asked who told her she could deactivate the EIN.

2. Jerry asked who authorized Kelle Rahm and Kelly Harrell to go to the IRS and ask for a new EIN number? The board never was involved in that.
3. Kelly Harrell stated the old board knew that we were going to get a new tax ID number. The old board knew that because FEMA could validate our tax id we could not qualify for any assistance. That is what started this whole mess.
4. Jerry asked who the board members were at that time.
  - a. Kelly Harrell replied it was me, Travis, Kelle, and Joe. Phil was not on the board yet.
5. Jerry stated that Phil was just going by what you've heard.
  - a. Phill stated no I'm going by what I have seen and spoken of.
- Again, the question of who authorized the treasurer to take our Camp Branch Acres subdivision property owners association new EIN number and ask the IRS to cancel it? Phil stated the treasurer can act on behalf of the board, but not for the board.
  1. Charlene stated she handles the IRS situations and is the agent. Phil stated you are the agent to carry out signatures after the board tells you to do something. You are not in charge of canceling and doing stuff like that without board authorization.
- Phil asked again who gave Charlene the authority to deactivate the EIN number. Jerry replied that she was acting in her capacity as a treasurer. Phil stated at that point, Charlene should have gone with the board and made some kind of notification that you've been advised to send this letter, and the board needed to discuss that and decide to send that letter.
- Kelle Rahm stated there are two different places on that SS4 when we applied for the new one. Notifying them, we had an old EIN number.
- Jerry stated even to have the proper name of the association on the SS4.
  - a. Kelly Harrell replied that we do in fact have the correct name as per C1 of our governing documents. She started to look at the IRS verification letter that was sent to us with the new ID. It's all spelled out. The IRS letter says Camp Branch Acres Subdivision Property Owners Association. Kelly Harrell then got the IS verification letter and held it up to the camera for the audience to see.
  - b. Jerry stated he was incorrect because I was looking at what had been posted.
  - c. Phil stated the original name was filed incorrectly, and did not correspond with our founding documents, which say Camp Branch Acres Subdivision Property Owners Association.

***Motion made by Jerry Sullivan to remove Kelle Rahm as Chairperson of the Board of the Camp Branch Acres Subdivision Property Owners Association and was seconded***

***by Charlene O'Brien. In Favor were Jerry Sullivan and Charlene O'Brien. Not in favor were Kelly Harrell and Phil Canaday. Since it was a tie Kelle Rahm also voted no. The motion did not pass.***

- Kelle Rahm stated there are branch offices, branches of the IRS and that she can make an appointment to go down in person and would anybody like to go down there with her.
- Jerry Sullivan stated he would go.
- Phil Canaday requested that Charlene O'Brien send a draft of a follow-up letter that she will send to the IRS requesting that they ignore her previous correspondence dated March 21st, 2025.
  - a. Charlene stated she was not drafting anything at this point, and that she would respond to whatever letter the IRS send to her. Charlene stated she stands very firm.
  - b. Jerry Sullivan stated it was premature to make that request at this time and that in spite of the fact that she has multiple board members who have spoken with the IRS personally and verified under penalty of perjury to you that the IRS has said to us that EIN 74-1915951 is no longer active, and it cannot be reinstated.
  - c. Charlene stated its not in writing.
  - d. Further discussion about no notification between board members and lack of communication.

***Motion made by Jerry Sullivan to adjourn the meeting; Charlene O'Brien seconded.***

- e. Kelly Harrell was asked to clarify that she was voting to adjourn the meeting. Kelly replied that it was correct because frankly, we're not going to get anywhere. We're going to continue to circle the drain and we're getting nowhere. So let Jerry and Kelly go to the IRS. They're going to tell them what they've told all of us over the phone, and then we'll go from there.
6. Motion to adjourn by Jerry, Second by Charlene. In favor Jerry, Charlene, Kelly. Not in favor Phil motion passed. Meeting's adjourned at 6:25.