

BY-LAWS OF THE NORTHEAST REGIONAL TAX COLLECTOR'S AND TREASURER'S ASSOCIATION

ARTICLE I – NAME

The name of the organization shall be “The Northeast Regional Tax Collector’s and Treasurer’s Association. Also known as NRTCTA

ARTICLE II – PURPOSES

The purposes of this Association are as follows:

- A. To provide training and educational opportunity for revenue and collection officials.
- B. To organize an annual conference on revenue and collection administration for the benefit of collectors and treasurers in the Northeastern United States and Canadian Provinces.
- C. To improve the standards of revenue and collection practices in the Northeastern United States and Canadian Provinces.
- D. To better acquaint revenue and collection officials of the Northeastern United States and Canadian Provinces with more efficient and uniform administration of revenue and tax collection laws.
- E. To furnish an opportunity for discussion upon subjects relating to general revenue and collection practices.
- F. To professionalize the offices dealing with revenue and tax collection.

ARTICLE III – AFFILIATION

This Association will consider an affiliation with any national organization, which will support similar goals and objectives.

ARTICLE IV – MEMBERSHIP

SECTION 1. There shall be three classes of membership in the Association; Active, Associate and Associate Business Members.

Active Members shall be persons actually employed as public revenue and collection officials or in some governmental position related to the revenue and collection field who are desirous of being periodically informed of the activities of the Association and who pay such dues as may be established by the Board of Directors. Only Active Members of the Association shall be entitled to vote on matters coming before the general conference meeting of the Association.

Associate Members shall be persons who have retired as governmental revenue and collection officials or from a governmental position related to the revenue and collection fields and who are not otherwise engaged in the field of revenue and collections and who are not persons engaged in the study or teaching of revenue and tax collection and who pay such dues as may be established by the Board of Directors.

Associate Business Members shall be corporations, partnerships or other legal entities or persons not revenue or tax collection officials who are interested in the activities of the Association and who shall pay such dues as the Board of Directors may establish.

SECTION 2. The Tax Collector's and Treasurer's Associations of the following United States and Canadian Provinces are recognized as members of this Association: Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Brunswick, Newfoundland, New Hampshire, New Jersey, New York, Nova Scotia, Ontario, Pennsylvania, Prince Edward Island, Quebec, Rhode Island and Vermont.

ARTICLE V – MEMBERSHIP MEETING

SECTION 1. There shall be an annual meeting of the members of the Association held during and at the place of the annual conference.

SECTION 2. No separate notice of the annual membership meeting shall be given to the membership, but the notice of the annual conference shall act as notice of the annual meeting.

ARTICLE VI – BOARD OF DIRECTORS

SECTION 1. The business and affairs of the Association, except as may otherwise be provided in these by-laws, shall be managed and controlled by a Board of Directors which shall consist of the following:

- a. Three Directors from each state or province who shall be elected or appointed by each member state or provincial association as a director to the Northeastern Regional Tax Collector's and Treasurer's Association.
- b. All past presidents of the Association.
- c. The President or his or her designee of each member state is an Ex-Officio member.

SECTION 2. Any Director may appoint a proxy from his or her jurisdiction in writing if unable to attend any meetings and the proxy shall have the same powers and responsibilities as the Director.

SECTION 3. The Board of Directors shall be comprised only of Active Members of this Association, and any person otherwise qualifying under the provisions of Sections 1 or 2 of this Article shall not hold office until such person becomes an active member.

ARTICLE VII – BOARD OF DIRECTORS MEETINGS

SECTION 1. There shall be two regular meetings of the Board of Directors, one of which to be held during each annual conference prior to the annual membership meeting. The semi-annual meeting shall be held during the month of March.

SECTION 2. All decisions of the Board of Directors shall require a simple majority vote. A quorum shall consist of ten (10) Directors or proxies.

SECTION 3. All members of the Board of Directors shall be notified by first class mail or email at least 15 days prior to any Directors meeting and will be asked to indicate whether they intend to attend on an enclosed postal card or email.

SECTION 4. Special meetings of the Board of Directors may be called by the President or by any 10 Directors upon notice in writing as provided in Section 3 above.

SECTION 5. Whenever the President or any 10 Directors certify in writing or email to the Secretary that a decision of the Board of Directors is necessary for the furtherance of the purposes of the Association and that time does not permit the calling of a meeting of said Board and/or that the circumstances surrounding the necessity of making such decision do not warrant the expense of having a meeting of the Board, the Secretary shall poll the membership of the Board by mail concerning the decision to be made. Such poll shall be conducted by a notice in writing mailed to each member of the Board by the Secretary, which notice shall state the question to be determined by mail and the names of the person or persons certifying to the need of a mail determination. The notice shall be accompanied by a postcard upon which the Director shall indicate his vote on the

question presented. The postcard shall be returned to the Secretary and postmarked not more than 7 days after the date of the notice sent by the Secretary in order to qualify as a vote on said question. The decision shall be determined pursuant to the provisions of Section 2 of this article.

ARTICLE VIII – OFFICERS

SECTION 1. The officers of the Association shall be a President, a President-Elect, a Vice-President, a Secretary and a Treasurer and such other officers as the Board of Directors may from time to time appoint.

SECTION 2. The President shall be a public revenue or collection official and member of the host state or provincial association.

The Vice-President shall be a public revenue or collection official and member of the host state or provincial association for the next scheduled annual conference.

The President-Elect shall be a public revenue or collection official and member of the host state or provincial association for the next scheduled succeeding annual conference.

The Secretary and Treasurer shall be public revenue or collection officials and members of member states or provincial associations or former public revenue or collection officials.

SECTION 3. All officers shall be elected by the Board of Directors at each annual conference and shall serve for a term beginning at the close of such annual conference and ending at the close of the next annual conference.

SECTION 4. The President shall be the chief executive officer of the Association. Subject only to the authority of the Board of Directors, he/she shall have general charge and supervision over, and responsibility for, the business and affairs of the Association. Unless otherwise directed by the Board, all other officers shall be subject to the authority and supervision of the President. The President may enter into and execute in the name of the Association, contracts or other instruments in the regular course of business or contracts or other instruments not in the regular course of business which are authorized either generally or specifically by the Board. He/she shall have the general powers and duties of management usually vested in the office of President of an Association.

SECTION 5. The Vice-President shall perform such duties and have such authority as from time to time may be delegated to him/her by the President or by the Board. In the absence of the President or in the event of the President's death, inability or refusal to act, the Vice-President shall perform the duties and be vested with the authority of President.

SECTION 6. The President-Elect shall assist and consult with the President to the end that the President-Elect shall familiarize himself/herself with the duties and responsibilities of the office of President.

SECTION 7. The Treasurer shall have custody of the funds and securities of the Association and shall keep or cause to be kept regular books of account for the Association. The Treasurer shall perform such other duties and possess such other powers as are incident to the office or as shall be assigned by the President or the Board.

SECTION 8. The Secretary shall cause notices of all meetings to be served as described in these by-laws and shall keep or cause to be kept the minutes of all meetings of the members and the Board. The Secretary shall have charge of the seal of the Association. The Secretary shall perform such other duties and possess such other powers as are incident to that office or as are assigned by the President or the Board.

ARTICLE IX – FINANCES

SECTION 1. All monies of the Association may be deposited in accounts maintained in the Association's name in federal or state chartered banks.

SECTION 2. The Association shall maintain the following accounts:

- a. Membership Dues Account

b. Annual Conference Account

- c. Such other accounts as the Treasurer, in his/her discretion, may deem proper and necessary.

SECTION 3. All monies realized from membership fees shall be deposited in a Membership Dues Account maintained by the Chairperson of the Membership Committee who shall be authorized to sign checks on said account. Whenever the balance in said account shall exceed \$1,000.00, the Chairperson of the Membership Committee shall retain the minimum balance required to be kept in said account by the bank in which such monies are deposited and shall forward the remaining amount in said account to the Treasurer. The Chairperson of the Membership committee shall be bonded in the amount of \$2,500.00.

SECTION 4. Each Annual Conference Committee shall maintain an account into which all of the gross income of said conference is deposited and from which all of the costs and expenses of the conference are paid. The balance remaining in said account after completion of the Annual Conference and payment of all such costs and expenses shall be transmitted to the Treasurer. Checks on such account shall be signed by such persons as are authorized by the Conference Committee to sign the same.

SECTION 5. The Treasurer shall be authorized to sign checks on all other accounts maintained by the Association and the Treasurer shall be bonded in the amount of \$10,000.00.

SECTION 6. The Treasurer shall be an alternate signer of the checks drawn on the Membership Dues Account and the Chairperson of the Membership Committee shall be an alternate signer of checks drawn on all other accounts maintained by the Association other than annual conference accounts.

SECTION 7. There shall be a complete annual financial report made to the Board of Directors at their first regular meeting following each annual conference. Each annual conference committee shall submit a complete financial account of the conference to the Treasurer of the Association within 90 days of the close of the conference.

SECTION 8. An audit of the books and records of the Treasurer and Chairperson of the Membership Committee shall be conducted at each annual conference by an audit committee consisting of not less than 3 members.

ARTICLE X – COMMITTEES

SECTION 1. All committees of this Association and their chairpersons except the Annual Conference Committee shall be appointed by the President.

SECTION 2. The Annual Conference Committee and chairperson shall be appointed by the executive committee.

SECTION 3. There shall be the following standing committees of this Association, all of whose actions shall be subject, at all times, to the approval of the Board of Directors:

- a. Executive Committee
- b. Membership Committee
- c. Site Selection Committee
- d. Education Committee

SECTION 4. The Executive Committee shall consist of the officers of the Association. It shall manage the business and property of the Association between meetings of the Board of Directors and shall assume such duties and powers as are delegated to it by the Board of Directors. It shall formulate and present policy recommendations for the present and future action of the Board of Directors.

SECTION 5. The Membership Committee shall actively seek new members for the Association and shall devise and implement methods of increasing the Association's membership.

SECTION 6. The Site Selection Committee shall review proposed sites for the conducting of annual conferences as proposed by each annual conference committee and shall report on the feasibility of utilizing such sites to the Board of Directors. The Committee further shall investigate other potential sites for annual conferences and recommend the same for consideration to annual conference committees and the Board of Directors. The Site Selection Committee shall consist of 5 members each appointed for a three year term.

SECTION 7. The Education Committee shall conduct continuing education programs to advance the purposes of the Association.

SECTION 8. Annual conference committees shall conduct an annual conference in accordance with the purposes of this Association.

SECTION 9. The President may, from time to time, appoint special committees as needed.

ARTICLE XI – AMENDMENTS

SECTION 1. Proposed amendments to these by-laws must be submitted by a Director, member or member state or provincial association to the Association's Secretary in writing at least sixty (60) days prior to the next annual membership meeting. The Secretary shall forward such proposals to all members of the Board of Directors at least 45 days prior to the next annual membership meeting.

SECTION 2. Any amendment so proposed shall be considered by the Board of Directors at its regular meeting held during the annual conference, and the Board shall recommend to the membership that it either adopt or reject such proposed amendment or that the proposed amendment be amended and adopted in its amended form.

SECTION 3. A proposed amendment may be altered or amended prior to the taking of a vote on the question of its adoption by a majority vote of the members present and voting at the annual membership meeting at which it is proposed.

SECTION 4. To be adopted, a proposed amendment must receive the affirmative vote of two-thirds of the members present and voting at the annual membership meeting at which it is proposed.

ARTICLE XII – RULES OF PROCEDURE

Except as provided by these by-laws, the conduct of all meetings of the membership and of the Board of Directors shall be governed by "Robert's Rules of Order."

ADOPTED FEBRUARY 17, 1989.

AMENDED SEPTEMBER 14, 1989, ARTICLE VI, SECTION 1, NEW PART C.

AMENDED SEPTEMBER 18, 1992, ARTICLE VII, SECTION 1, ADD SECOND SENTENCE.

AMENDED AUGUST 26, 2008, ARTICLE I NAME CHANGE; ARTICLE VI SECTION 1 SUB SECTION B CHANGES; ARTICLE VI SECTION 1, CHANGES TO SUB SECTIONS C.; ARTICLE VII SECTION 3 ADDED EMAIL; ARTICLE VII SECTION 5 ADDED EMAIL; ARTICLE IX SECTION 1 CHANGE AND ARTICLE X SECTION 2 CHANGED SENTENCE.