

BY-LAWS

ARTICLE I

Section A. MEMBERSHIP: Members in the Association shall be limited to the following five classes:

- 4. LIFE MEMBERSHIP** shall consist of all past County Tax Assessor-Collectors and all past Sheriffs who have served as Tax Assessor-Collector for a minimum of 12 years and can no longer qualify as a regular member because of termination of employment as Tax Assessor-Collector, upon leaving office in good standing and subject to TACA Board approval. Associate and Life Members shall have the privilege of the floor and the discussion of various subjects handled during the business ~~hours~~ meeting, but shall have no vote on matters of policy, business or election of officers

ARTICLE II

Section D. THE OFFICERS AND BOARD OF DIRECTORS shall receive an annual report from an Internal Audit Committee, to be comprised of the VP Internal, VP External and an active TACA member, in good standing, appointed by the President. The Secretary-Treasurer shall also be present at the audit for the purpose of answering questions. The Audit Committee shall refer to the Audit Policy for the purpose of performing the audit. The Audit Policy and any changes therein, are to be approved by the Board of Directors. The Secretary-Treasurer shall propose a budget to be adopted by the Board of Directors at ~~their meeting during the annual membership conference~~ any board meeting prior to the start of the fiscal year. The Board of Directors may amend the budget at any regularly called Board meeting with a 3/4 vote of those present and voting.

ARTICLE V

Section B. FUNDS OF THE ASSOCIATION: The funds of the Association shall be raised by annual dues from its membership, together with excess ~~moneys~~ funds contributed by donors for holding conferences or for other causes. Conference funds shall be controlled by the Secretary-Treasurer and the Board of Directors. After all of the expenses of the Annual Conference are paid, any excess ~~moneys~~ funds shall be turned over to

the Secretary-Treasurer ~~or~~ **to be** deposited ~~to~~ **in** the **appropriate** funds for the Association. The funds of the Association may be placed on time deposit or invested in bonds of the United States Government by the Board of Directors, as said Board may deem advisable

ARTICLE VIII

AMENDMENTS: The By-Laws may be amended, altered or repealed by a majority two thirds vote of those present at any general membership meeting of TACA. The proposed By-Laws shall be made available to all voting members at least (30) thirty days prior to the vote. The Secretary/Treasurer shall notify the members of any change in the same manner as provided in Article VII of the TACA Constitution.

ARTICLE IX

Section A. All business meetings of this association shall be conducted according to Roberts Rules of Order.

Section B. A special business meeting may be called, with at least 7-day notice, at any time by the President of the Association and/or by a majority of the Board of Directors.

Section C. ~~A quorum of two thirds of voting members present is required to conduct the business of the Association.~~ **A quorum is required to conduct the business of the association. A quorum is defined as a majority of active members. A two thirds vote of those members present is required to approve any Association business.**

Article X

Section A. Board Meetings. In the event of an emergency or other unforeseen circumstance, the board may elect to hold meetings via telephone or video conference. The date and time of the meeting as well as the call-in number or website hosting the meeting shall be posted to the TACA website and listserv to inform the membership.

Section B. Emergency Procedures. In the event that the Annual Conference must be cancelled or postponed, the following guidelines should be met:

1. The President-Elect shall assume the office of President no later than the last day of the originally scheduled conference.
2. The Immediate Past President shall rotate off the board and the outgoing President assumes the role of Immediate Past President.
3. Other members of the board shall "hold over" under Article III, Sec. C until the rescheduled election.
4. The new President may appoint committee chairs and vice-chairs and notify the membership.
5. Elections shall be rescheduled as soon as possible.