

VIRGINIA ASSOCIATION OF LOCAL TAX AUDITORS

BY-LAWS

ARTICLE I - THE ASSOCIATION

Section 1. Name of the Association. The name of the organization shall be the "Virginia Association of Local Tax Auditors" (hereby known as "Association").

Section 2. Mission Statement. The Association is a 501(c)(6) non-profit, statewide organization created to:

- 1) Provide a forum for members to discuss ideas, concerns and experiences encountered when auditing business entities for local tax liabilities,
- 2) Promote uniformity in the assessment of local taxes,
- 3) Allow a mechanism for localities to coordinate resources when researching local tax issues, and
- 4) Be responsive to requests from the Commissioners of the Revenue Association.

Section 3. Office of the Association. For the purpose of sending and receiving correspondence, the Association's mailing address will be that of the Association's Corresponding Secretary. The Association may at any time hold its meetings at such place as it may designate.

Section 4. Operating Year. The Association will operate on a fiscal year of July 1 to June 30.

ARTICLE II - MEMBERSHIP

Section 1. Regular Members. All employees of commissioners of the revenue, directors of finance or any other local government office performing duties of the commissioner of the revenue shall be eligible for membership. Regular members must be current in the payment of dues, and may hold office, participate on committees, make motions and vote.

Section 2. Associate Members. Local government employees interested in local tax issues shall be eligible for associate membership. Associate members must be current in the payment of dues, and may participate on committees. Associate members may not hold office, make motions or vote.

Section 3. Non-Members. Non-members shall be individuals eligible for regular or associate membership. Non-members do not have to pay dues, and may not hold office, participate on committees, make motions or vote.

ARTICLE III - OFFICERS

Section 1. Officers. The officers of the Association shall be President, First Vice-President, Second Vice-President, Recording Secretary, Corresponding Secretary, and Treasurer. All officers shall serve without compensation and shall be regular members. Should the employment or position of an officer change during the course of an elected term, said officer may fulfill the elected term upon a majority vote of the Executive Board, as long as the officer is still eligible for regular membership. Should this occur to the first vice-president, said officer may also be allowed to fulfill the succeeding year as president upon affirmative vote of the membership in attendance and voting at the first meeting following the employment/position change.

Section 2. President. The President shall preside at all meetings of the Association and the Executive Board. Except as otherwise authorized by resolution of the Association, the President shall sign contracts made by the Association in instances where only one signature is required. The President shall also have the authority to sign checks.

Section 3. First Vice-President. The First Vice-President shall perform the duties of the President in the President's absence or inability to act as President. In case of resignation or death of the President, the First Vice-President shall assume the role of President until the current term is fulfilled. In this event, the Second Vice-President will assume the duties as the First Vice-President. The First Vice-President shall be responsible for securing speakers for each membership meeting on topics that will be educational and of interest to the general membership. The First Vice-President shall have authority to sign checks, and, in the Treasurer's absence, may sign any documents the Treasurer would ordinarily sign.

Section 4. Second Vice-President. The Second Vice-President shall assist the First Vice-President in the performance of his duties. The Second Vice-President shall perform the duties of the First Vice-President in the First Vice-President's absence or inability to act as First Vice-President. In case of resignation, assumption of new duties as President, or death of the First Vice-President, the Second Vice-President shall assume the role of First Vice-President until the current term is fulfilled. The Association shall, in this event, select a new Second Vice-President. The Second Vice-President shall have authority to sign checks.

Section 5. Recording Secretary. The Recording Secretary shall keep the records of the Association, record the minutes of the meetings of the Association and Executive Board, and shall perform all duties incident to this office. The Secretary shall have the authority to sign checks.

Section 6. Corresponding Secretary. The Corresponding Secretary shall receive and send all correspondence of the Association and the Executive Board, prepare any newsletter and announce the meetings to the membership. The Corresponding Secretary shall have authority to sign checks.

Section 7. Treasurer. The Treasurer shall have the care and custody of all funds of the Association and shall deposit the same in the name of the Association in such bank(s) as the Executive Board may select. The Treasurer shall sign all orders and checks for payment of money and shall disburse such monies under the direction of the Association. The Treasurer shall keep regular books of accounts showing receipts and expenditures and shall render to the Association, at each regular meeting (or when requested), an account of the Association's transactions and financial condition. The Treasurer shall also arrange for an annual audit of the Association's financial accounts and records, to be performed by the audit committee and completed by August 15 of the operating year following the fiscal year end to be audited. In addition, the Treasurer shall prepare the membership roster.

Section 8. Nominations and Elections. Nominations for President, First Vice-President, Second Vice-President, Recording Secretary, Corresponding Secretary, and Treasurer shall be made by the nominating committee. Officers shall be elected at the last regular meeting of each operating year. All nominees must be current in the payment of dues at the time of nomination and must accept nomination with the intention of renewing membership for the next operating year. In addition, the nominees for President must have held an officer position with the Association prior to being nominated for President.

Section 9. Terms, Removal and Vacancies. All officers shall serve a term of one year commencing July 1 or until their respective successors are elected. Any officer may be removed at any time by the majority of regular members participating in the vote. The First Vice-President has first option to become the President at the end of the President's term. The Second Vice-President has first option to become the First Vice-President. Should the offices of Second Vice-President, Recording Secretary, Corresponding Secretary, and/or Treasurer become vacant, the Association shall elect a successor from its membership at the next regular meeting, and such election shall be for the unexpired term of said office.

ARTICLE IV - EXECUTIVE BOARD

Section 1. Executive Board. The Executive Board shall be comprised of all officers of the Association with the inclusion of the outgoing President as a non-voting member of the Executive Board and acting as special assistant to the President.

Section 2. Purpose. The Executive Board has general powers of authority for the administration of Association affairs. Unless specifically prohibited, action may be taken by the Association upon a majority vote of all officers.

ARTICLE V - LOCAL CHAPTERS (Reserved.)

ARTICLE VI - VOTING

Section 1. Quorum and Voting. A quorum will consist of five (5) regular members representing five (5) different localities, either the president or vice-president, and at least one other member of the Executive Board. A quorum must always be present to conduct a business meeting and must always participate in voting. Unless otherwise specified, action may be taken by the association only upon the majority vote of regular members present and voting.

Section 2. Manner of Voting. The voting on all questions coming before the Association shall be by roll call, show of hands, or any other method deemed appropriate. The manner selected is at the discretion of a majority of the members of the Executive Board present at the time of voting. Each regular member shall have one (1) vote, however, the President shall only vote in the event of a tie.

Section 3. Absentee Ballots. Absentee ballots will be used only when electing or removing officers. To be valid, such ballots must be received by the Nominating Committee prior to the meeting at which the voting is scheduled. In all other cases, members must be present to vote.

ARTICLE VII - COMMITTEES

Section 1. Participation. All regular and associate members are eligible to participate on committees. Participation is generally voluntary; however, the President may also appoint committee participants. Appointed participants may be subject to approval of the Executive Board or through action of regular members.

Section 2. Membership committee. The purpose of the Membership Committee is to recruit and retain members for the Association.

Section 3. Audit Committee. This committee must be appointed by the President at the last regular meeting of the operating year, and shall consist of at least two regular members. These members shall not be from any locality represented on the Executive Board at the time of appointment. This committee is responsible for the general oversight of the Treasurer in office at the time of appointment, as well as the conduct of the annual audit. All audit results shall be reported to the Executive Board, with recommendations for the control and accountability of

the funds as may be appropriate. The appointees shall serve until the results of the final annual audit are reported to the membership at the first meeting following the conclusion of the annual audit.

Section 4. Nominating Committee. The purpose of the Nominating committee shall be to (1) record membership nominations for officers, (2) prepare and disseminate absentee ballots for elections and removals, (3) receive, tally and report votes submitted by absentee ballot, and (4) any other related duties as may be assigned by the President. The committee shall be composed of at least two regular members elected by the Association at the first regular meeting of each operating year.

Section 5. Special Committees. Special committees may be created by the President as a need arises.

ARTICLE VIII – MEETINGS

Section 1. Frequency, Location, Notice and Structure. Regular meetings shall be held three times per year. The location shall be rotated among localities represented in regular membership. The Corresponding Secretary shall notify all members at least 14 calendar days in advance of each meeting. Meetings shall be comprised of both an educational segment and a business meeting.

Section 2. Hosting Localities. Localities represented in regular membership shall provide assistance to the board with meeting arrangements.

Section 3. Meeting Costs. VALTA shall budget annually for meeting expenses.

Section 4. Meeting Charges. Meeting charges should be no more than is necessary to absorb actual meeting costs and any other associated costs as approved by the Board. Any person, who registers to attend a meeting and does not attend, will be billed unless a substitute is sent by that person's locality.

Section 5. Additional Charge to Non-Members. All non-members attending meetings shall be charged \$3 in addition to any meeting charges set for the members. This fee shall be collected by the Association Treasurer.

Section 6. Substitute Attendees. Non-members attending on behalf of absent members shall not be subject to the Additional Charge to Non-Members. Substitute attendees shall have the participation rights of a non-member.

ARTICLE IX - DUES

Section 1. Dues. Annual dues are set at \$10.00 per each regular or associate member. Payment shall be submitted to the Treasurer on or before December 31.

Section 2. Waiver of Payment. In the event a member ceases to be eligible for regular or associate membership, the locality represented by the member may replace the member with another applicant eligible for regular or associate membership at no additional cost to the locality.

ARTICLE X - PARLIAMENTARY AUTHORITY

Robert's Rules of Order (revised) shall govern the Association in all cases when not in conflict with these by-laws.

ARTICLE XI – BUDGET

Section 1. Operating Budget. The Executive Board shall submit to the membership for approval a budget of revenues and expenditures for the subsequent operating year at the last regular meeting of each operating year.

Section 2. Budget Amendments. The operating budget may be amended at any regular meeting of the Association.

ARTICLE XII – SPECIAL APPOINTMENTS

Section 1. Guidelines. The president may establish and appoint any advisors deemed appropriate for the proper administration of the association, with the approval of the membership. The term of each advisor shall coincide with the term of the president. All advisors must be members of the Association. At the request of the President, these advisors may attend Executive Board meetings, but have no vote at said meetings.

Section 2. Parliamentarian. The Parliamentarian shall advise the President on the proper procedures necessary to comply with Article X.

Section 3. Commissioner Liaison. The President shall appoint a Liaison to the Commissioners of the Revenue Association. The Liaison must be a Commissioner of the Revenue. The President of the Commissioners of the Revenue Association must jointly appoint the Liaison. The Liaison shall serve as an intermediary between the two associations.

ARTICLE XIII - AMENDMENTS

Amendment of by-laws. The by-laws of the Association shall be amended with the approval of a majority vote of regular members present and voting at a regular meeting. No such amendment shall be adopted unless at least seven days written notice thereof has been previously given to all members of the Association. Approved amendments will be filed with the Secretary, who will distribute amongst the membership.

ARTICLE XIII – CONTINUING EDUCATION CREDITS

The Association shall transmit all credits to the Weldon Cooper Center for Public Service necessary for the Career Development Program established by the Commissioners of the Revenue Association. The Association will also comply with the Standards for Continuing Professional Education Programs as outlined in the Joint AICPA/NASBA Statement on Standards for Continuing Education Programs.