

**New York State Association
Of County Directors of
Real Property Tax Services, Inc.**
(August 2009)

Official BY-LAWS

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**BY-LAWS
OF THE
NEW YORK STATE ASSOCIATION OF COUNTY DIRECTORS OF
REAL PROPERTY TAX SERVICES, INC**

ARTICLE I – OFFICES

SECTION I.

The principal office of the Corporation shall be in the NYSAC office at 540 Broadway 5th Floor, City of Albany, County of Albany, State of New York 12207. The Corporation may also have offices at such other places within or without the state as the board may from time to time determine or the business of the Corporation may require.

ARTICLE II – DEFINITIONS & PURPOSES

SECTION I. – DEFINITIONS

When used in this bylaws document, unless otherwise expressly stated or unless the context otherwise requires:

1. Corporation – A corporation recognized under NYS Law, companies recognized under NYS Law and other organization having a separate legal identity.
2. Association – An organized body of people.
3. Where the word “Board” appears in these By-Laws, it shall be deemed to mean the Board of Directors.

SECTION II. – PURPOSES

The purposes for which the corporation has been organized are as follows:

1. To create and preserve tax equity within and between all municipalities.
2. To foster legislation for the improvement of real property tax administration.
3. To educate county tax directors and other assessing officials in their duties and responsibilities.
4. To educate the public on the nature and importance of the services performed by assessment officials.

5. To promote uniformity, clarity, and simplicity in the methods and procedures of assessment administration.
6. To cooperate with other agencies interested in the improvement of assessment administration, through mutual exchange of ideas and knowledge.
7. To provide a clearinghouse for the collection and distribution of information relating to the assessment of real property.

ARTICLE III – MEMBERSHIP

SECTION I. – REGULAR

The offices of the County Directors of Real Property Tax Services, or similar offices in Counties not maintaining an office with said title, shall constitute the regular members of this association.

SECTION II. – ASSOCIATE

Associate membership shall consist of Deputy Directors and / or other persons acting in that official capacity.

SECTION III. – HONORARY

Any member of this association, upon retirement, or anyone deemed appropriate is eligible for honorary membership and said membership shall be determined by the Nominating Committee and approved by the Board of Directors. See Addendum #3 for the list of the Honorary Members.

SECTION IV. – AFFILIATE

Affiliate membership shall consist of any person, association or corporation who is actually involved in the real property tax in New York State, be they from the state or from the private sector, and said membership shall be determined by the Nominating Committee. See Addendum #3 for the list of the Affiliate Members.

SECTION V. – MEMBER IN GOOD STANDING

A regular member shall be deemed to be a “Member in Good Standing” upon the payment of the annual dues as defined in Article VI – Section I. Only a Member in Good Standing shall be entitled to hold office within the Corporation. He or she shall also enjoy the privileges of serving on any committee, and to further receive a copy of the Resource Manual and annual updates as they are prepared by the

Corporation, and to further be entitled to the benefit of any reimbursement as may be authorized by the Board of Directors.

See Addendum 3.

ARTICLE IV – VOTING PRIVILEGES

SECTION I. – VOTING

Only regular members of this Association shall have a right to vote. Directors serving multiple counties shall be entitled a vote for each county served.

SECTION II. – VOICE VOTE

Voting shall be by voice vote. At the discretion of the President, or upon motion from the floor and concurrence of at least ten percent of the regular members present, voting shall be by roll call of the regular members present. Provided a quorum is present, the votes of a majority of those present shall be required to carry any measure.

ARTICLE V – MEMBERSHIP MEETINGS

SECTION I. – ANNUAL

The annual membership meeting of the Corporation shall be held during the second half of the calendar year. The Secretary or his or her designee shall cause to be sent to every regular member in good standing, at his or her address as it appears in the membership roll of the Corporation, a notice stating the time and place of the annual meeting. Said notice shall be sent at least four weeks prior to the annual meeting via mail, e-mail, and/or other electronic means. The Association shall for administrative purposes designate a corporate year to commence on the first day of the month so designated. If necessary, a partial administrative year may be fixed by the Association from time to time.

SECTION II. – QUORUM

The presence at any membership meeting of not less than 51% of the regular members shall constitute a quorum and shall be necessary to conduct the business of the Corporation; however, a lesser number may adjourn the meeting for a period to be determined by the Board of Directors. The Secretary shall cause a notice of the re-scheduled date of the meeting to be sent to those regular members who were not present at the meeting originally called. Said notice shall be sent via mail, e-mail and/or other electronic means at least ten (10) working days before any such adjourned date. A quorum as herein before set forth shall be required at any adjourned meeting.

SECTION III. – MEMBERSHIP ROLL

A membership roll showing the list of regular members as of the record date, certified by the secretary of the Corporation, shall be produced at the annual meeting only and at any other meeting by special request. Such request will be made at least ten days prior to such meeting.

SECTION IV. – SPECIAL MEETINGS

The Board of Directors may call special meetings of the Corporation. The Secretary, or his or her designee, shall cause a notice of such meeting to be sent via mail, e-mail and/or other electronic means to all regular members at their addresses as they appear in the membership roll at least ten days, but not more than fifty days before the scheduled date of such meeting. Such notice shall state the date, time, place, and purpose of the meeting and by whom called.

SECTION V. – ACTION WITHOUT A MEETING

Whenever members are required or permitted to take any action by vote, such action may be taken without a meeting by written consent, setting forth the action so taken, signed by all regular members entitled to vote thereon. Alternatively, the members by majority vote of the entire membership may take any action required or permitted via a mail, e-mail, conference call, fax, teleconference, or other electronic means, provided the proposal under consideration is disseminated to all members by mail, e-mail, fax or other means not less than ten days nor more than fifty days prior to such vote, and further provided that if a vote otherwise requires greater than a majority vote, such enhanced voting requirement shall apply. Action without a corporal meeting or written consent of all members shall require the use of a teleconference call, video-conference call, internet conference or similar electronic conference, subject to applicable quorum requirements.

SECTION VI. – PROXIES

1. Every regular member, entitled to vote at a meeting of members, or to express consent or dissent without a meeting, may authorize another regular member to act for him by proxy. Directors serving multiple counties are entitled to a proxy for each county served.
2. The regular member or director or his or her attorney-in-fact shall sign proxies. No proxy shall be valid after the expiration of eleven months from the date thereof. Every proxy shall be revocable at the pleasure of the regular member or director executing it, except as otherwise provided by law.

SECTION VII. – ORDER OF BUSINESS

The order of business at all meetings of members shall be as follows:

1. Roll call

2. Reading of the minutes of the preceding meeting
3. Reports of committees
4. Reports of officers
5. Old and unfinished business
6. New Business
7. Good and Welfare
8. Adjournments

All meetings shall be conducted according to Robert's Rules of Order, unless the regular members present at said meeting decide otherwise by a majority vote.

ARTICLE VI – MEMBERSHIP DUES AND FEES

SECTION I. – DUES SCHEDULE

The Board of Directors shall establish the annual dues for the regular, associate, honorary, and affiliate members of the Association. Said dues schedule shall be presented to and approved by the regular members at the annual meeting. The dues schedule shall be prospective and apply to the immediate upcoming year. Directors serving multiple counties will pay dues for each county served.

SECTION II. – SPECIAL FEES

Conference registration fees, educational and training program fees, subscription and educational material fees, and any other fees shall be established by the Board of Directors each year, for the upcoming year, at their annual meeting. Said fees cannot be used for association contracts, unless the contracts were included in the annual budget.

SECTION III. – ACTIVITY FINANCING

The activities of the Association shall be financed by dues and fees paid to the Association. In addition, where approved by the Board of Directors, the Association in furtherance of its purposes may enter into contracts with and receive and expend grants from private foundations, agencies or other sources, as well as from the state or federal governments.

ARTICLE VII – BOARD OF DIRECTORS

SECTION I. – MANAGEMENT OF THE CORPORATION

The Corporation shall be managed by the Board of Directors and shall consist of five (5) regular members of the Association. One regular member of the Board shall be nominated from each one of the four (4) regions of the state association, and the fifth member nominated shall be the immediate past president of the association. Each member of the Board of Directors shall be at least twenty-one (21)

years of age and shall have been a regular member of the association for the preceding twelve (12) months and have a minimum of five (5) years of real property tax administration experience.

SECTION II. – ELECTION AND TERM OF DIRECTORS

At each annual meeting of the regular members, the membership shall elect the Board of Directors who shall hold office commencing on the first day of the month immediately following the annual meeting. Directors shall each serve a four year term, unless such term is sooner terminated due to resignation, removal or death, provided however in the event a successor director is unable to serve, or there is a delay in the election of one or more directors, the director's term shall be extended until a successor has qualified and is duly elected. The four (4) regional representatives to the Board of Directors shall have terms of four (4) years each. The first year of their election they shall have terms of 4-3-2- and 1 year respectively providing for the filling of a regional vacancy to the Board of Directors each year. The immediate past president's term on the Board shall be for one (1) year only, except that in the event the new immediate past president does not wish to serve on the Board of Directors, or is re-elected to the Presidency for a second term, then and in that event, the regular members of the association at the annual meeting shall elect someone to fill that vacancy for a one (1) year term who may, or may not, be the person whose term is expiring.

SECTION III. - INCREASE OR DECREASE IN NUMBER OF DIRECTORS

The number of directors may be increased or decreased by vote of the regular members. No decrease in the number of directors shall shorten the term of any incumbent director.

SECTION IV. – NEWLY CREATED DIRECTORSHIPS AND VACANCIES

A. Newly created directorships, resulting from an increase in the number of directors occurring in the Board of Directors, may be filled by a vote of a majority of the directors then in office, or by a vote of the regular members, unless otherwise provided in the certificate of incorporation. Said directors may be elected at large from any region.

B. Vacancies occurring by reason of the removal of directors, without cause, shall be filled by vote of the regular members. A director elected to fill a vacancy caused by resignation, death, or removal shall be elected to hold office for the remainder of the term of his or her predecessor. Vacancies occurring in one or more of the four regional directorships shall be filled by a regular member from each such region following an election to be held in the specified region in a timely manner.

SECTION V. – REMOVAL OF DIRECTORS

Any or all of the directors may be removed for cause by vote of the regular members, or by action of the Board. Directors may be removed without cause only by a vote of the regular members.

SECTION VI. – RESIGNATION

A director may resign at any time by giving written notice to the Board, the President, or the Secretary of the Corporation. Unless otherwise specified in the notice, the resignation shall take effect upon receipt thereof by the Board or such officer, and the acceptance of the resignation shall not be necessary to make it effective.

SECTION VII. – QUORUM OF DIRECTORS

Unless otherwise provided in the certificate of incorporation, a majority of the entire Board shall constitute a quorum for the transaction of business, or of any specified item of business.

SECTION VIII. – ACTION OF THE BOARD (with or without a meeting)

Unless otherwise required by law, the vote of a majority of the directors present at the time of the vote, if a quorum is present at such time, shall be the act of the Board. Each director present shall have one vote. Notwithstanding anything to the contrary herein, the Board of Directors may act by majority vote of the entire Board via e-mail, conference call, teleconference or other electronic means, provided the proposal under consideration is disseminated to all Board members by mail, e-mail, fax, or other means not less than ten nor more than fifty days prior to such vote. Action without a corporal meeting or written consent of all members shall require the use of a teleconference call, video-conference call, internet conference or similar electronic conference, subject to applicable quorum requirements.

SECTION IX. – PLACE AND TIME OF BOARD MEETINGS

The Board may hold its meetings at the office of the corporation or at such other places, either within or without the state, as it may from time to time determine. There shall be minutes kept of all meetings of the Board of Directors. The minutes shall be available at the annual meeting, or upon request.

SECTION X. – REGULAR AND ANNUAL BOARD MEETINGS

Regular meetings of the Board shall be held in conjunction with the annual meeting of the membership and in conjunction with the New York State Association of Counties annual legislative conference (or similar conference by a successor organization.) The latter meeting shall be deemed the Board's annual meeting. Notice of the day, time and place of such meetings shall be transmitted by mail, e-mail and or other electronic means to the Board members at least three days prior to each such meeting or conference. Notice shall also be transmitted at such time in like manner to the President, and all other

members requesting such notice, provided such request is received at least one week prior to the annual membership meeting or legislative conference.

SECTION XI. – ORGANIZATIONAL MEETING OF THE BOARD

Immediately following the annual meeting of the membership, the newly elected Board of Directors shall meet to select a Chairperson and is authorized to take all actions necessary to assure that the Board will be equipped to carry out its duties beginning the first day of September.

SECTION XII. – NOTICE OF MEETINGS OF THE BOARD OF DIRECTORS, ADJOURNMENT

A. Special meetings of the Board shall be held upon notice to the directors and may be called by the president upon three days' notice to each director either personally or by mail, e-mail, and/or other electronic means; special meetings shall be called by the president or by the secretary in a like manner on request of two (2) directors sent via personnel delivery, mail, e-mail, and/or other electronic means.

B. A majority of the directors present, whether or not a quorum is present, may adjourn any meeting to another time and place. Notice of the adjournment shall be given all directors who were absent at the time of the adjournment and, unless such time and place are announced at the meeting, to the other directors.

SECTION XIII. – CHAIRPERSON OF THE BOARD AND RESPONSIBILITIES

A. At the organizational meeting of the Board of Directors, the Directors shall choose a chairperson from among themselves. If the chairperson vacates the position of chairperson for any reason during the year, the Board shall select a successor. At all meetings of the Board of Directors, the chairperson chosen by the Board shall preside. The President of the Association shall be invited to attend and participate at all meetings of the Board of Directors, but shall not have a vote.

B. The chairperson shall have custody of the corporate seal and shall affix and attest it to documents when duly authorized by the Board of Directors. He or she shall also have custody of all other corporate documents.

SECTION XIV. – INITIATION OF LEGAL ACTION

The Board may institute appropriate legal proceedings on behalf of the Corporation and/or its member counties only upon a majority approval of the regular members of the Association.

See Addendum 1.

ARTICLE VIII – OFFICERS OF THE ASSOCIATION

SECTION I. – OFFICES, ELECTION, TERM

The regular members shall elect a President, a First Vice-President, a Second Vice-President, a Secretary, a Historian, and a Treasurer. Said officers shall have such duties, powers, and functions as hereinafter provided. All officers (with the exception of the historian) shall be elected to hold office commencing on the first day of the month immediately following the annual meeting. Officers shall hold office for a one year term, unless sooner terminated due to resignation, removal or death, provided however in the event a successor's officer is unable to serve, or there is a delay in the election of one or more new officers, the officer's term shall be extended until a successor has qualified and is duly elected. Each officer must have been a regular member of the association for the preceding twelve (12) months.

SECTION II. – REMOVAL, RESIGNATION

The Board may, with or without cause, remove officers elected by the regular members. In the event of the death, resignation, or removal of an officer, the Board shall, at its discretion, appoint a successor to fill the unexpired term within thirty (30) days from the date of said vacancy.

SECTION III. – PRESIDENT

The President shall be the chief executive officer of the Corporation; shall preside at all meetings except those of the Board; shall have the general management of the affairs of the Corporation and shall see that all orders and resolutions of the Board are carried into effect.

SECTION IV. – VICE-PRESIDENTS

During the absence or disability of the President, the First Vice-President shall have all the powers and functions of the President. Each Vice-President shall perform such other duties, as the President shall prescribe.

SECTION V. – TREASURER

The Treasurer shall have the care and custody of all the funds and securities of the Corporation, and shall deposit said funds in the name of the Corporation in such bank or trust company as the directors

may approve. The Treasurer shall sign all checks, drafts, notes and orders for the payment of money, which shall be duly authorized by the president and approved by the Board of Directors. He or she shall at all reasonable time exhibit his or her books and accounts to any director of the Corporation upon application. At the end of each corporate year, the Treasurer shall present an annual report setting forth in full the financial conditions of the Corporation to the Board of Directors for their approval. In addition to an annual report, the Treasurer shall prepare biannual supplemental fiscal reports. The first report shall cover the period commencing on the first day of the fiscal year and ending the 15th day of the month immediately preceding the annual meeting. The second report shall cover the period commencing on the first day of the fiscal year and ending on the 15th day of the month immediately preceding the corporation's legislative conference. The supplemental fiscal reports shall be presented to the Board of Directors for approval. He or she shall also present the annual and first supplemental fiscal report to the regular membership at the annual meeting. There shall be an annual audit of the books of the Corporation by the Board of Directors.

The Treasurer shall furnish at the expense of the Association, the Board of Directors may require such bond as, to be filed at the office of the Corporation.

SECTION VI – DEPUTY TREASURER

Within thirty (30) days after being elected to office, the Treasurer shall appoint a Deputy Treasurer from among the regular members of the Association. The Deputy Treasurer shall actively share in the performance of those duties in Section V, and shall have been a regular member of the Association for the preceding twelve (12) months. The Board of Directors shall confirm the appointment of a Deputy Treasurer within the prescribed thirty (30) day period.

In the event of the absence or disability of the Treasurer, the Deputy Treasurer shall have all the powers of the Treasurer as set forth in these By-Laws. In the event of a vacancy in the office of the Treasurer, the Deputy Treasurer shall assume the duties and exercise the powers set forth in these By-Laws until such time as the vacancy is filled in accordance with the By-Laws of the Corporation.

The Deputy Treasurer shall furnish, at the expense of the association such bond as may be required by the Board of Directors, to be filed at the office of the Corporation.

SECTION VII. – SECRETARY OF THE ASSOCIATION

The Secretary shall keep the minutes of all meetings except those of the Board of Directors. The Secretary shall attend to the giving and serving all notices of the Corporation; shall have charge of such books and papers as the President may direct; shall attend to such correspondence as may be assigned; shall perform all the duties incidental to the office; shall keep a membership roll containing the names, alphabetically arranged, of all persons who are members of the corporation, showing their places of residence and the time when they became members.

Where action by the membership or the Board is taken by means other than by vote at an actual corporeal meeting, or where evidenced by written consent, the Secretary, or his or her designee, shall be required to assemble printed reproductions of any electronic, digital or wire exchanges identifying membership or Board votes, or prepare a ballot recap of any teleconference voting, and attest to the accuracy of the vote so cast by written certificate to be maintained as an official record.

SECTION VIII. – SURETIES AND BONDS

The Board of Directors may require, at the Corporation's expense, that the Treasurer and/or any other officer or agent of the Association be bonded to the extent they may determine.

SECTION IX. – CONTRACT SIGNING

The President and the Chairperson of the Board shall sign and execute all contracts with the approval of the Board of Directors.

SECTION X. – HISTORIAN

The term for Historian shall be for four (4) years. Said election shall be held at the annual meeting. The first election shall be held in the year 1990.

The Historian shall be elected from the regular membership of the Association. The Historian shall maintain records of all individuals who are or have served as Directors of Real Property Tax Services; their dates of appointments; and length of service.

The Historian shall maintain a record of all offices held by each director (active or retired), committees they have served upon, and the length of said service in office or committee. The Historian shall maintain a record of Awards and Honors granted to each Director by the Association. The Historian shall further maintain and modify (as may be necessary) an annual report in narrative form, of the affairs, and pursuits of the Association, both professional and personal. Said account shall be read and accepted at the annual meeting of the Association.

The Historian shall also maintain a master list of policy changes, to include the nature of the policy and the date adopted, and a list of honorary members, and a list of affiliate members, beginning with the 2006 Corporation year.

ARTICLE IX – INDEMNIFICATION OF DIRECTORS, OFFICERS, AND EMPLOYEES

SECTION I. – INDEMNIFICATION

The Corporation shall indemnify any director, officer, or employee or former director, officer, or employee of the Association for expenses actually and necessarily incurred by him or her in connection

with the defense of any action, suit or proceeding in which he or she is made a party by reason of being or having been such director, officer, or employee, except in relation to matters as to which he or she shall be adjudged in such action, suit or proceeding to be liable for gross negligence, negligence, malfeasance, or misfeasance in the performance of duty.

SECTION II. – REIMBURSEMENT

The Corporation may also reimburse any director, officer, or employee or former director, officer, or employee, for the reasonable costs of settlement of any such action, suit, or proceeding.

See Addendum 2.

SECTION III. – RIGHTS

Such rights of indemnification and reimbursement shall not be deemed exclusive of any other rights to which such director, officer, or employee may be entitled under these By-Laws, agreement, vote of members or otherwise.

ARTICLE X – SEAL

The Seal of the Corporation shall be as follows:



ARTICLE XI – BUDGET

The budget of the Corporation, based upon a fiscal year shall be prepared by the Board of Directors and approved by the Association at the annual meeting, provided that a revised partial “fiscal year” shall be prepared by the Board of Directors and approved by the Association as may be required from time to time.

ARTICLE XII – EXPENSES

All officers and committee members may be reimbursed for their actual and necessary expenses incurred in the performance of their duties in accordance with the written statement provided and approved annually, pursuant to rules and regulations set by the Board of Directors and filed in the office of the Corporation. This article is intended to supplement member expenses not entirely covered by member County funds.

See Addendum 1.

ARTICLE XIII. – COMMITTEES

SECTION I. – ORGANIZATION AND PURPOSE

The following shall be the standing committees of the Association; Legislative, Program and Conference Site, Education and Training, Nominating, and Certification and Awards. The President shall appoint the chairperson and members of each committee from among the membership in accordance with the following: the Legislative Committee shall be composed at least one member from each of the four regions, who shall be designated by said region. The Legislative, Nominating, and Certification and Awards standing committees shall be chaired by and composed of regular members only. The Program and Conference Site and Education and Training standing Committees shall be chaired by regular members only and must be composed of either regular or associate members. Regular members shall chair all special committees, and the majority of the committee composition must be regular members, counting the chairperson. The balance of the special committees shall be chosen from the membership. All committees, both standing and special, shall be comprised from at least three persons.

SECTION II. – COMMITTEE RESPONSIBILITY

The following committees shall be under the auspices of the First Vice-President: Legislative, Program and Conference Site, Education and Training. The following committees shall be under the auspices of the Second Vice-President: Nominating, and Certification and Awards.

SECTION III. – ADDITIONAL STANDING COMMITTEES

The President shall appoint such other standing committees as the Board of Directors may determine.

SECTION IV. – SPECIAL COMMITTEES

The Association, by the Board of Directors or by the President, shall authorize special committees. The President shall appoint the chairperson and members of said committees from among the membership as previously described in Section I.

SECTION V. – COMMITTEE MEETINGS

Each committee shall meet at such time and place as the chairperson thereof may designate and shall perform the duties the President or the Board of Directors may from time to time require.

ARTICLE XIV. – REGIONS

SECTION I. – NUMBER

The Real Property Tax Directors Association shall be divided into four (4) regions, being: Western, Central, Northeast, and Southeast.

SECTION II. – MEETINGS, OFFICERS

These regions shall hold periodic meetings and shall choose a regional coordinator and regional secretary from among their members on an annual basis.

SECTION III. – BOARD OF DIRECTORS

Each year the region(s) eligible to have a member of the Board of Directors elected to the Board shall submit their first and second choice for that position to the chairperson of the Nominating Committee at least six (6) weeks prior to the annual meeting of the Association.

SECTION IV. – CHANGE OF AFFILIATION

County Director desirous of changing his or her county's regional affiliation to a different region must be granted permission sequentially by A) both regions, B) the President, and C) the Board of Directors. All such actions shall take place within thirty (30) days of receipt of a written request from the Director.

SECTION V. – BOARD OF DIRECTORS – CHANGE OF REGION

If the director moving from one region to another is a present member of the Board of Directors, he or she shall resign prior to the move.

SECTION VI. – LIST OF COUNTIES IN REGION

The Secretary shall maintain and update a list of the counties in each of the four (4) regions. (See Attached "Table A")

ARTICLE XV. – CONSTRUCTION

If there be any conflict between the provisions of the Certificate of Incorporation and these By-Laws, the provisions of the Certificate of Incorporation shall govern.

ARTICLE XVI. – AMENDMENTS

The By-Laws may be adopted, amended, or repealed by a two-thirds vote of the regular members present at the time they are entitled to vote in the annual meeting, or pursuant to Article V Section V.

ADDENDUM #1

EXPENSE STATEMENT

(To be approved annually by BOD; revise IRS rate section 2 - as needed)

Pursuant to provisions of Article XII, Corporation Bylaws, the following statement is provided for Board of Directors approval and subsequent use effective *August 2002*.

- A. There shall be advance approval by the President, or 1st Vice President in the President's absence, for any Association related travel expenses later charged to the Association and representing only that amount of expense not paid by the claimant's county.
- B. The mileage reimbursement shall be based on a per mile rate as established annually by the Internal Revenue Service per vehicle operator. Passengers are not authorized reimbursement
- C. Receipts shall be necessary for reimbursement of meal expenses, where practical, with a limit of \$25.00 (twenty-five dollars) per day per County Director. Limit to be reviewed periodically.
- D. Directors attending workshops/meetings at NYSAC offices requiring in-house luncheons to expedite agenda matters shall be provided such luncheon at no cost to the attendee. Costs will be included with the regular NYSAC billing to the Corporation.
- E. There shall be no specified limit to the allowable overnight lodging expense, due to geographical variables; directors will be expected to utilize lodging having reasonable rates.

ADDENDUM #2

REIMBURSEMENT POLICY

Items to be considered by the Board of Directors as guidelines to be followed in the future are at a minimum:

1. Each Director to be notified that we are a Corporation.
2. Each member to receive a copy of Corporation By-Laws.
3. Directors applying for any fiscal consideration shall be both a current dues paying and active member.
4. Directors should notify the Board initially in writing of any potential litigation calling for the elimination of their positions or other circumstances that may endanger the position or employment conditions of the member.
5. Upon receiving written notice, the Board shall meet in a timely manner to determine what level of support, if any, would be forthcoming from the Corporation.
6. Each written notice shall be reviewed and determined by the Board based on factual material presented by the member and any other facts the Board may need to determine its relevancy, merit and subsequent benefit to the entire Association.
7. When the Board determines that there is A JUSTIFIABLE SITUATION FOR ASSISTANCE, IT SHALL HAVE THE AUTHORITY TO FINANCIALLY OR OTHERWISE ASSIST THE INDIVIDUAL DIRECTOR AND OR PROVIDE LEGAL ASSISTANCE AS WARRANTED ON A CASE BY CASE BASIS.
8. Applications pertaining to Civil Service matters shall not be eligible for consideration.

ADDENDUM #3

Honorary Members (Article III. Section III.)

Affiliate Members (Article III. Section IV.)

(Table – A)

New York Association of Directors of Real Property Tax Services
New York State Regions (four) and the list of counties representing each region

<u>Western Region</u>	<u>Central Region</u>	<u>Northern Region</u>	<u>Southern Region</u>
Allegany	Broome	Albany	Delaware
Cattaraugus	Cayuga	Clinton	Dutchess
Chautauqua	Chenango	Columbia	Greene
Erie	Chemung*	Essex	Nassau
Genesee	Cortland	Franklin	Orange
Livingston	Jefferson	Fulton	Putnam
Monroe	Lewis	Hamilton	Rockland
Niagara	Madison	Herkimer	Suffolk
Ontario	Oneida	Montgomery	Sullivan
Orleans	Onondaga	Otsego	Ulster
Seneca	Oswego	Rensselaer	Westchester
Steuben	St. Lawrence	Saratoga	
Wayne	Schuyler	Schenectady	
Wyoming	Tioga	Schoharie	
Yates	Tompkins	Warren	
		Washington	
*(Chemung from West to Central – 2003)			

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