

Georgia Association of Tax Officials, Inc.

# CORPORATION BYLAWS

With Revisions Through August 2020

# CORPORATION BYLAWS OF THE GEORGIA ASSOCIATION OF TAX OFFICIALS, INC.

## ARTICLE I

### NAME

#### Section I – Name

The name of this Association shall be the Georgia Association of Tax Officials, Inc. and hereafter, referred to as GATO or the Association. The Association is organized under the laws of the State of Georgia as a non-profit corporation in accordance with the provisions found in the Internal Revenue Service code 501(c) (6).

## ARTICLE II

### OBJECTIVE

#### Section I - Objective

GATO's objective shall be to help maintain and encourage the moral and ethical standards expected by the citizens of Georgia of its elected officials; to improve the standards of tax policy and administrative practices; to provide a clearing house for the distribution of useful information relating to tax administrative practices; to educate the taxpaying public on the true nature and importance of the work performed by tax officials; to engage in tax related research and publish the results of such studies; to elevate the professional standards of personnel requirements in tax offices; to cooperate with other public and private agencies interested in improving tax policy and administration; and in every proper and legal way to promote justice and equity in the distribution of the tax burden.

## ARTICLE III

### MEMBERSHIP

#### Section I - Regular Members

Regular members shall include the elected or appointed Constitutional Officer who serves as the Tax Commissioner, Tax Receiver, Tax Collector, Tax Director or Tax Administrator of each county within the State of Georgia. Business meetings are closed to all but regular members, staff or guests invited by the President. Regular members may participate in general business meeting discussions, but may not vote or make motions unless he or she is a member in good standing.

## Section II – Members in Good Standing and Voting Rights

The right to hold elective office in the Association, to make motions and to vote is reserved to those regular members who are in good standing with the Association. To be a member in good standing, a person must qualify as a member under Article III, Section I and must be current on all annual membership dues.

## Section III - Associate Members

Officials or employees of the State of Georgia or any municipality or county who are interested in the ideals and purposes of this Association, but are not qualified for regular membership may join GATO as Associate Members.

## Section IV - Associate Business Members

Officials or employees or representatives of businesses who are interested in the ideals and purposes of this Association, but are not qualified for regular membership may join GATO as Associate Business Members.

## Section V - Honorary Life Members

1. An Honorary Lifetime Member of GATO shall be a person who is not a regular member or is a regular member leaving the Association under honorable conditions who has dedicated a substantial portion of his or her life to supporting the members and the goals and ideals of the Association.

2. By petition to the Executive Board any regular member in good standing may set forth sufficient cause to nominate any person to be an honorary life member of GATO. Said petition shall first be approved by the Executive Board after which it shall be submitted at any General Business Meeting of the Association. Approval shall require a two-thirds majority vote of qualified members present and voting.

## Section VI - Transfer of Members

Whenever the dues of a member are paid by an employer, and the member resigns, retires, or otherwise vacates the position during the period for which dues have been paid, the membership shall be transferred to the successor upon receipt by the Association of notice of change.

## Section VII - Suspension

All dues shall be payable annually in advance. Any member delinquent in the payment of dues after April 1 shall not be allowed to hold any office of the Association or vote at any meeting until the dues are paid.

## Section VIII - Expulsions

Any member may be expelled from GATO membership for a just cause. The matter shall first be heard by the Executive Board. The member subject to the matter may attend the hearing and may speak in his or her defense before the Board. If the Board votes to expel the member, the matter shall then be placed before the Association. The member may then be expelled from the Association by a two-thirds vote of regular members in good standing present at a regular or called General Business Meeting.

## ARTICLE IV

### DUES

#### Section I - Dues

Annual dues for the Association shall be assessed on January 1 of each year by the Treasurer as follows. Dues shall be paid by April 1 of each year for a Regular Member to remain in good standing until April 1 of the following year.

Regular Members - This shall include all elected or appointed Tax Commissioners, Tax Receivers and Tax Collectors of each county within the State of Georgia. Dues shall be based upon the populations of the county as determined by the decennial census of the United States as follows: 0 through 19,999 - \$250.00 per annum; 20,000 through 29,999 - \$300.00 per annum; 30,000 through 49,999 - \$350.00 per annum; 50,000 through 79,999 - \$400.00 per annum; 80,000 through 99,999 - \$450.00 per annum, 100,000. through 399,999 - \$500.00 per annum and 400,000 and greater - \$550.00 per annum.

Regular Member in Good Standing – a Regular Member who has paid his or her annual dues shall be considered a Regular Member in Good Standing and subject to any other requirements specified herein, shall be qualified to hold office in the Association. Only a member in good standing shall be qualified to make motions and vote at the Association’s meetings.

Associate Members - \$100.00 per annum. Officials or employees of the State of Georgia, any municipality or county who are interested in the ideals and purposes of this Association but are not qualified for regular membership.

Associate Business Members - \$500.00 per annum. Business entities who are interested in the ideals and purposes of the Association but are not qualified for regular membership. Membership includes, but not limited to, as approved by the executive board, one full page in our GATO directory that is published once every 4 yr election term , 2 GATO directories, recognition on our Official website, and a limited time to speak during the our annual GATO Conference held in May.

Honorary Life Members – No dues are charged for this membership category.

## ARTICLE V

### EXECUTIVE BOARD

#### Section I - Governing Body

The governing body of the Association shall be the Executive Board. The Executive Board shall act as the Corporation's Board of Directors. The Executive Board shall be responsible for all operations of the Association except for those items expressly reserved for the general membership. The Board shall have the power to employ staff, an Executive Director, legal counsel, and a lobbyist as needed and provided for in the Association's annual budget. The Board may amend the approved annual budget as needed during the fiscal year by a two-thirds vote of the quorum present at any meeting of the Board. The Board may authorize any Officer or Officers of the Association to enter into a contract or execute and deliver any instrument or document in the name of and on the behalf of the Association and such authority may be general or confined to specific instances.

#### Section II - Board Members

The Executive Board shall consist of the Association's President, 1<sup>st</sup> Vice President, 2<sup>nd</sup> Vice President, Secretary, Treasurer, all past Presidents who are regular members in good standing and one District Leader from the nineteen (19) districts now recognized by the Association. The President of the Association shall serve as the Chairman of the Board. The Executive Director shall serve as a non-voting member of the Board.

#### Section III - Quorum

For the purpose of transacting official business, a quorum shall consist of not less than thirteen (13) members.

## ARTICLE VI

### OFFICERS AND DISTRICT LEADERS

#### Section I - Qualifications

The Officers of the Association shall consist of a President, 1<sup>st</sup> Vice-President, 2<sup>nd</sup> Vice-President, Secretary and Treasurer. If decided by the Board, one person may retain both the office of Secretary and Treasurer. There shall be selected by each of the nineteen districts a District Leader to represent the district on the Board. To be considered an Officer candidate of the Association, the nominee shall have been a regular member in good standing and served as tax commissioner for two years. A District Leader shall have been a regular member in good standing and tax commissioner for at least two years prior to becoming a District Leader.

## Section II - Selection

At each meeting held in conjunction with the Athens Conference, there shall be elected for a term of one year, by the regular members in good standing who are present and voting, a President, 1<sup>st</sup> Vice President, 2<sup>nd</sup> Vice President, and a Secretary and a Treasurer. Other than the Secretary and Treasurer an Officer may succeed him or herself, but may only serve in that particular office for a maximum of two complete one year terms. Any partial term less than one year shall not count as a term in office. The Secretary and Treasurer may serve an unlimited number of terms. District Leaders shall be selected by the district membership at a district meeting prior to the Athens Conference. The District Leader will serve a term of one year. There are no restrictions on the number of terms a tax commissioner may serve as a District Leader.

## Section III - Vacancy in Office

Whenever a vacancy for the position of Vice President, Secretary or Treasurer may occur, the Executive Board shall appoint any eligible regular member in good standing to fill said vacancy. Such member shall serve until the next annual election. A majority of the Executive Board is required to concur in the appointment. In the event a vacancy occurs in the office of President, the 1<sup>st</sup> Vice President shall immediately succeed thereto. Whenever a vacancy occurs in a District Leader, the tax commissioners in that district shall elect a successor.

## Section IV- Retirement

Whenever any member holding any elective position in the Association vacates the position of county tax commissioner, the office or position the member holds in the Association shall immediately become vacant.

## Section V – Removal from Office

If it is believed that an Officer of the Association is not fulfilling the duties prescribed in these Bylaws, any other Officer of the Association may call an Executive Board Meeting to present evidence of such an accusation. The meeting may occur no earlier than of thirty (30) days from the date of the notice. The notice must state the reason for the meeting and no other business may be conducted at this called meeting. The quorum for this meeting shall be a minimum of eighteen (18) members of the Executive Board. The accused Officer may attend the meeting and defend his or her actions. By a two-thirds majority of those present, the Board may vote to retain the person in his or her current position, vote to grant a leave of absence, or vote to remove the person from his or her position. In the event a leave of absence is granted, the position being vacated shall be filled on an interim basis as prescribed in Article VI, Section III. In the event the person is removed from office, the position shall be filled as prescribed in Article VI, Section III.

## ARTICLE VII

### DUTIES OF OFFICERS

#### Section I - President

The President shall be the chief executive officer of the Association and chair the Executive Board. The President shall preside at all meetings of regular members held for the purpose of transacting Association business and shall be the spokesperson for the Association. The President shall appoint all committees at the request of the Executive Board, and perform such other duties as may be assigned to the President by the Executive Board. The President shall have the authority to create and dissolve Ad Hoc Committees as needed. Said Committees will be appointed by the President. The President shall represent the Association at all Constitutional Officer's Association of Georgia meetings and functions. The President will only vote to break a tie.

#### Section II - 1<sup>st</sup> Vice President

The 1<sup>st</sup> Vice President shall exercise all powers and duties of the President during the absence or inability of the President to act, and shall perform such other duties as may be assigned by the Executive Board. The 1<sup>st</sup> Vice President shall be responsible for maintaining and recruiting Members and Associate Business Members.

#### Section III - 2<sup>nd</sup> Vice President

The 2<sup>nd</sup> Vice President shall be the Education Officer and the Chairperson of the Education Committee in charge of conferences, seminars and workshops. As such officer, the 2<sup>nd</sup> Vice President shall act as the training liaison with the Department of Revenue and the Carl Vision Institute in conjunction with instructions from the President and such other duties as assigned by the President.

#### Section IV – Treasurer

As Treasurer, the officer shall be the chief financial officer of the Association, and shall exercise such authority and perform such duties as may be prescribed by the Executive Board and which are not in conflict with the Bylaws. The Treasurer shall have custody of all funds, securities and legal instruments of the Association, and shall be responsible for their safekeeping. To this end, subject the approval of the Executive Board, the Treasurer may determine the place and manner of depositing and safekeeping of such funds, securities, and legal instruments. The Treasurer shall annually prepare a budget for presentation at the Fall Conference meeting of said Board, and upon its approval or change by the Executive Board, shall have the authority to spend the sums appropriated. The approved Budget shall be presented to the membership at the General Business Meeting held in conjunction with the Fall Conference. A financial statement shall be presented at each of the regularly scheduled Board meetings and all General Business meetings. All checks, drafts or orders for the payment of money, notes or other evidences of indebtedness, shall be signed, either manual or electronic, by the Treasurer. The Association's fiscal year shall coincide with the calendar year January 1 through December 31. The Treasurer shall submit a full accounting of all revenues and expenditures to the Audit Committee at the conclusion of each

fiscal year. The findings of the Audit Committee shall be reported at the Athens Conference to both the Board and to the general membership.

#### Section V - Secretary

The Secretary shall be responsible for giving notice and keeping minutes of all meetings, have custody of the records, correspondence and property of the Association and attest all necessary instruments. The Secretary shall have the general administration of the affairs of the Association, subject to provisions in the Bylaws, and subject to such regulations as may be adopted by the Executive Board. The Secretary shall maintain the Association's Bylaws and distribute them to all members as they are amended. All new tax commissioners shall be provided a copy of the Bylaws and a letter welcoming them to GATO. The Secretary would work in conjunction with Treasurer. The Secretary shall be responsible for sending all correspondence to the general body.

#### Section VI – District Leader

GATO relies on the District Leaders to be the focal point for communication from and to the tax commissioners in their district. The District Leader serves as a liaison between the Executive Board and the general membership and is responsible for representing his/her district at said meetings. They should be alert to the needs of those in their district and help any questions they may have.

District Leaders are strongly encouraged to hold district meetings quarterly or more often as needed. It is most helpful for the quarterly meetings to occur just prior to Association meetings. These meetings are extremely important so that each Tax Commissioner can receive information and present ideas, suggestions, or even criticisms. These meeting may be conducted as regular meetings or via conference calls.

### ARTICLE VIII

#### STANDING COMMITTEES

##### Section I - Standing Committees

There shall be the following standing committees: Audit, Bylaws, Education, Hospitality, Legislative, Membership, Communication, Motor Vehicle, Nominating, and Property Tax. All standing committees shall be composed of not less than three and not more than five members. Additional members may be added to these committees by the President at his or her discretion. The Executive Director shall be a non-voting ad hoc member of each committee. All committees shall maintain notes of its actions or recommendations and present periodic reports to the Board.

##### Section II - District Leaders

Each District Leader shall have the authority to appoint a member of their district to act in their absence at any meeting of the Executive Board.

### Section III - Tax Commissioner of the Year Award

Tax Commissioner of the year is an honor awarded by your peers to the Tax Commissioner who has gone above and beyond for the advancement of our Association whether that be in the forefront or background. The recipient should be a Tax Commissioner who merits the respect and confidence of their peers based on their hard work and dedication to our organization. Annually, each district may nominate one Tax Commissioner for the Tax Commissioner of the Year Award. Said nomination does not have to be from that district. All nominations shall be made at the Executive Board meeting at the Athens Conference. Each nomination shall be supported with a candidates Bio and a statement from that District supporting their districts nomination. During the General Business meeting at our Annual Athens Conference each nominees name shall be placed on a ballot for consideration. Prior to the vote – each candidates Bio and their Districts nomination letter shall be read by the President and/or 1<sup>st</sup> Vice President, to the entire membership in attendance. Ballots will be counted by the 1<sup>st</sup> and 2<sup>nd</sup> Vice Presidents. The candidate receiving the most votes will be elected as Tax Commissioner of the Year. In the case of a tie, all those names that have tied as a top vote receiver shall have their name placed on special ballot and a new/additional vote will then be taken. The Candidate that receives the most votes will be elected Tax Commissioner of the Year. Past recipients or current officers would not be excluded from consideration. It will not be mandatory that a Tax Commissioner of the Year be named each year.

## ARTICLE IX

### FUNDS

#### Section I - Disbursements

The Executive Board shall approve or disapprove any disbursement not provided for by the Bylaws, annual budget or authorized by the membership.

#### Section II - Bonds

At the discretion of the Executive Board, the Treasurer and any other officer, agent or employee of the Association shall furnish a bond in such amount and with such sureties as the Board shall approve. The cost of said bonds shall be paid by the Association, and they shall be deposited and kept as the Executive Board may direct.

#### Section III – Gifts and Contributions

The Executive Board may develop policies by which the Association will accept any fee, contribution, gift, bequest or devise for the support of the Association. Such funds received shall be in accordance with the laws of the State of Georgia, of the United States and with any other relevant jurisdiction.

## Section IV - Budget

The Treasurer is hereby authorized to pay such expenses of the organization as may be allowed in the budget which has been approved in accordance with the Bylaws.

## ARTICLE X

### MEETINGS

#### Section I - General Business Meetings

1. The Association shall hold a semi-annual General Business Meeting in conjunction with the Athens Conference. In addition to any other business that may come before the membership, the Association's regular membership who are qualified to vote shall hold elections for the Officers of the Association and select the Tax Commissioner of the Year.
2. The Association shall hold a semi-annual General Business Meeting in conjunction with the Fall Conference. In addition to any other business that may come before the membership, the Association's regular membership who are qualified to vote shall adopt a budget for the upcoming year and adopt the Association's Legislative Policy Statement.
3. If a Summer Conference is held, the Board may call a General Business Meeting at that time.
4. Additional General Business Meetings may be held at the call of the President or by a majority of the Executive Board.
5. Twenty-five (25) regular members qualified to vote shall constitute a quorum for the purpose of conducting business.
6. General Business Meetings shall be open to all Regular Members. The Executive Director shall be an ad hoc non-voting member.

#### Section II - Executive Board Meetings

The Executive Board shall hold quarterly meetings, each of which will be in conjunction with the Legislative Reception Meeting, the Athens Conference, Summer Conference and Fall Conference.

- 1- Thirteen (13) members of said Board shall constitute a quorum.
- 2- Board members may participate and be counted present by any means available including telephonic or video conferencing.
- 3- In the event a District Leader cannot attend he or she may appoint a member of their district to serve as a proxy District Leader.
- 4- In the event that a Past President cannot attend, he or she may appoint any member in good standing to serve as their proxy.
- 5- Those serving as a proxy must be in attendance to cast a vote.
- 6- All proxies must be provided in writing to the GATO President (via text, email, or handwritten) before the meeting starts.

#### Section III – Notice and Parliamentary Procedure

At least five (5) days notice of the time, place, and purpose of all meetings of the Board or Association shall be given to the membership or Board, as the case may be, by the Secretary. The

only exception to this notice requirement is in the event there is need to amend the Bylaws of the Association. Those notice requirements are specified in Article XIII of the Constitution. Robert's Rules of Order will be used to conduct all meetings in instances not covered in these Bylaws.

## ARTICLE XI

### NOMINATIONS AND ELECTIONS

#### Section I - Election of Officers

The President, 1<sup>st</sup> Vice President, 2<sup>nd</sup> Vice President, Secretary and Treasurer shall be elected at the annual meeting of the Association held at during Athens Conference.

#### Section II - Nominating Committee

The members of the Executive Board shall be the nominating committee for the purpose of nominating the President, 1<sup>st</sup> Vice President, 2<sup>nd</sup> Vice President, Treasurer and Secretary. Each District may nominate one qualified candidate for each office to be filled for the ensuing year. Nominations shall be presented by the District Leader at the Board Meeting held in conjunction with the Legislative Reception meeting. Additional nominations may be made during the Board meeting. The Executive Board shall select from the nominations; one candidate for each office. These names shall serve as the Association's ballot and shall be announced to the membership 30 days prior to the Athens Conference. Additional nominations may be made from the floor at the Athens Conference meeting by any regular member in good standing.

#### Section III - Holding Elections

The manner of holding elections, including the forms to be used, the method of voting, the counting of ballots, and the rules of procedure pertaining thereto, shall be prescribed by the Executive Board. Officers elected at this meeting shall be installed during the meeting and assume the duties of their office at the conclusion of the Athens Conference.

#### Section IV - COAG Representative

The Georgia Association of Tax Officials and its members shall be participating members of the Constitutional Officers Association of Georgia (COAG) and when required, a past president of GATO shall be nominated by the Executive Board at the Athens Conference meeting to represent GATO as an officer in the Constitutional Officers Association of Georgia. In the event a past president is not available, unwilling or considered unqualified to serve by the Executive Board of the Association, any regular member of the Association may be nominated. Such nominated representative will assume office with the Constitutional Officers Association of Georgia when elected by the membership of the Constitutional Officers Association of Georgia.

## ARTICLE XII

### LEGISLATION

#### Section I – Policy Procedure

Proposed legislation originating from the Association may be presented to the members at any conference, but no final vote will be taken until the next succeeding conference. Once the Association has taken a position on proposed legislation, no additional vote may be taken unless notice to each member is given at least 30 days prior to the proposed subsequent vote. Proxy votes shall be allowed upon written request of the member provided the request is furnished to the Executive Board prior to the time of voting.

#### Section II – Called Meeting

Legislation arising during the term of the General Assembly, which has an impact on members, may require immediate action. The President may, therefore, call a meeting of the Executive Board whereby a vote may be taken as to the Association's position on the proposed legislation. At least a five (5) day notice of the time, place and purpose of the meeting shall be given to the members of the Board prior to the meeting.

#### Section III – Emergency Meeting

In lieu of the called meeting in Section II, the President or other Officer in the absence of the President may utilize a phone or email poll of the Executive Board members to determine the position of the Board concerning the proposed legislation.

#### Section IV – Non-GATO Legislation

Either pending or proposed Legislation that was not sponsored by GATO may also be debated and a position taken at the Winter Legislative Conference by the membership in attendance.

#### Section V – Communication

Any position taken by GATO shall be communicated to the chair of the Legislative Committee and to the Association's lobbyist by the President.

## ARTICLE XIII

### AMENDMENTS

#### Section I – Amendments to the Bylaws

The Corporate Bylaws may be amended at the annual Athens Conference during the General Business Meeting. All proposed amendments to the Association's Corporate Bylaws must be submitted to the Officers for consideration by the Association's membership no later than 60 days prior to the Athens Conference. Any Regular Member in good standing may submit an amendment to the Secretary. The amendment must be presented in writing along with an explanation of the reason for the change. The 60 day requirement is waived if the recommended amendment is from the Bylaws Committee. The Chair of the committee shall submit the committee's recommendation to the Secretary no later than 45 days prior to the Athens Conference. In either case, the Board Secretary shall immediately send out a copy of said proposed amendment to the full Board. The Secretary shall also send out a copy of the proposed amendment to the full membership at least 30 days prior to the Athens Conference. Such copy may be sent by letter, fax or email. The proposal may also be posted on the Association's web site. A two-thirds vote of the members present at the Athens Conference General Business Meeting will be required for adoption. No proxy votes are allowed.