

BY-LAWS

THE NORTHEASTERN REGIONAL ASSOCIATION  
OF ASSESSING OFFICERS, INC.

(As Amended May 20, 2024)

ARTICLE I

NAME

The name of the corporation shall be “The Northeastern Regional Association of Assessing Officers, Inc.”.

ARTICLE II

PURPOSES

The purposes of this corporation are as follows:

- A. To provide training and educational opportunities for assessing officials:
- B. To organize an annual conference on assessment administration for the benefit of assessing officers in the Northeastern United States and Canadian Provinces:
- C. To improve the standards of assessment practices in the Northeastern United States and Canadian provinces:
- D. To better acquaint assessing officials of the Northeastern United States and Canadian provinces with more efficient and uniform administration of tax laws; and
- E. To furnish an opportunity for discussion upon subjects relating to general property taxation.

ARTICLE III

AFFILIATION

The corporation shall be affiliated with the International Association of Assessing Officers.

## ARTICLE IV

### MEMBERSHIP

Section 1. There shall be three classes of membership in the corporation; active, associate and subscribing.

Active members shall be persons actually employed as public assessing officials or in some governmental position related to the assessing field who are desirous of being periodically informed of the activities of the corporation and who pay such dues as may be established by the Board of Directors from time to time. All past presidents of the corporation who pay dues as so established shall be active members without regard to the status of their employment. Individuals serving as Executive Directors of member states assessing associations and who pay dues shall be active members of the organization. Only active members of the corporation shall be entitled to vote on matters coming before the general conference meeting of the corporation.

Associate members shall be persons who have retired as governmental assessing officers or from a governmental position related to the assessing field and who are not otherwise engaged in the field of property taxation, or persons who are engaged in the study or teaching of property taxation and assessing, and who pay such dues as may be established by the Board of Directors from time to time.

Subscribing members shall be corporation, partnerships or other legal entities or persons not assessing officers or officials who are interested in the activities of the corporation and who shall pay such dues as the Board of Directors may establish from time to time.

Section 2. The assessing associations of the following United States and Canadian provinces are recognized as members of the corporation: 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, Vermont. Additional states or provinces can be added by a vote of the NRAAO Board of Directors at their Annual Meeting and then voted at the General Business Meeting by the membership. Prior to a vote the NRAAO must receive a written request from the state or province's assessing association.

A. Jurisdictional Presidents of the assessing associations shall be deemed to be members in good standing upon their election or appointment to their position, provided that such jurisdictional President shall pay their required membership dues on or before the next meeting following their election or appointment to that office. In the event the Jurisdictional President declines appointment, the Jurisdiction shall appoint a representative from the Jurisdiction. Said representative shall comply with the dues requirements.

## ARTICLE V

### MEMBERSHIP MEETING

Section 1. There shall be an annual meeting of the members of the corporation 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 corporation, 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:
  - (i) a person elected or appointed by each member state or provincial Association as a director to the Northeastern Regional Association of Assessing Officers, Inc.:
  - (ii) the current president of each member state or provincial association; or his/her designee
  - (iii) one current state or provincial International Association of Assessing Officers (IAAO) representative provided he or she is a member of the association and an IAAO member who is elected or appointed by a state or provincial association.
  - (iv) All past presidents of the corporation.
  - (v) All current officers of the corporation.

Section 2. Any director in good standing may appoint a proxy from his or her jurisdiction in writing if unable to attend any meetings, which proxy shall have the same powers and responsibilities as the director. Any Past President of the corporation, in good standing, may appoint another member as his or her proxy from his or her jurisdiction, in writing, if unable to attend any meetings, provided that the Past President has attended at least one meeting of the Board held during the previous two years, which proxy shall have the same powers and responsibilities as the Past President. Any proxy must be an active member in good standing.

Section 3. The Board of Directors shall be comprised only of active members of this corporation, and any person otherwise qualifying under the provisions of Sections 1 and 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. An autumn meeting shall be held no earlier than October 1<sup>st</sup> nor no later than November 15<sup>th</sup> of each year within a 100 mile radius of the City of Boston, Massachusetts. The other regular meeting shall be held during each annual conference prior to the annual membership meeting.

Section 2. All decisions of the Board of Directors shall require a simple majority vote. A quorum shall consist of ten Directors or Proxies. Any director present at a meeting of the Board of Directors who has not paid his or her annual dues at least seven days prior to the annual conference shall not be counted for the purpose of constituting a quorum and shall not be permitted to vote at either the annual meeting or the autumn meeting. Further, such director shall not be reimbursed for travel expenses for attendance at the autumn meeting. The proxy given by any director whose dues have not been so paid shall not be recognized at either the annual or autumn meeting of the Board of Directors.

Section 3. All members of the Board of Directors shall be notified by first class mail or electronic mail, at least fifteen days prior to any Board of Directors Meeting.

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

Section 5. Whenever the President or any ten Directors certify in writing to the Secretary that a decision of the Board of Directors is necessary for the furtherance of the purposes of the corporation 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, which postcard shall be returned to the Secretary and postmarked not more than fourteen (14) 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.

Section 6. Each Director and each person holding a proxy from a Director who attends an autumn meeting of the Board of Directors shall be reimbursed their travel expenses for attendance at such meeting. If travel is by motor vehicle, reimbursement shall be at a mileage rate to be established annually by the Board of Directors. If travel is by public transportation, reimbursement shall be for the actual cost incurred.

## ARTICLE VIII

### OFFICERS

Section 1. The officers of the corporation 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 an active member and member of the host state or provincial association for the next scheduled annual conference and shall be the president-elect of the prior year unless, by reason of his death, inability or refusal to act, he is incapable of assuming the duties of president.

The vice-president shall be an active member and member of the host state or provincial association for the next scheduled annual conference.

The president-elect shall be an active member and member of the host state or provincial association for the next scheduled annual conference two years from his/her election.

The secretary and treasurer shall be active members and members of member state or provincial associations or former public assessing officials who are not employed in any capacity whatsoever related to property taxation and assessing.

Section 3. All officers shall be active members of the corporation.

Section 4. 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 5. The president shall be the chief executive officer of the corporation. Subject only to the authority of the Board of Directors, he shall have general charge and supervision over, and responsibility for, the business and affairs of the corporation. 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 corporation, 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 power and duties of management usually vested in the office of president of a corporation.

Section 6. The vice-president shall perform such duties and have such authority as from time to time may be delegated to them 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 7. In the event, that the vice-president, secretary, or treasurer cannot serve due to the inability or refusal to act, the president has the authority to appoint a replacement until the next election.

Section 8. The president-elect shall assist and consult with the president to the end that the president-elect shall familiarize themselves with the duties and responsibilities of the office of president. In the event that the president-elect cannot serve due to the inability or refusal to act, the succeeding host state shall recommend to the president an individual to serve the term of president-elect until the next election.

Section 9. The treasurer shall have custody of the funds and securities of the corporation and shall keep or cause to be kept regular books of account for the corporation. 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 10. 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 corporation and 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 corporation shall be deposited in accounts maintained in the corporation's name in federal or state chartered banks.

Section 2. The corporation shall maintain the following accounts:

- A. Membership Dues Account;
- B. Operating Checking Account;
- C. Such other accounts as the Treasurer, in his or 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. 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 quarterly. The Chairperson of the Membership Committee shall be bonded in the amount required.

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 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. In the event that the host state has been authorized for a split conference then the net proceeds of cost and expenses shall be distributed to the host state and the NRAAO according to the contract. The NRAAO return shall be returned by October 1<sup>st</sup> following the conference. Included with the return should be an income and expense sheet.

Section 5. The Treasurer shall be authorized to sign checks on all other accounts maintained by the corporation, and the Treasurer shall be bonded in an amount to be established annually by the Board of Directors at its autumn meeting.

Section 6. The Treasurer shall be an alternate signer of the checks drawn on the membership dues account and the secretary shall be an alternate signer of checks drawn on all other accounts maintained by the corporation other than annual conference accounts.

Section 7. There shall be a complete annual financial report made to the Board of Directors at its autumn meeting following each annual conference. Each annual conference committee shall submit a complete financial account of the conference to the Treasurer of the corporation together with a check for all of the proceeds based on any agreed split thereof then reasonably available on or before October 1<sup>st</sup> following 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 Budget Advisory/Audit committee consisting of not less than three (3) members.

## ARTICLE X

### COMMITTEES

Section 1. All committees of this organization and their chairpersons, except the annual conference Committee, shall be appointed by the president. The terms of office of all committees, except the Conference Advisory committee and their chairpersons shall terminate upon expiration of the term of the president who appointed them unless sooner replaced by the action of the president.

Section 2. The Annual Conference Committee and chairpersons shall be appointed by the host state or provincial association.

Section 3. There shall be the following standing committees of this organization, 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. Conference Advisory Committee; and
- D. Education Committee.
- E. Budget/Audit Committee

Section 4. The Executive Committee shall consist of the officers of the corporation. It shall manage the business and property of the corporation 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 present and future action of the Board of Directors.

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

Section 6. The Conference Advisory 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 and to the responsible annual conference committee. Each annual conference committee shall advise the Conference Advisory Committee of the proposed site or sites for the conference to be conducted by it not less than two and one-half years prior to the scheduled date of such conference. Not more than six months following receipt of such notification, the Conference Advisory Committee shall make its feasibility report. In addition, the conference Advisory Committee shall provide such other advice and assistance as may be requested by annual conference committees or as may be directed by the Board of Directors requested by an annual conference committee. The Conference Advisory Committee shall consist of five members each appointed for a three year term.

Section 7. The Education Committee shall assist the host state in conducting continuing education programs to advance the purposes of the corporation.

Section 8. Annual Conference Committees shall conduct an annual conference in accordance with the purposes of this corporation and shall file a written report concerning such conference with the Board of Directors at the Board's meeting to be held between October 1<sup>st</sup> and November 15<sup>th</sup> of the year of the conference.

Section 9. The president may, from time to time, appoint special committees as need for the same may arise.



## 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 corporation'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 forty-five 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 in 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."