

# CONSTITUTION OF THE NORTH CAROLINA ASSOCIATION OF ASSESSING OFFICERS

## ARTICLE I NAME AND OBJECTIVES

Section 1. The name of this Association shall be The North Carolina Association of Assessing Officers.

Section 2. Its objective shall be to improve the standards of assessment procedure and practice; to foster public understanding of the standards and procedures employed in the appraisal and assessment of property for taxation; to cooperate with other agencies interested in the improvement of assessment administration; and to promote equity in real and personal property assessment. The NCAAO is a non-profit organization under the auspices of the IAAO.

## ARTICLE II MEMBERSHIP AND DUES

Section 1. *Regular Members.* All County Assessors and Tax Administrators of the State of North Carolina who have been duly appointed are Regular Members. There **may** be more than one Regular Member per County. Annual dues in the amount of \$40.00 shall be payable on or before each annual meeting or the first Executive Committee Meeting of the New Year.

Section 2. *Associate Members.* Persons not eligible for regular membership but who are employed by a North Carolina County or by the State of North Carolina and who are actively engaged in property tax assessment may become associate members. Annual dues for associate members shall be \$15.00 payable on or before each annual meeting.

Section 3. *Subscribing Members.* Persons not eligible as regular or associate members but who are interested in the science of assessment and who subscribe to the objectives of the Association, shall be eligible to become subscribing members. Annual dues for subscribing members shall be \$75.00 payable on or before the first Executive Committee Meeting of the New Year.

Section 4. *Honorary Members* Persons who, in the opinion of the Executive Committee, have made distinct contributions to the science and advancement of assessment administration shall be eligible as honorary members. Honorary membership shall be conferred for life and no dues or fees of any kind shall be required. Provided that not more than two (2) such honorary memberships shall be conferred in any one year, unless approved by at least 60% of the all active members present and voting at the and annual meeting.

Section 5. *Rejection.* The right to reject any application for other than regular membership is hereby reserved to the Executive Committee.

Section 6. *Voting Rights.* The right to vote is reserved to all regular and associate members in good standing exclusively.

Section 7. *Transfer of Membership.* Whenever the dues of a regular or associate member are paid by the employer and he or she resigns, retires, or otherwise vacates the position during the period for which the dues have been paid, the membership may be transferred to the successor upon receipt of written notice to the Association by said employer.

Section 8. *Ethics.* Every member upon admission to the Association agrees to conduct himself or herself in a manner that shall reflect credit upon the profession of assessing; to protect that profession from any form of activity found to be unjust, unethical or detrimental to the public or to the profession; and to give strict adherence to the Code of Ethics which has been adopted by the International Association of Assessing Officers.

## **ARTICLE III OFFICERS**

Section 1. *Selection.* At each annual meeting there shall be elected, from the regular members in good standing, for a term of one (1) year by the regular members in good standing who are present a President, a Vice-President, a Treasurer, and a Secretary. For the purposes of this section, a regular member is in good standing when he or she is not delinquent in payment of dues.

Section 2. *Executive Committee.* The executive Committee shall consist of the President, the immediate Past President, the Vice-President, the Treasurer, the Secretary, and one **member** in good standing from each **Regional** District elected by that Regional District Membership. The President shall be the Chairman of the Executive Committee and shall have the power to call the committee together in the interest of the Association at **his**/her discretion or upon written request of at least five committee members. The governing body of the Association shall be the Executive Committee, who shall have the power to pass any resolution or by-law it may deem necessary to accomplish the purposes of the Association which is not in conflict with any of the provisions of this Constitution or resolutions or by-laws adopted in meetings of the Association.

Section 3. *Quorum.* For the purpose of transacting official business, a quorum of the Executive Committee shall consist of not less than seven (7) members consisting of; President, Vice-President, Treasurer, Secretary, Immediate Past-President and seven (7) Regional Tax Association Presidents.

Section 4. *Vacancy of Office.* Whenever a vacancy in any office or on the Executive Committee shall occur, the President shall appoint a regular member in good standing to fill said vacancy, who shall serve until the next annual meeting, provided that when a vacancy occurs in the office of the President, the Vice-President shall immediately succeed thereto.

Section 5. *Executive Secretary* The Office of Executive Secretary was established at the 1993 business session of the Association on Dec. 1, 1993 and became effective on said date. The Executive Secretary will serve the Association at the pleasure of the Executive Board continuously until he /she notifies the President in writing of his/her resignation from said position, or the President notifies the Executive Secretary in writing that he has been relieved of his duties by the Executive Committee.

## **ARTICLE IV DUTIES OF OFFICERS**

Section 1. *President.* The President shall preside at all general Association meetings and Executive Committee meetings, or shall designate the Vice-President or other regular member in good standing for that purpose. Meetings shall be conducted under Roberts Rules of Order. The President shall have power to appoint regular or special committees as he/she may deem necessary.

Section 2. *Vice-President.* The Vice-President shall exercise all powers and duties of the president during his/her absence or inability to act and shall perform such other duties as may be assigned to him/her by the Executive Committee.

Section 3. *Treasurer.* The treasurer shall be the chief financial agent of the Association and shall exercise such authority and perform such duties as may be prescribed by the Executive Committee. 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 he or she may, subject to the approval of the Executive Committee, determine the place and manner of depositing and safekeeping such funds, securities, and legal instruments. A correct account of all receipts and disbursements must be kept and a complete up-to-date report submitted at each annual meeting of the Executive Committee and Annual Business Meeting. The Executive Committee shall have full right to examine and/or cause audit to be made annually. The treasurer shall furnish a surety bond at the expense of the Association in such amount as prescribed by the Executive Committee. The treasurer will submit a copy of all checks written and a copy of accompanying invoices to the Executive Secretary on a quarterly basis. The treasurer will submit a copy of all bank statements to the Executive Secretary as soon as they become available to the Treasurer.

Section 4. *Secretary.* The Secretary shall keep a roll of all members of the Association and a true up-to-date record of all proceedings of the Association and meetings of the Executive Committee, subject to the inspection and approval of the Executive Committee, which shall be turned over to his/her immediate successor in office. The Secretary will communicate quarterly with the Executive Secretary on matters relating to maintenance of the current membership rolls. The Secretary will submit any other business information to the Executive Secretary as directed by the President.

Section 5. *Executive Secretary.* Acting under direction of the President, the Executive Secretary shall assist with maintaining the association's official membership roster. Acting under direction of the association's Treasurer, the Executive Secretary shall manage the association's fiscal affairs, maintain the association's accounts receivable, to include notice and collection of member dues, and reporting quarterly to the association's President, Vice President, Treasurer, and Secretary, a listing of the association's collections, and bank account balances. Acting under direction of the publication committee chairperson, maintain communication lines between the association's members, regional associations, and County Commissioners Association. This includes preparation of an association news bulletin and submission of newsworthy information to the County Lines publication. Acting under direction of the association's President and Program Chairperson, assist in planning and coordination of the Association meetings, and perform other duties as directed by the President. The Executive Secretary shall establish and maintain a communication system for notifying Regular members of serious illness and/or the death of members, and will send flowers in the name of the Association. The Executive Secretary shall be compensated quarterly in the amount agreeable to him and the Executive Committee, plus reasonable expenses for telephone, postage, and office supplies. The Executive Secretary shall be reimbursed for travel expenses, including mileage, meals, and lodging, to attend the NCTCA and NCAAO conferences and other meetings as directed by the President. Compensation shall be reviewed annually by the association's Executive Committee and adjusted, if necessary, by a vote of the **Committee**. The Executive Secretary is a contract employee of the Association.

## **ARTICLE V MEETINGS**

Section 1. *Meetings.* The association shall hold its annual meeting each year at the annual conference location or approved location by the Executive Committee. The meeting shall be devoted to discussion of matters of interest to assessing officers. Officers of the Association shall be elected at this meeting. The Executive Committee shall have authority to call special meetings at such time as they shall see fit.

## **ARTICLE VI NOMINATIONS AND ELECTIONS**

Section 1. *Nominating Committee.* The President shall appoint each year a Nominating Committee consisting of five (5) regular members in good standing who shall select one name from the regular members in good standing as a candidate for each office and make necessary reports at each annual meeting.

Section 2. *Additional Nominations.* Additional nominations may be made from the floor at any annual meeting by any **member** in good standing,

Section 3. *Holding Election.* The manner of holding elections, method of voting, the counting of ballots and the rules of procedure pertaining thereto shall be prescribed by the Executive Committee.

## **ARTICLE VII AMENDMENTS**

Section 1. *Amendments.* This Constitution may be amended by a majority vote of all members in good standing present and voting at the annual meeting, provided that any such amendment has either been circulated to the all members in good standing at least thirty (30) days prior to the meeting or has been considered and recommended for adoption by the Executive Committee.

## **ARTICLE VIII FISCAL YEAR**

Section 1. *Fiscal Year.* The fiscal year of the Association shall be from January 1 to December 31.

## **NCAAO BY-LAWS COMMITTEES**

The following Standing Committees shall be appointed by the President, each year:

1. Legislative Committee
2. Education and Professional Development Committee
3. Resolutions/Publications Committee

4. Nominating Committee
5. Fall Conference Site Selection Committee
6. Fall Conference Program Committee
7. Budget Committee
8. Machinery Act Committee
9. Personal Property Committee
10. General Reappraisal Standards and Guidelines Committee
11. Personal Property Advisory Committee
12. VTS Committee
13. Use Value Committee

And AD-HOC committees necessary to maintain the Associations objectives.

## **PAYMENT OF DUES**

The Executive Secretary of the Association will send out statements of dues for membership by February 1st, of each year. All dues are to be made payable to NCAAO. The Executive Secretary will provide the current and potential members an opportunity to pay the next years dues with their Fall Conference Registration. Applications for membership will be available at the Fall Conference. The Executive Secretary will provide membership applications to all future members of the association via PTAX, or other electronic means, in January. All dues are to be made payable to the NCAAO.

## **CODE OF ETHICS**

The Association endorses the Code of Ethics of the International Association of Assessing Officers, which is as follows:

Each member of IAAO agrees that he will:

1. Cooperate fully with other members in all matters affecting his official duties.
2. Conduct his activities in a manner that will reflect credit upon him, other members and the IAAO.
3. Cooperate with the IAAO and its officers in all matters, including, but not limited to, the investigation, censure, discipline or expulsion of members who by their conduct prejudice their professional status or the reputation of the IAAO.
4. Protect the professional reputation of other members of IAAO who subscribe to and abide by this Code of Ethics.
5. Treat as confidential all information concerning persons or their property obtained in his official capacity, except for lawfully authorized uses. It is proper for members employed by different jurisdictions to exchange factual information concerning persons or their property to aid either or both in the assessment of property legally subject to taxation.
6. Perform his assessment duties in a manner consistent with statutory requirements without advocacy for accommodation or any particular interests, being factual, objective, unbiased and honest in his/her conclusion.
7. Maintain, at all times, a courteous and respectful attitude in his relations with taxpayers, public officials and the public generally, and to compel a similar attitude on the part of his/her subordinates.
8. Give full faith and allegiance to his oath of office, apply the laws of his jurisdiction to all taxpayers alike, and obey all applicable laws and regulations.
9. Conform in all respects to this Code of Ethics, The Standards of Professional Conduct and the

Constitution of the IAAO as the same may be amended from time to time.

## **CREED**

The Association endorses the Creed of the International Association of Assessing Officers, which is as follows:

As an assessing officer, I have a firm belief in the dignity and worth of the services performed by assessors. I accept the obligations attaching to the performance of these professional services with a deep sense of my own personal responsibility as a public servant. I subscribe without reservation to the following fundamental beliefs concerning my obligations as an assessor:

I am obligated to uphold the laws governing assessment of properties within my jurisdiction.

Except as modified bylaw, uniformity of assessments among properties and classes of property is fundamental to good assessment practice.

The public has the right to expect not only that I will endeavor to discharge my duties to the best of my ability but also that I will constantly work and study to increase my knowledge and effectiveness.

I have a duty to share with other assessing officers whatever knowledge I acquire which will aid in improving assessment administration generally.

I must be respectful, tolerant, straightforward, and completely objective in the discharge of all my duties as an assessing officer.

## **ELECTIONS**

Unless otherwise prescribed by the Executive Committee, all elections and other votes shall be conducted by voice vote. However, before a vote is taken in any election or on any motion, any regular member in good standing may call for a vote by secret ballot, which call shall be sustained by one-third of those present and voting. When voting is by secret ballot, the President shall appoint a three-member teller committee to count the ballots.

## **QUORUM**

The attendance at the annual meeting of the regular members in good standing shall constitute a quorum.

## **PARLIAMENTARY AUTHORITY**

The chair shall have the authority to limit the number of times and length of speech of any member on any subject presented at any meeting.

## **AMENDMENTS**

Any amendment to these by-laws may be proposed at any regular business meeting to be adopted by a majority vote, provided that any such amendment has either been circulated to the: members in good standing at least thirty (30) days prior to the meeting or has been considered and recommended for adoption by the Executive Committee.