

# **WINDHAM AREA ASSESORS' ASSOCIATION, INC.**

## **CONSTITUTION AND BY LAWS**

This Constitution and Bylaws are intended to supplement and implement applicable provisions of law and of the Certificate of Incorporation (the "Certificate of Incorporation") of **WINDHAM AREA ASSESORS' ASSOCIATION, INC.**, a Connecticut Nonstock Corporation (the "Corporation").

### **ARTICLE I**

#### **Name; Offices**

##### **Section 1: Name**

This Association shall be named the Windham Area Assessors' Association, Inc.

##### **Section 2: Office(s)**

The principal office of the Corporation shall be located within Windham County in the State of Connecticut, at such place as the Board of Directors shall from time to time designate. The street address of the Corporation's initial principal office is **8 Community Avenue, Plainfield, Connecticut**. The Corporation may maintain additional offices at such other places, within or without the State of Connecticut, as the Board of Directors may designate. The Corporation shall continuously maintain within the State of Connecticut a registered office at such place as may be designated by the Board of Directors.

### **Article II**

#### **Purposes**

##### **Section 1: IRC Section 501(c)(3) Purposes**

The Corporation shall be organized and operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code. The business of the Corporation shall not be conducted for the financial profit of its Members but shall be conducted for the mutual benefit of its Members.

In furtherance thereof, the nature of the activities to be conducted and the purpose(s) to be promoted by the Corporation are described as follows:

The purpose of this Corporation shall be to increase the efficiency of area Assessing Officers in the performance of their duties through mutual cooperation, to improve the standards of assessment practices within Windham County, State of Connecticut, and to assist The Connecticut Association of Assessing Officers, Inc. ("CAAO"), a professional organization

organized pursuant to Section 501(c) of the Internal Revenue Code and which is affiliated with the International Association of Assessing Officers, in every reasonable way. Fulfillment of such purpose may include, but not be limited to, sponsoring various educational symposiums and workshops for its members and funding therefor may be fulfilled, *inter alia*, through grant applications and direct contributions, gifts, bequests and/or devises of funds and property from public and private donors.

Provided, however, that the Corporation may engage in any lawful act or activity for which a corporation may be formed under the Connecticut Revised Nonstock Corporation Act that is not inconsistent with the express limitations contained above or elsewhere in the Certificate of Incorporation.

## **ARTICLE III**

### **Membership; Dues**

#### **Section 1:     Membership**

Membership in the Corporation shall be open to all public officials actively engaged in the Assessment Field. Members shall include, but not be limited to Assessors, clerks and other employees of the Assessor's Office so designated by the local Assessor. Additional membership shall be granted to all other candidates approved by the Board of Directors.

The Board of Directors may confer life membership on one who has been a member of the Corporation or its predecessor, Windham Area Assessor's Association, Inc. for fifteen (15) years or more, and who has retired from the assessment profession. Life members shall have all of the rights and privileges of members, but without the obligation to pay membership dues.

There shall be one class of membership.

#### **Section 2:     Dues**

The dues shall be determined annually, by the membership, present at the Corporation's May meeting. Dues shall be payable in a single payment during the month of September. If dues are not paid within the succeeding sixty (60) days, the delinquent Member forfeits all voting rights and privileges of membership until such obligation is fulfilled. Each member may invite a guest to any meeting at no additional cost.

#### **Section 3:     Refunds**

No dues will be refunded.

### **Section 3: Annual Meeting**

The annual meeting of the Members shall be held at such time and place during the month of May as may be determined by the Board of Directors, at which time elections will be held to fill vacant Officer and/or Board of Directors positions.

### **Section 4: Special Meetings**

The Board of Directors may call special meetings of the Members at any time, the notice of which shall include a description of the purpose(s) for which the meeting is called.

### **Section 5: Notice**

The Board of Directors must give Members at least two (2) weeks' notice of all annual and special meetings. Any action concerning the by-laws or matters other than the election of Officers, which require the vote of the Members, must be specifically described.

### **Section 6: Chairperson**

Meetings shall be presided over by the President and in the President's absence, Vice President who shall determine the order of business and establish rules for the conduct of the meeting.

### **Section 7: Voting**

Only Members in good standing may vote. A majority of Members present is necessary to make a decision, except where some other number is required by this Constitution and Bylaws. Proxy voting and telephone voting is permitted. Such votes must be received prior to the vote being tabulated.

## **ARTICLE IV BOARD OF DIRECTORS**

### **Section 1: Directors**

The governing body of the Corporation is the Board of Directors, which has authority and is responsible for the supervision, control and direction of the Corporation.

### **Section 2: Composition of The Board**

The Board of Directors consists of the four (4) officers and no more than 2, who shall be the County representative and immediate past president. Members in good standing can be nominated to serve on the Board once they are approved by a majority vote.

### **Section 3: Compensation**

Board members shall not receive compensation for their services as Board members and no Board member shall directly or indirectly receive any personal gain, profit or advantage from his/her office. A Board member may be reimbursed for actual expenses incurred in discharging the business of the organization.

### **Section 4: Vacancies**

If a vacancy occurs on the Board for any reason, the Board of Directors may appoint a new member in good standing to serve the remainder of the term.

### **Section 5: Meetings for Board of Directors**

The Board of Directors shall hold a minimum of eight (8) regular meetings a year, at whatever time and place it selects, but they shall be held on the third Wednesday of *February, March, April, May, June, October, November and December*. Suspension of, or change of date of any future monthly meetings, may be made by a simple majority vote of the members of the Board present at a regular monthly or called special meeting. All Members of the Corporation shall be notified of any change in regular scheduled meetings and of any called special meetings.

The quorum of the Board shall consist of one-third (1/3) of its members, at least one (1) of whom is an Officer. Board members are required to attend a minimum of four (4) meetings annually. No notice of the date, time, place or purpose of a regular meeting is required. However, unless written notice of the meeting and its purpose are given, no by-law may be brought up for adoption, amendment or appeal. A majority of Directors where a quorum is present is necessary to make a decision, except where some other number is required by these By-laws. Proxy voting is not permitted. Directors must be in attendance to vote.

### **Section 6: Special Meetings of The Board of Directors**

Special meetings of the Board of Directors shall be preceded by at least two (2) days' notice of the date, time and place of the meeting. Notice of a special meeting need not include a description of the purpose for which the meeting is called, unless the purpose is to adopt, amend or appeal a by-law.

### **Section 7: Rules**

The Board of Directors may establish rules that are consistent with these By-laws for the policies, procedures and programs of the Corporation.

## **Section 8: Removal**

The Board of Directors may remove any board member for any adequate reason, by a two-thirds (2/3) vote by the Board of Directors.

# **ARTICLE V Officers**

## **Section 1: Officers**

The officers of this Association shall consist of the following: President, Vice President, Treasurer, and Secretary. In addition to these officers, there shall also be a non-voting County Representative to the CAAO who shall be elected by majority vote of the membership of the Corporation. Members may email their vote to the Secretary at least one (1) day prior to the annual meeting of the Corporation or vote in person during the Corporation's annual meeting. The annual meeting of the Corporation shall be held in the month of May of each year. The Secretary will announce the results at the annual meeting and the representative shall then serve from June through the following May.

## **Section 2: Responsibilities of The Officers**

The Officers perform those duties ascribed to them and such other duties assigned to them by the Board of Directors.

### **PRESIDENT**

- Presides at all meetings of the Membership and Board of Directors
- Creates an agenda with the Secretary
- Appoints people to committees and assigns committee chairs
- Serves as the contact for Board issues
- Appoints all committees deemed necessary by the President

### **VICE PRESIDENT**

- Prepares to assume the office of the President
- Fulfills duties when the President is absent or is unable to act
- Serves on committees as requested to learn the operations thereof
- Works closely with the President to transfer knowledge and history to prepare for leadership
- Performs such other duties as the President shall assign.

#### **SECRETARY**

- Provides appropriate notice of Board and Membership meetings
- Keeps accurate minutes of all Board and Membership meetings and presents them for approval before the appropriate body
- Distributes background information for agenda items and reports to be discussed
- Shall keep the membership lists of Members
- Perform other duties as may from time to time be delegated by the President.

#### **TREASURER**

- Reconciles bank accounts and produces financial statements, which are presented at Board meetings
- Ensures tax-related documents and legal forms are filed on time, such as the documents required to maintain the organization's tax-exempt status
- Serves as chair of the finance committee, if one is established
- Manages, with the finance committee, if one is established, the Board's review of and action on its financial responsibilities as well as assisting in preparing the annual budget to the Board for approval.
- The books of record maintained by the Treasurer shall be audited by a committee consisting of the immediate Past President and a Member appointed by the incoming President.
- He/she collects & disperses money as authorized by the Board of Directors.

### **Section 3: Election of Officers**

The officers shall be elected at the annual Membership meeting and shall serve for a term of one (1) year. A nominating committee shall be appointed by the President at the Corporation's March regular meeting and the nominating committee shall present the proposed slate at the Corporation's regular April meeting. Nominations shall also be taken from the floor at the April meeting. The slate will be finalized at the April meeting. The membership of the nominating committee shall consist of at least three (3) voting members – none of whom shall be presiding Officers.

In the event of an interim vacancy in any Officer position, the Board of Directors shall elect a successor for the remainder of the term, except in the vacancy of the President, where the Vice President shall automatically serve for the unexpired term.

#### **Section 4: Committees**

All committees shall be appointed by the President.

#### **Section 5: Special Meetings of The Officers**

Special meetings of the Officers shall be preceded by at least two (2) days' notice of the date, time and place of the meeting. Notice of a special meeting need not include a description of the purpose for which the meeting is called, unless the purpose is to adopt, amend or appeal a bylaw.

#### **Section 6: Removal**

The Officers may remove any Officer for any adequate reason, by a two-thirds (2/3) vote by the Officers.

## **ARTICLE VI MISCELLANEOUS**

#### **Section 1: Contract, Checks, Notes, Etc.**

All checks, drafts, notes, bonds, bills of exchange and order for the payment of money, as well as contracts and agreements, shall unless otherwise required by law or permitted by these By-laws, be signed by such Officer or Officers as the Board of Directors may from time to time designate.

#### **Section 2: Indemnification**

Each Officer and Director of the Corporation shall be indemnified by such funds as are available in the Corporation against expenses reasonably incurred by him/her in connection with any action, suit or proceeding to which he/she may be made a party by reason of his/her being, or having been, an Officer or Director of the Corporation if he/she acted in good faith and in a manner he/she reasonably believed to be in or not opposed to the Corporation's best interests or with respect to any criminal action or proceeding, had no reasonable cause to believe his/her conduct was unlawful. The foregoing right of indemnification shall not be exclusive of other rights to which he/she may be entitled as a matter of law.

#### **Section 3: Surety Bonds**

Any Officer of the Corporation may be directed by the Board of Directors to post a surety bond, at the expense of the Corporation in cash amount as the Board of Directors may direct.

#### **Section 4: Liability Insurance**

Non-profit Director and Officer liability insurance may be purchased by action of the Board of Directors and a special assessment may be made against the Members to cover such expense.

#### **Section 5: Fiscal Year**

The fiscal year of the Corporation shall begin on the first day of October and end on the last day of September.

#### **Section 6: Scholarships**

The Windham Area Assessor's Association, Inc. Scholarship Program allows for a minimum of one scholarship award per calendar year, depending on the availability of funds in the treasury, to cover the registration costs associated with attendance at educational offerings pertaining to the Assessing and/or the Appraising Profession. Scholarship recipients shall meet the following requirements:

- Be a member of WAAA in good standing.
- Be employed in a Connecticut Assessor's Office.

The announcement of scholarship funds availability will be made at the December meeting. All qualifying members as of the next February meeting date will be added to the scholarship wheel and have the opportunity to be awarded the scholarship. The scholarship wheel will be spun at the March meeting to determine the scholarship award winner and three alternates.

The WAAA, Inc. Scholarship must be spent by the winner or subsequent alternate(s) within the calendar year in which it has been awarded or be surrendered to the WAAA Scholarship fund for future use. Nothing in this section precludes the Board of Directors from offering more than one scholarship award per calendar year if funds are available in the treasury. However, to grant such additional award(s), approval requires a vote of two-thirds of the members present at the meeting to discuss such an option.

## **ARTICLE VII DISSOLUTION**

#### **Section 1: Dissolution**

The approval of any dissolution of the corporation, which leaves no significant continuing activity, requires a vote of two-thirds of the members. Such dissolution shall be initiated by a resolution of the Board of Directors authorizing the disposition of assets. The Board shall notify each member entitled to vote of the meeting and will include in said notice the purpose, including a description of the proposed disposition of assets as provided in **Section 2** of this **Article VI**.

After the adoption of such a resolution, the Board of Directors shall submit the proposed disposition to the members for their approval. The Board of Directors shall also transmit to the members their recommendation that the members approve the proposed disposition.



After a disposition has been approved by the members and at any time before the disposition has been completed, the disposition may be abandoned by the corporation without action by the members, subject to any contractual rights of other parties to the disposition.

At any time after the dissolution is authorized, the Corporation may dissolve by delivering to the Secretary of State for filing a Certificate of Dissolution setting forth the following:

1. The name of the Corporation
2. The date dissolution was authorized
3. A statement that the proposed dissolution was duly approved by two-thirds of the members at a meeting called for said purpose

## **Section 2: Adoption of the Plan for Distribution of Assets**

The Board of Directors shall adopt a resolution recommending a plan of distribution in directing the submission of it to a vote of the members at a meeting called for said purpose whose written notice shall set forth the proposed plan or a summary thereof. Such plan shall be adopted upon the approval of at least two-thirds of the votes cast.

## **Section 3: Liquidating Distribution of Assets**

The assets of a Corporation in the process of dissolution shall be applied and distributed as follows:

1. All liabilities and other obligations of the Corporation shall be paid, satisfied or discharged; and
2. Assets held by the Corporation upon condition requiring return, transfer or conveyance, which condition occurs by reason of the dissolution, shall be returned, transferred or conveyed in accordance with such requirements; and
3. Assets remaining shall be transferred or conveyed in accordance with **Article XI, Section 3** hereof.

# **ARTICLE VIII CORPORATE RECORDS, REPORTS, AND SEAL**

## **Section 1: Maintenance of Corporate Records**

The Secretary of the Corporation shall keep at its principal office:

- a. Minutes of all meetings of directors, committees of the Board of Directors, and of all meetings of Members, indicating the time and place of holding such meetings, whether regular or special, how called, the notice given, and the names of those present and the proceedings thereof; and

**Section 2:** The Treasurer of the Corporation shall keep at its principal office:

- a. Adequate and correct books and records of account, including accounts of its properties and business transactions and accounts of its assets, liabilities, receipts, disbursements, gains, and losses; and
- b. A record of its Members, indicating their names and addresses and the termination date of any membership; and
- c. A copy of the Corporation's Certificate of Incorporation and Constitution and Bylaws as amended to date, which shall be open to inspection by the Members of the Corporation at all reasonable times during office hours.

**Section 3: Corporate Seal**

The Board of Directors may adopt, use, and at will alter, a corporate seal. Such seal shall be kept at the principal office of the Corporation. Failure to affix the seal to corporate instruments, however, shall not affect the validity of any such instrument.

**Section 4: Directors' Inspection Rights**

Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents of every kind and to inspect the physical properties of the Corporation and shall have such other rights to inspect the books, records, and properties of this Corporation as may be required under the Certificate of Incorporation, other provisions of this Constitution and Bylaws, and provisions of law.

**Section 5: Right to Copy and Make Extracts**

Any inspection under the provisions of this **Article VIII** may be made in person or by agent or attorney and the right to inspection shall include the right to copy and make extracts.

**Section 6: Periodic Report**

The Board of Directors shall cause any annual or periodic report required under law to be prepared and delivered to an office of this state or to the Members to be so prepared and delivered within the time limits set by law.

## **ARTICLE IX**

### **IRC 501(C)(3) TAX EXEMPTION PROVISIONS**

**Section 1: Powers; Limitations on Activities**

The Corporation shall have all powers granted by law, all powers that are or may hereafter be conferred by the laws of the State of Connecticut upon corporations without capital stock, and all legal powers necessary or convenient to effect any or all of the purposes stated in its Certificate of Incorporation, whether or not such powers are set forth herein; *provided, however*, that no such powers and privileges may be exercised, nor shall any activities be conducted, by the Corporation, if the same are inconsistent with the express limitations contained in the Certificate of Incorporation or with the Corporation's nonprofit purposes or are not permitted to be carried on: (a) by a corporation exempt from federal income

tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code, or (b) by a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code; and *provided further* that no substantial part of the Corporation's activities shall consist of carrying on propaganda, or otherwise attempting, to influence legislation, and the Corporation shall not participate in or intervene in (*including the publication or distribution of statements*) any political campaign or behalf of (*or in opposition to*) any candidate for public office.

## **Section 2: Prohibition Against Private Inurement**

The Corporation is nonprofit and shall not have or issue shares of stock or make distributions. No part of the income or net earnings of the Corporation is distributable to, nor shall insure to the benefit of, any director or officer of the Corporation, or to any private persons (except that reasonable compensation may be paid for services rendered to or for the Corporation), and no Director or Officer of the Corporation, or any private person, shall be entitled to share in the distribution of any of the Corporation's assets upon its dissolution.

## **Section 3: Distribution of Assets**

Upon the dissolution of the Corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

## **Section 4: Private Foundation Requirements and Restrictions**

Notwithstanding anything herein to the contrary, if at any time the Corporation is or shall become a private foundation within the meaning of Section 509(a) of the Internal Revenue Code, then the Corporation shall be subject to the following for so long as it shall remain a private foundation:

- a. The Corporation shall distribute its income for each tax year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code.
- b. The Corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code; nor make any investments in such a manner as to subject it to tax under Section 4944 of the Internal Revenue Code; nor make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code.

# **ARTICLE X**

## **DIRECTORS' CONFLICTING INTEREST TRANSACTIONS**

If any Director of the Corporation has a "conflicting interest" with respect to a transaction effected or proposed to be effected by the Corporation, as defined in Section 33-1127 of the Connecticut General Statutes, as amended, that Director and the Corporation may proceed to effect such transaction only as set forth in Section 33-1127 *et seq.*, as amended, of the Connecticut General Statutes relating to Director's

conflicting interest transactions. Further, notwithstanding compliance with the above statute, such transaction may be undertaken by any Director or the Corporation only to the extent such transaction does not constitute an act of self-dealing, as defined in Section 4941 of the Internal Revenue Code.

The Board of Directors may adopt a conflict of interest and compensation approval policy.

## **ARTICLE XI**

### **AMENDMENT OF CONSTITUTION AND BYLAWS**

Amendments to this Constitution and By Laws shall be submitted in writing at the meeting immediately preceding that meeting at which time the Amendment is to be voted. A written copy of the proposed amendment shall be provided the Secretary so that he/she may forward a copy to all Members. The Amendment shall be forwarded to all Members at least ten (10) days prior to the meeting at which it is to be voted. A quorum shall be required for any meeting at which an amendment is to be voted. For these purposes a quorum shall consist of at least three-quarters (3/4) of eligible voting Members. A two thirds (2/3) majority of the eligible voting Members attending such meeting shall be required for adoption.

## **ARTICLE XII**

### **CONSTRUCTION AND TERMS**

If there is any conflict between the provisions of this Constitution and Bylaws and the Certificate of Incorporation of this Corporation, the provisions of the Certificate of Incorporation shall govern. Should any of the provisions or portions of this Constitution and Bylaws be held unenforceable or invalid for any reason, the remaining provisions and portions of this Constitution and Bylaws shall be unaffected by such holding. All references in this Constitution and Bylaws to the Certificate of Incorporation shall be to the Certificate of Incorporation, as may be from time to time amended, of this Corporation filed with the Office of the Secretary of State of the State of Connecticut and used to establish the legal existence of this Corporation.

Reference herein and in the Certificate of Incorporation to a provision of the Internal Revenue Code is to such provisions of the Internal Revenue Code of 1986, as amended, or the corresponding provision(s) of any subsequent federal income tax law. Reference herein or in the Certificate of Incorporation to a provision of the Connecticut General Statutes or any provision of Connecticut law set forth in such Statutes is to such provision of the General Statutes of Connecticut, Revision of 1958, as amended, or the corresponding provision(s) of any subsequent Connecticut law. Reference in herein or in the Certificate of Incorporation to a provision of the Connecticut Revised Nonstock Corporation Act is to such provision of the Connecticut Revised Nonstock Corporation Act, as amended, or the corresponding provision(s) of any subsequent Connecticut law.

## AMENDMENT ANNOTATIONS

September 16, 1986, Amendment to Article IV, Section 1 (B)

May 17, 1988, Amendment to Article IV, Section 1 (B)

August 25, 1992, Amendment to Article V, Section 1

May 21, 1997, Amendments to Article II, Sections 1 and 2 and Article III, Section 1

April 16, 2003, Amendment to Article I

August 10, 2016, Amendment to Article III, Section 2 and Article IV Section 1

May 16, 2018, Amendment to Article III, Section 1

November 20, 2019, Amendment to Article V, Section 1

November 18, 2021, Amendment to Article I, Section 2

May 18, 2022, Amendment to Article V, Section 2

March 20, 2024, Amend Article I, Section 2; Add Article II, Section 1; renumber Article II to Article III, amend Sections 1 & 2 and add Sections 3, 4 5, 6 & 7; renumber Article III to Article IV; rename Article IV to Board of Directors & add Sections 1-8; renumber Article IV to Article V and amend working; move old Article III, Section 1 to Article V, Section 3; add Article V, Section 5; add Article VI, Sections 1-6; Add Article VII, Article VII, Article IX and Article X; renumber Article VI to Articles XI and XII.