

**Constitution and By-Laws  
of the  
California Municipal Revenue and Tax Association, Inc**

As revised through

**January 1, 2004**

## Table of Contents

Table of Contents .....	2
Article I: Name .....	3
Article II: Purpose.....	3
Article III: Administration .....	3
Article IV: Officers .....	4
Article V: Membership .....	5
Article VI: Membership Dues.....	6
Article VII: Meetings .....	6
Article VIII: Standing Committees .....	7
Article IX: Powers of Directors .....	8
Article X: Miscellaneous Provisions .....	9
Article XI Voting .....	10
Article XII: Vacancies .....	10
Article XIII: Amendments .....	10

**Article I:  
Name**

The name of this corporation shall be: California Municipal Revenue and Tax Association, Inc., hereinafter called the Association.

**Article II:  
Purpose**

The purpose of the Association shall be (a) to promote the general and professional interests of Municipal Business Tax and Revenue Administrators; (b) to promote a high standard of efficiency; (c) to improve relationships within and between municipalities; (d) to sponsor and promote effective legislation; (e) wherever in this Constitution and By-Laws the word municipal or municipalities is used it shall mean cities, counties and other governmental agencies involved in the administration or supervision of tax or license matters.

**Article III:  
Administration**

**SECTION 1:**

The affairs of the Association shall be administered by a Board of Directors consisting of not less than nine (9) members, comprised of the elected officers, appointed officers, Immediate Past President and President of each Division, who shall be elected or appointed as specified herein, with such qualifications as shall be determined from time to time by the Membership. Additional members may be appointed to the Board of Directors subject to approval of the Membership. Each member of said board shall be an Active or Sustaining member of the Association.

**SECTION 2:**

The Association, by a two thirds (2/3) vote of the Board of Directors, may establish such geographical divisions as may be necessary and desirable to promote the purposes of the Association. A Division shall be comprised of the members located in an area of such size and convenience that the members therein may meet periodically.

Officers of the Division shall be President, First Vice-President, Second Vice-President, Third Vice-President, Secretary and Treasurer. The President shall also be a member of the Association's Board of Directors. The Board of Directors shall appoint a Division President when that position becomes vacant, and the appointed President shall serve until such time as a successor has been elected by the Division.

A Division may adopt By-Laws not in conflict with this constitution and By-Laws, form committees and carry on activities in the interest of the Division and the Association.

## **Article IV: Officers**

The elected officers of the Association shall be the President, First Vice-President, Second Vice-President, Third Vice-President, Secretary and Treasurer. They shall be elected by a majority vote of the Membership of the Association at the Annual Meeting.

The appointed officers of the Association shall be the Sergeant-at-Arms and the Parliamentarian. They shall be appointed by the President and ratified by a majority vote of the Board of Directors, and shall be non-voting members of the Board.

### **SECTION 1:**

The President shall be the Chief Executive Officer of the Association and shall have general supervision and direction of the Association under authority of the Board of Directors. He/she shall preside over all meetings of the Association and serve as chairman of the Board of Directors. The President shall appoint such committees as the Directors may, from time to time, authorize, except the nominating committee. He/she shall be an ex-officio member of all committees except the nominating committee.

There may be from time to time such business the urgency of which must be transacted before a Board of Directors meeting can be convened (annual or special) in which case the President may canvass the Board of Directors by telephone and then at the annual or special meeting of the Board of Directors ask that the urgent business be ratified.

### **SECTION 2:**

The First Vice-President shall perform all the duties in the absence or disability of the President. He/she shall be Chairman of the Legislative Committee, which is described under the standing committees.

### **SECTION 3:**

The Second Vice-President shall perform all of the duties in the absence of the President and/or First Vice-President. He/she shall be Chairman of the Program Committee, which is described under the standing committees.

### **SECTION 4:**

The Third Vice-President shall perform all of the duties in the absence of the President, First Vice-President and/or Second Vice-President. He/she shall be Chairman of the Membership Committee, which is described under the standing committees.

### **SECTION 5:**

The Secretary shall record the minutes of the membership meetings, the meetings of the Board of Directors, all special meetings, and shall give notice of all meetings to be held. He/she shall be responsible for all official correspondence, records and Association property.

The Secretary shall keep the Corporate Seal and book of blank membership certificates; fill out and countersign all certificates issued and make proper entries in the books of the Association. He/she shall keep a proper transfer book and ledger in debit and credit form showing the number

of certificates issued and transferred and dates of same. He/she shall serve all notices required by law or the By-Laws of the Association. In case of his/her absence or inability to act, the duties of the Secretary may be performed by any person designated by the Board of Directors.

**SECTION 6:**

The Treasurer shall be responsible for the handling and safekeeping of the Association Funds, collect all dues and assessments, disburse funds only on the order of the President or action of the Board of Directors, and maintain an up-to-date roster of the membership. He/she shall submit a financial statement at each membership meeting and will be responsible for filing such consolidated tax statements as may be required to the Internal Revenue Service, State Franchise Tax Board or any other agency required by law.

The Treasurer shall be Chairman of a budget committee. He/she may be bonded in an amount to be determined annually by the Board of Directors.

**SECTION 7:**

The Sergeant-at-Arms shall be responsible for properly placing the United States Flag and the California Bear Flag at the meetings and leading the Pledge to the Flag. He/she will also maintain order at the meetings.

**SECTION 8:**

The parliamentarian's duties shall be as prescribed in Robert's Rules of Order.

**SECTION 9:**

The elected officers of the Association shall be elected and installed at the annual meeting of the Association and shall hold office until their successors have been elected and installed.

**SECTION 10:**

The appointed officers of the Association shall be appointed by the President and shall hold office until their successors have been appointed.

**Article V:  
Membership**

The Association shall be composed of Active Members, Associate Members, Sustaining Members and Honorary Members as hereinafter defined:

**SECTION 1:**

Active membership shall consist of representatives of municipalities whose duties shall involve the administration or supervision of municipal tax or license matters. Active membership shall be in the name of the municipality represented. Any officer or duly authorized representative of said active member shall be the accredited delegate, upon payment of dues as prescribed in this constitution. Only one (1) vote may be cast per each active membership, regardless of number of delegates or representatives present at any one meeting, or seminar.

## **SECTION 2:**

Associate member shall consist of individuals, institutions or organizations whose objectives or operations are allied directly or indirectly affected by or concerned with the activities of the Association. Such memberships shall be subject to approval by the Board of Directors.

## **SECTION 3:**

Sustaining membership shall consist of those former officers or duly authorized representatives who have served as a active member, officer or representative and who upon written request of the officer or representative may, by a majority vote of the active membership, be elected to sustaining membership. The Board of Directors, at the time of election, will indicate whether the sustaining member is a voting or non-voting member, provided, however, any such sustaining member may, by majority vote of the active membership, be elected to serve as secretary or as treasurer and may serve on any committee when appointed by the President in which event the duly elected officer or committee person may cast his/her vote at the regularly scheduled Board of Directors and committee meetings.

## **SECTION 4:**

Honorary membership shall be conferred by a majority vote of the membership at a regular or special meeting, and the recipient shall have no vote in the affairs of the Association.

## **SECTION 5:**

Certificates of Membership, numbered and with the seal of the Corporation affixed, signed by the President or Secretary, or such other officers as may be designated by the Board of Directors, shall be issued to each member, certifying the class of membership held in the Association. Certificates of Membership shall not be transferable.

## **Article VI: Membership Dues**

The annual dues for each Active Member, Associate Member, Sustaining Member and Honorary Member shall be set by majority vote of the Membership present at the Annual Seminar or by a majority vote of the membership by means of a mailed ballot.

Fifty percent (50%) of the dues collected from any member shall be returned by the Association to the Treasurer of that member's Division.

Special assessments necessary for the proper discharge of the business of the Association may be levied by a two-thirds (2/3) vote of the membership, but at no time may exceed the amount of the annual dues.

## **Article VII: Meetings**

The Annual Meeting shall consist of a Seminar held in November of each year at such place as shall be selected by a majority vote of the Membership at a previous annual meeting.

One-third of the Active and Sustaining Members in good standing constitute a quorum for the transaction of business at the annual meeting.

Special meetings may be held at such time and place as shall be determined by the President or a majority of the Board of Directors. Reasonable notice of special meetings shall be given to all members. One-third of the Active Members in good standing shall constitute a quorum for the transaction of business at such meetings.

The Board of Directors shall meet at such times as may be designated by the President or a majority of the Board of Directors, but not less frequently than two times each fiscal year. A majority of the Board of Directors shall constitute a quorum.

### **Article VIII: Standing Committees**

The Standing Committees of the Association shall be the following:

#### **SECTION 1:**

Legislative Committee consisting of not less than one member from each division as designated by the President, of which a majority shall constitute a quorum, whose duties shall be to review and submit information on legislation which maybe of interest to the membership or beneficial to the enforcement and/or collection of municipal taxes or licenses.

#### **SECTION 2:**

Membership Committee consisting of not less than one member from each division, of which a majority shall constitute a quorum, whose duties shall be to acquaint prospective members with the objectives of the Association, and to invite them to become members of the Association.

#### **SECTION 3:**

Program Committee consisting of not less than one member from each division, of which a majority shall constitute a quorum, whose duties shall be to plan the annual meeting or seminar and such other programs as shall be necessary for the Association.

#### **SECTION 4:**

Audit Committee consisting of not less than one person from each division, of which a majority shall constitute a quorum, whose duties shall be to conduct or have conducted, an annual audit of the records of the Treasurers of the Association and each of the divisions not later than two months following the end of the fiscal year. The committee shall submit a report of its findings to the Board of Directors of the Association and to the respective Division as to their individual audits.

#### **SECTION 5:**

Nominating Committee consisting of the Immediate Past President, who shall serve as chairman, and one member from each Division who shall be selected by the Division.

## **SECTION 6:**

Awards and Resolutions Committee consisting of no less than one member from each Division, of which a majority shall constitute a quorum, whose duties shall be to review and submit recommendations of honors, awards and resolutions to be made to deserving Association Members and Membership Delegates, Representatives, Seminar Panelists, such recommendations to be submitted to the Board of Directors prior to the convening of the Annual Seminar.

Each committee shall keep regular minutes of their proceedings and report the same to the Board of Directors when required.

The members of the standing committees shall be appointed by the President and ratified by a majority vote of the Board, except as otherwise specified.

## **Article IX: Powers of Directors**

### **SECTION 1:**

The Board of Directors shall have the management of the business of the Association, and subject to the restrictions imposed by law, by the Articles of Incorporation or by these Constitution and By-Laws, may exercise all of the powers of the Association.

### **SECTION 2:**

Specific Powers of Directors - Without prejudice to such general powers, it is hereby expressly declared that the Board of Directors shall have the following powers:

To adopt and alter a corporate seal.

To make and change regulations, not inconsistent with these Constitution and By-Laws, for the management of the Association business and affairs.

To appoint and remove, at pleasure, all officers, agents and employees of the association, except the elected officers, prescribe their duties and fix their compensation.

To borrow money and to make and issue notes, bonds and other negotiable and transferrable instruments, mortgages, deeds of trust, trust agreements, and to do every act and thing necessary to effectuate the same.

To select and designate such bank or trust company as they may deem advisable, as official depository of the funds of the Association, and to prescribe and order the manner in which such deposits shall be made and/or withdrawn.

### **SECTION 3:**

Compensation of Directors - Directors shall not receive any stated salary for their service as directors but, by a majority vote of the Board of Directors, expenses of attendance may be allowed for attendance at each Board of Directors meeting.

**Article X:  
Miscellaneous Provisions**

**SECTION 1:**

All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Association for all debts of the Association shall be signed by the President and countersigned by the Secretary or Treasurer or by such officers as shall from time to time be determined by the Board of Directors.

**SECTION 2:**

Whenever any notice is required by these Constitution and By-Laws to be given, personal notice is not meant unless expressly so stated, and any notice so required shall be deemed to be sufficient if given by depositing the same in a post office box in a sealed post-paid wrapper, addressed to the person entitled thereto at his/her last known post office address, and such notice shall be deemed to have been given on the day of such mailing. Any notice required to be given under these Constitution and By-Laws may be waived by the person entitled thereto. Members not entitled to vote shall not be entitled to receive notice of any meetings except as otherwise provided by statute.

**SECTION 3:**

The Corporate Seal of the Corporation shall be in such form as the Board of Directors shall determine and shall contain the name of the Corporation, the date and state of its creation and such other matters as the Board of Directors, in their discretion, may determine.

**SECTION 4:**

Robert's Rules of Order, revised edition, shall apply unless otherwise specified in these Constitution and By-Laws.

**SECTION 5:**

No member of this Association, either Active or otherwise, shall be personally or otherwise liable for any debts, liabilities and/or obligations of this Association.

**SECTION 6:**

This Association may accept gifts, legacies, donations and/or contributions and in any amount and any form, from time to time, upon such terms and conditions as may be decided from time to time by the Board of Directors.

**SECTION 7:**

The fiscal year of this Association shall be July 1st through June 30th.

## **Article XI Voting**

All matters requiring the approval of the membership may be approved by a majority vote of the membership attending the annual meeting or a special meeting, except as otherwise provided in these Constitution and By-Laws. Only one vote will be allowed for each municipality or organization.

## **Article XII: Vacancies**

The Board of Directors shall, following installation of officers, fill by appointment any vacancies occurring in any elective office. A vacancy in any appointed office shall be filled by appointment of the President and ratified by the Board of Directors.

## **Article XIII: Amendments**

### **SECTION 1:**

These Constitution and By-Laws may be amended only at an annual or special meeting of the Association in the following manner:

- a. A ballot will be mailed to all eligible voting members of the Association not less than twenty days prior to the meeting.
- b. Eligible voting members may vote by ballot or in person at the meeting. The mailed ballot will indicate their choice of voting method.
- c. A two thirds (2/3) vote of the ballots cast, either by mail or in person, will be necessary to adopt the amendment(s).

### **SECTION 2:**

Any member of the Association may propose amendments to the Constitution and By-Laws as follows:

- a. A request to have the amendments placed before the membership must be signed by at least five (5) active members and must be received by the Association Secretary at least 60 days prior to the annual meeting.
- b. The request must indicate the specific changes proposed.

Upon receipt of a proper request, the Secretary will be responsible for having the voting procedures implemented as set forth in Section 1.

### **SECTION 3:**

The Board of Directors, by a majority vote, may propose amendments to the Constitution and By-Laws in accordance with the procedures outlined in Section 1.