

BYLAWS
OF
CONNECTICUT TAX COLLECTORS' ASSOCIATION, INC.

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BYLAWS OF CONNECTICUT TAX COLLECTORS' ASSOCIATION, INC.

ARTICLE 1

Name and Location

Section 1.1 – Name. The name of the Corporation shall be CONNECTICUT TAX COLLECTORS' ASSOCIATION, INC.

Section 1.2 – Principal Office.** The principal office of the Corporation shall be 172 Main Street, Danielson CT 06239.

Section 1.3 – Change of Office. The Board of Directors may, from time to time, designate such other place or places as the principal office and for the transaction of corporate business as it may determine.

Section 1.4 – Purposes. * Section 1.4 Purposes. The purposes of the Corporation shall be as set forth in the Certificate of Incorporation of the Corporation.

Section 1.5 – Restriction on Activities. No substantial part of the activities of the Corporation shall be carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided by IRC 501 (h) or participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of or in opposition to any candidates for public office.

ARTICLE II

Members

Section 2.1 – One Class of Members. The Corporation shall have one (1) class of Members

Section 2.2 – Members. All persons serving as the tax collector or assistant tax collector of any city, town or borough of the State of Connecticut and all staff members working with such tax collectors or assistant tax collectors, who subscribe to the purpose of the Corporation are eligible to become a Member in the Corporation upon application and payment of dues. All Members shall have the voting rights set forth in Section 3.5 hereof.

* - Amended 11/17/2005 – see Annotation of Amendments

** - Amended 11/21/2013 – see Annotation of Amendments

Section 2.3 – Expulsion of Members. Any Member may have his membership in the Corporation terminated by the Board of Directors of the Corporation for failure to pay dues or for conducting himself in a manner which may be detrimental to the Corporation, as determined in the sole discretion of the Board of Directors.

Section 2.4 - Associates: ** Persons who do not fall into the description of “Members” listed in Section 2.2 above who nonetheless subscribe to the purpose of the Corporation, wish to be kept informed of Corporation business, wish to be included on the Corporation email list, and wish to attend Corporation sponsored events, are eligible to become an Associate, upon application and payment of an Associate Assessment in an amount to be determined by the Board of Directors. Associates shall have no voting rights.

ARTICLE III

Section 3.1 – Place and Notice. All meetings of Members shall be held at such place, within the State of Connecticut, as may be designated by the Directors. The Secretary shall serve personally or by mail a written notice, not less than ten (10) days nor more than sixty (60) days before such meeting, addressed to each Member, at the Member’s address as it appears in the Corporation’s records, but at any meeting at which all Members shall be present and at which no Member objects to the lack of notice, or at any meeting where all Members not present have waived notice in writing, the notice requirement shall be waived.

Section 3.2 – Annual Meetings. The Annual Meeting of Members of the Corporation shall be during the month of November on a date and at a time chosen by the Board of Directors. In the event that such Annual Meeting is omitted by oversight or otherwise at the time and date provided for, a substitute annual meeting shall be held as soon thereafter as conveniently may be, and any business transacted or held at such meeting shall be as valid as if transacted for held at the Annual Meeting. Such subsequent meeting shall be called in the same manner as provided for the Annual Meeting of Members.

Section 3.3 – Special Meetings. Special meetings of the Members other than those regulated by statute may be called at any time by a majority of the Directors or by the President or Secretary and must be called by the President or Secretary within fifteen (15) days following the written request, describing the purpose for which a meeting is to be held, of not less than five percent (5%) of the Regular Members. Notice of such meeting shall be given as provided in Section 3.1. The purpose for which such meeting is called shall be stated in the notice and no business other than that specified in the call for the meeting shall be transacted at any special meeting of the Members.

Section 3.4 – Quorum. The Regular Members in attendance at a meeting shall constitute a quorum.

** - Amended 11/21/2013 – see Annotation of Amendments

Section 3.5 – Voting. At all meetings of the Members, all actions, unless specifically regulated by statute or otherwise set forth in the Corporation’s Certificate of Incorporation or Bylaws upon which Members are entitled to vote, shall be approved if votes cast by the Members voting in favor of approval of the matter exceed the votes cast by the Members voting opposing the action. Members’ voting rights shall be limited to matters relating to the amendment of the Corporation’s Bylaws, the levying of dues and the amendment of the Corporation’s Certificate of Incorporation.

Section 3.6 – Order of Business. The order business at all meetings of the Members shall be as follows:

1. Roll call
2. Proof of notice of meeting or waiver of notice
3. Reading of minutes of preceding meeting
4. Reports of officers
5. Reports of committees
6. Ratification
7. Election/Ratification of Officers
8. Unfinished Business
9. New Business

Section 3.7 – Proxy Voting Prohibited. Members shall not be permitted to vote by proxy.

ARTICLE IV

Board of Directors

Section 4.1 – Number. The Corporation shall have at least the number of director positions required by law.

Section 4.2 – Board.** The Board of Directors shall consist of the following individuals: the officers of the Corporation; a representative from the tax collectors’ association of each of the counties of the State of Connecticut, which representative must be a Member of the Corporation; the immediate past President of the Corporation; the Chairman of the following standing committees: Education, Escrow, Legislation, Certification, Motor Vehicles, Awards, and any other such committee as the President may appoint,, provided that such individual is a Member ; or designee of any of the foregoing

Section 4.3 – Term of Office. The term of office of each of the Directors shall be two (2) years and thereafter until a successor has been duly elected and qualified, unless such director shall cease to be in office due to death, resignation or removal.

** - Amended 11/21/2013 – see Annotation of Amendments

Section 4.4 – Duties of Directors. The Board of Directors shall have the control and general management of the affairs, property and business of the Corporation. The directors may adopt such rules and regulations for the conduct of their meetings and the management of the Corporation as they may deem proper, not inconsistent with these Bylaws and the laws of the State of Connecticut.

Section 4.5 – Directors' Meetings. An Annual Meeting of the Board of Directors shall be held immediately following the Annual Meeting of Members. Regular meetings may be held at such intervals as the Board of directors may determine. Special meetings of the Board of Directors may be called by the President at any time and shall be called by the President or Secretary upon the written request of two (2) Directors.

Section 4.6 – Notice of Meetings. Notice of meetings other than the Annual Meetings shall be given by service upon each Director in person or by mailing to such Director, at his or her last known post office address, at least two (2) days before the date designated for such meeting, including the day of mailing, a written or printed notice specifying the time and place of such meeting. Any business may be transacted at any such special meeting except that, unless stated in the written notice of the meeting, no bylaw may be adopted, amended or repealed. At any meeting at which every member of the Board of Directors shall be present and at which no director objects to the lack of notice, or at which Directors not present have waived notice in writing, the notice requirement shall be waived, and any business may be transacted which might have been transacted if the meeting had been duly called.

Section 4.7 – Consents. Whenever the vote of Directors is required to be taken at a meeting in connection with any corporate action, the meeting and the vote of Directors may be dispensed with if all the Directors who would have been entitled to vote upon the action, if such meeting were held, shall consent in writing to such corporate actions being taken.

Section 4.8 – Quorum. * At any meeting of the Board of Directors, a quorum shall consist of no fewer than 5 Directors for the transaction of business.

Section 4.9 – Voting. At all meetings of the Board of Directors, each Director is to have one (1) vote. At all meetings of the Board of Directors at which a quorum is present, all questions, the determination of which is not specifically regulated by statute, shall be decided by a majority vote of the Directors present at the meeting.

Section 4.10 – Compensation. No Director shall be entitled to receive any compensation in connection with his duties as a Director of the Corporation.

* - Amended 5/21/1998 – see Annotation of Amendments

Section 4.11 – Removal or Resignation of Directors. Any Director, other than a Director who is also an Officer, may be removed for cause, at any time, by a majority vote of the Directors at any meeting of Directors duly called. Any Director may resign from office at any time by written notice to the Corporation. Such resignation shall be effective upon receipt by the Corporation unless another effective date shall be specified or unless the Board of Directors shall remove such Director at a date earlier than that specified in the notice.

Section 4.12 – Director Liability. The liability of a director of the Corporation to the Corporation shall be limited to the fullest extent permitted by law in accordance with the Connecticut Nonstock Corporations Act as the same may be, from time to time, amended.

Section 4.13 – Committees. The Board of Directors may create one or more committees and appoint members of the Board of Directors to serve on them. Each committee shall have two (2) or more Directors who shall serve at the pleasure of the Board of Directors.

ARTICLE V

Officers Section 5.1 – Officers and Qualifications. The officers of this Corporation shall be a President and Secretary and such other officers, including one or more Vice Presidents, a Treasurer, and Assistant Secretaries or Assistant Treasurers, as the Board of Directors may determine. Any one person may hold only one officer position at any given time.

Section 5.2 – Election. All officers of the Corporation shall be elected bi-annually by a majority vote of the Members present at the Annual Meeting of Members.

Section 5.3 – Term of Office. ** All officers shall hold office for a term of two (2) years or until their successors have been duly elected and have qualified or until removed as hereinafter provided. The Treasurer and Assistant Treasurer shall be subject to term limits and shall serve for a maximum of two (2) – two (2) year terms, totaling a maximum of four (4) years of service in either office. An individual who has served as Assistant Treasurer shall not be precluded from serving as Treasurer.

Section 5.4 – Duties of Officers. ** The duties and powers of the officers of the Corporation shall be as follows and as shall hereinafter be set by resolution of the Board of Directors:

** - Amended 11/21/2013 – see Annotation of Amendments

PRESIDENT

The President shall preside at all meetings of the Board of Directors and Members.

The President shall present at each Annual Meeting of Members and Directors and present a report of the condition of the business of the Corporation.

The President shall appoint and remove, employ and discharge and fix the compensation of all servants, agents, employees and clerks of the Corporation other than the duly appointed officers, subject to the approval of the Board of Directors.

The President shall sign and make all contracts, deeds, mortgages and agreements in the name of the Corporation.

The President shall see that the books, reports, statements and certificates required by statute are properly kept, made and filed according to law.

The President shall sign all certificates of stock, notes, drafts, or bills of exchange, warrants or other orders for the payment of money duly drawn by the Treasurer.

The President shall have access to the online banking records of the Corporation.

The President shall receive from the Treasurer calendar year quarterly reports of the receipts and disbursements of the corporation, as well, as copies of all bank statements and reports received by the Treasurer.

The President shall enforce these Bylaws and perform all the duties incident to the office and which are required by law and, generally, the President shall supervise and control the business affairs of the Corporation.

The outgoing and incoming Presidents shall be responsible for updating all records when there is a change in Officers, including but not limited to updating information at all banking and financial institutions; the Secretary of the State's office; the webmaster and website coordinators. The Presidents shall submit to the Secretary a written statement verifying this has been done. Such statement shall be read into the minutes of the Corporation at the next meeting of the Board or of the Corporation.

The President, in conjunction with the Board of Directors, shall plan the programs for the annual meetings, and for any other such meetings as the Board shall deem necessary for the good of the Corporation.

** - Amended 11/21/2013 – see Annotation of Amendments

VICE PRESIDENT

During the absence and inability of the President to render and perform the duties or exercise the powers of the Presidency as set forth in the Bylaws or in the acts under which this Corporation is organized, the same shall be performed and exercised by the Vice President or in the event there be more than one Vice President, the Vice Presidents in the order designated by the Directors, or in the absence of any designation, then in the order of their election; and when so acting, the Vice President shall have all the powers and be subject to all the responsibilities hereby given to or imposed upon such President.

There shall be a First Vice President and a Second Vice President.

The First Vice President shall assist the President and shall be assigned duties and responsibilities by the President.

The Second Vice President shall serve as Chairman of the Education Committee, which is responsible for the planning of the annual continuing education conference.

TREASURER

The Treasurer shall have the care and custody of and be responsible for the funds and securities of the Corporation and shall deposit all such funds in the name of the corporation in such bank, savings and loan institution, trust company or safe deposit vaults as the Board of Directors may designate.

The Treasurer shall sign, make and endorse in the name of the Corporation all checks, drafts, warrants and orders for the payment of money and pay out and dispose of same and receipt therefore, under the direction of the President or the Board of Directors.

The Treasurer shall have access to the online banking records of the Corporation.

The Treasurer shall receive from all banks, savings and loan institutions; trust companies and so forth all statements and reports of the Corporation.

The Treasurer shall, without awaiting a request, transmit to both the Secretary and to the Assistant Treasurer complete copies of all activity statements received from every financial institution holding funds of the Corporation since the last transmission.

The Treasurer shall include as part of such calendar year quarterly reports information detailing receipts and disbursements of the Corporation during that period. The Treasurer shall send all the original statements and reports to be lodged with the Secretary.

** - Amended 11/21/2013 – see Annotation of Amendments

The Treasurer shall exhibit at all reasonable times his books and accounts to any Director or Member of the Company upon application at the office of the Corporation during business hours.

The Treasurer shall keep at the office of the Corporation correct books of account of all its business and transactions and such other books of account as the Board of Directors may require.

The Treasurer and / or the Assistant Treasurer shall provide a report of the finances of the Corporation at each regular meeting of the Board of Directors, at the annual conference, and at the spring and fall meetings of the Corporation.

The Treasurer shall be responsible for the receipt of funds and maintenance of records relative to the annual continuing education conference.

The Treasurer shall submit to a qualified financial professional to be designated by the President and / or the Board of Directors all necessary records of the Corporation for an annual audit of all Corporation financial activity. Such financial professional shall be independent of the Corporation. The audit shall be performed between the end of the calendar year and the continuing education conference in March.

The Treasurer shall do and perform all duties incident to the office of the Treasurer.

SECRETARY

The Secretary shall keep the minutes of the meetings of the Board of Directors and of the Members in appropriate books.

The Secretary shall attend to the giving of notice of regular and special meetings of the Board of Directors and of all the meetings of the Members of the Corporation.

The Secretary shall be custodian of the records and seal of the Corporation and shall affix the seal to the certificates representing shares and other corporate papers when required.

The Secretary shall keep, at the principal office of the Corporation, a book or record containing the names of all persons who are Members of the Corporation, showing their places of residence, and the dates when they respectively became a Member of the Corporation.

The Secretary shall keep such book or record and the minutes of the proceedings of Members and the Board of Directors open daily during the usual business hours for inspection, within the limits prescribed by law, by any person duly authorized to inspect such records. At the request of the person entitled to such an inspection, the Secretary shall prepare and make available a current list of the officers and Directors of the Corporation and their residence addresses.

** - Amended 11/21/2013 – see Annotation of Amendments

The Secretary shall receive from the Treasurer calendar year quarterly reports of the receipts and disbursements of the Corporation, as well as original copies of all bank statements and reports received by the Treasurer.

The Secretary shall receive the report of the annual audit from the outside auditor.

The Secretary shall attend to all correspondence and present to the Board of Directors at its meetings all official communications received.

The Secretary shall perform all the duties incident to the office of Secretary of the Corporation.

ASSISTANT TREASURER

The Assistant Treasurer shall be authorized, in the name of the Corporation to sign any checks or drafts, make payment thereon and receipt therefore, and to deposit any funds to any authorized corporate accounts.

The Assistant Treasurer shall have access to the online banking records of the Corporation.

The Assistant Treasurer shall be responsible for the receipt of annual dues and assessment payments, and for the receipt of funds and maintenance of records relative to the semiannual meetings of the Corporation.

The Assistant Treasurer shall receive from the Treasurer calendar year quarterly reports of the receipts and disbursements of the Corporation, as well as original copies of all bank statements and reports received by the Treasurer.

The Treasurer and / or the Assistant Treasurer shall provide a report of the finances of the Corporation at each regular meeting of the Board of Directors, at the annual conference, and at the spring and fall meetings of the Corporation.

ASSISTANT SECRETARY

The Assistant Secretary shall be authorized to certify the authenticity of any corporate records.

The Assistant secretary shall be responsible for maintaining the e-mail distribution list.

** - Amended 11/21/2013 – see Annotation of Amendments

Section 5.5 – Bond. The Treasurer shall, if required by the Board of Directors, give to the Corporation such security for the faithful discharge of the duties of the Treasurer, as the Board may direct.

Section 5.6 – Compensation of Officers. The officers shall not receive any salary or compensation, other than as voted on by the Board of Directors, other than reimbursement for expenditures incurred in connection with their duties.

Section 5.7 – Vacancies. All vacancies in any office shall be promptly filled by the Board of Directors, either at regular meetings or at a meeting specifically called for that purpose.

Section 5.8 – Removal of Officers. **The President shall have the authority to summarily suspend any other officer with the consent of three (3) other officers. Any four (4) officers shall have the authority to summarily suspend the President. Such suspension shall continue until such time as a removal vote takes place by the Board of Directors. The President or the Secretary shall notify the Board within ten (10) business days if an Officer has been suspended. A vote to remove an Officer shall be by a simple majority of the Board of Directors. The removal of an officer shall automatically remove such individual from the Board of Directors. The President or Secretary shall notify the Members of the Corporation within ten (10) business days if an officer has been removed.

ARTICLE VI

Seal

Section 6.1. The seal of the Corporation shall be the name of the Corporation encircled about the words “Seal” and “Connecticut,” in such form as adopted by the Board of Directors.

ARTICLE VII

Prohibition Against Distributions

Section 7.1 – Distributions Upon Dissolution. * Upon dissolution of the Corporation, the Board of Directors shall adopt a plan of distribution which shall, after paying or making provision for payment of the liabilities of the Corporation, cause all of the net assets of the Corporation to be distributed to one or more organizations that are exempt under Section 501(a) of the Code and that are described in Section 501(c)(3) of the Code. If the Corporation shall at the time of dissolution be a private foundation as defined in Section 509(a) of the Code, it shall be a further requirement that each distributee entity be an organization described in Section 507(b)(1)(A) of the Code. Any such assets not so disposed of shall be disposed of in accordance with the directions of the Superior Court of Hartford County or such other county within the State of Connecticut where the principal office of the Corporation is then located, exclusively for exempt purposes within the meaning of Section 501(c)(3) of the Code to one or more organizations, as said Court shall determine, that are organized and operated exclusively for such purposes.

* - Amended 11/17/2005 – See Annotation of Amendments

** - Amended 11/21/2013 – see Annotation of Amendments

Section 7.2 – Restriction on Distribution of Earnings. * No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its officers, directors, trustees, Members of other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered, to reimburse reasonable expenses incurred, to purchase goods and services at reasonable prices, and to provide programs, services and other benefits, all in furtherance of the exclusively educational purposes of the Corporation set forth in Section 1.4 hereof, and to make distribution of its assets upon dissolution as provided for in Section 7.1 hereof.

ARTICLE VIII

Bills, Notes, Etc. Section

8.1 – How Made. All bills payable, notes, checks or other negotiable instruments of the Corporation shall be made in the name of the Corporation and shall be signed by those persons designated by resolution of the Board of Directors. No officer, either singly or jointly with others, shall have the power to make any bills payable, notes, checks, drafts or warrants or other negotiable instruments or endorse the same in the name of the Corporation or contract or cause to be contracted any debt or liability in the name or in behalf of the Corporation, unless expressly authorized by resolution or the Board of Directors.

8.2 Accounting of Funds. ** Any Officer or Member who acquires or receives any cash, check, payment, or other funds which belong to or are owed to the Corporation shall deposit such funds in the Corporation's name at its financial institution within ten (10) business days, or shall transmit the same to the Treasurer or to the Assistant Treasurer for this purpose within ten (10) business days, who shall in turn deposit such funds within an additional ten (10) business days, unless the President and another Officer authorize a longer period. Any Officer or Member other than the Treasurer or Assistant Treasurer who makes any such deposit shall notify the Treasurer or Assistant Treasurer by email within three (3) business days.

ARTICLE IX

Indemnification and Reimbursement

Section 9.1 – Indemnification and Reimbursement. Any person who is made a party to any suit, action or proceeding, other than an action by or in the right of the Corporation, by reason of the fact that he is or was a Member, Director, officer, employee or agent of the Corporation, shall be indemnified against judgments, fines, penalties, amounts paid in settlement, and reasonable expenses necessarily incurred by him in connection with such suit, action, or proceeding to the full extent permitted by law in accordance with the Connecticut Nonstock Corporations Act as the same may be, from time to time, amended.

* - Amended 11/17/2005 – See Annotation of Amendments

** - Amended 11/21/2013 – See Annotation of Amendments

ARTICLE X

Waiver of Notice Section

10.1 – Authority to Waive Notice. Whenever under the provisions of these Bylaws of any Statute, any Member or Director is entitled to notice of any regular or special meeting or of any action to be taken by the Corporation, such meeting may be held or such action may be taken without the giving of such notice, provided every Member or Director entitled to such notice waives such notice. The attendance of any person at a meeting without protesting, prior to or at the commencement of the meeting, the lack of proper notice shall be deemed to be a waiver of notice of such meeting.

ARTICLE XI

Books and Records

Section 11.1 – Books and Records. There shall be kept correct and complete books and records of account and minutes of the proceedings of the Corporation's incorporators, Members, and committees of Directors. There shall also be maintained at the principal office of the Corporation, a record of the Corporation's Members, giving the names and addresses of all Members.

ARTICLE XII

Fiscal Year

Section 12.1 – Power to Fix. The Board of Directors shall have power to fix and from time to time change the fiscal year of the Corporation.

ARTICLE XIII

Amendments

Section 13.1 – How Amended. These Bylaws may be modified, amended, repealed or added to by an affirmative vote of the Members at an Annual Meeting or at a special meeting called for that purpose, provided that a written notice shall have been sent to each Member entitled to receive such notice, which notice shall state the modifications, amendments or changes which are proposed to be made in such Bylaws. Only such changes as have been specified in the notice shall be made. If, however, all the Members shall be present at such meeting, these Bylaws may be amended by a unanimous vote without any previous notice.

Section 13.2 – Annotation of Amendments. The Secretary shall maintain an Annotation of Amendments to these Bylaws within the corporate minute book. Upon the adoption of an amendment of any Bylaw, the Secretary shall enter upon such page of Annotations the number of the section amended and the date of the Members meeting when such enactment was adopted: he shall also endorse upon the appropriate Bylaw as originally adopted the phrase “Amended – See Annotation of Amendments.”