

**Bylaws
of
The Texas Association of Property Tax Professionals, Inc.**

ARTICLE I

Name; Organization; Purposes.

1.01 Name.

The name of this organization is the Texas Association of Property Tax Professionals, Incorporated. In these Bylaws the organization is referred to as the "Association."

1.02 Legal Status.

The Association is a nonprofit corporation organized and chartered pursuant to the laws of Texas. Because it is a nonprofit organization, no part of the net earnings of the Association may inure to the benefit of any person.

1.03 Office; Agent.

(a) The Association shall maintain and register with the Secretary of State an office in the State of Texas at such location as shall be determined by the Board of Directors and shall further maintain at the office an agent qualified to act as registered agent pursuant to applicable law.

(b) The Association may maintain other offices as appropriate, including its principal place of business, which may be, but need not be, the same as its registered office.

1.04 Purposes; Prohibitions.

(a) The purposes of the Association are:

(1) to operate a trade association or business league of property tax professionals under Section 501(c)(6) of the Internal Revenue Code;

(2) to promote and support the achievement and maintenance of a property tax system in Texas that will preserve, protect and defend the rights of taxpayers and their agents;

(3) to elevate the practice of property tax consulting through education, professionalism, the promotion of high standards of competence and efficiency, and the establishment of strict standards of ethical and professional conduct, including a Code of Ethics;

(4) to support constructive changes in the property tax system with the goal of making the system more efficient and more responsive to the needs of taxpayers and their agents;

(5) to collect and disseminate information regarding the Texas property tax system;

(6) to participate in every phase of the process by which any aspect of the property tax system is determined, changed, or discontinued, and to represent the interests of its members in any forum public or private, and;

(7) to engage in any other activity not prohibited by law, the Articles of Incorporation, or these Bylaws, calculated to achieve the purposes set forth herein.

(b) Notwithstanding the provisions of Subsection (a) of this Section or other provisions of these Bylaws, the Association may not distribute any portion of its net earnings to an individual or otherwise allow any portion of its net earnings to inure to the benefit of any individual.

(c) Notwithstanding any of the above statements of purposes and powers, the Association shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the primary purpose of the Association as stated in its Articles of Incorporation.

1.05 Authority.

In order to achieve its objectives the Association may:

(a) own or lease property, real and personal;

(b) enter into a contract with any person, firm, corporation, partnership or other legal entity;

(c) employ the staff necessary to achieve its objective; and

(d) engage in any other activity not prohibited by law, by the Articles of Incorporation or by these Bylaws.

ARTICLE II

Membership

2.01 Regular Membership.

(a) Any person who meets all of the following criteria is eligible to apply for Regular Membership:

(1) is at least 21 years of age; and

(2) is engaged on a full time basis (except for time spent in management of property owned by himself or his family) in the profession of property tax management for other than governmental entities and those employed by such entities; and

(3) pledges his support for the purposes of this Association, and for such Codes and Ethics, standards of performance, and other written policies as the Association may adopt

(b) Any person who is qualified to make application for Regular Membership, who does so on or before July 1, 1988, and who is accepted for such Membership, shall be eligible to become a Charter Regular Member.

(c) The right to vote is reserved to one Regular Member per firm, corporation, or business, as provided by Section 2.08 of this Article.

2.02 Associate Membership.

Any person who is employed by an entity in which a Regular Member is active, but who is unable to meet the requirements for Regular Membership provided in Sec. 2.01 above, is eligible to apply for Associate Membership, subject to the membership restrictions of this Article. Any person who is qualified to make application for Associate Membership, who does so on or Before July 1, 1988, and who is accepted for such Membership, shall be eligible to become a Charter Associate Member.

2.03 Membership Restrictions.

(a) Membership shall not be available to any person who in the course of his or her services receives ten percent or more of his or her professional income, or ten percent or more of his or here professional billing, or spends ten percent or more of his or her professional services representing the interests of the Comptroller's Office or any agency or political subdivision of the State in connection with ad valorem taxation or any other form of state and local taxation (other than income taxation), or to any attorney who represents the interests of the Comptroller's Office or any agency or political subdivision of the State in connection with ad valorem taxation.

(b) For the period of time specified in this subsection, membership shall not be available to a person who is convicted of a crime which involves, as an essential element, fraud, deceit, misrepresentation, bribery or tampering with government records in connection with the ad valorem tax system or process of any state or political subdivision thereof. Such person is restricted from membership for the entire period of his or her sentence, probation, or deferred adjudication. Such person has an affirmative duty to report and shall report to the Board, in writing, his or her conviction for a crime described in this subsection within thirty (30) days following the date of conviction, whether or not his or her application for membership is pending or has been accepted by the Board. As used in this Article, (1) "conviction" means a plea of guilty or nolo contendere to, or being found guilty of, the crime and (2) "date of conviction" means the date upon which the time for the appeal has elapsed or the conviction has been affirmed on appeal, whichever is later.

2.04 Honorary Membership.

Honorary Membership may b conferred by the affirmative vote of two-thirds of the Board of Directors on those individuals who have made such distinct contributions to the Association that their efforts deserve public recognition, provided that no more than two (2) such Honorary Memberships shall be conferred in any one year and that the total number shall not exceed twenty (20) at any one time.

2.05 Life Membership.

Life Membership may be conferred by the affirmative vote of two-thirds of the Board of Directors or members of the Association, upon verification duly made by the Executive Director of the Association that they no longer can qualify as Regular Members because of termination of employment entitling them to such membership, so long as they otherwise meet the qualifications for Regular Membership.

2.06 Retired Membership.

Retired Membership, upon application duly made, shall be available to any member of the Association upon verification by the Executive Director of the Association that such member can no longer qualify as a member upon retirement or termination of employment entitling such member to membership in the Association. The Board of Directors may, by majority vote, reject any application for Retired Membership status. Such retired member shall enjoy all the privileges and responsibilities of Regular Membership with the exception of the right to vote or hold office. Annual dues for Retired Members shall be determined by a majority vote of the Board of Directors, shall not exceed the dues of the Associate Membership and be payable on the first day of the calendar year.

2.07 Voting Rights.

The right to vote is reserved to one Regular Member in good standing per firm, corporation, or business, to be known as a Voting Member. Each firm, corporation, or business shall designate its Voting Member in writing to the Executive Director of the Association at any time more than tow weeks prior to a meeting of the Association, which designation shall remain in effect until a new designation is filed with the Executive Director.

2.08 Transfer of Membership.

Whenever the dues of a member are paid by his employer, and he or she resigns, retires, or otherwise vacates his position during the period for which his dues have been paid, his membership shall be transferred to his successor upon receipt by the Association of notice of such change and his successor's qualification for such membership under these Bylaws.

2.09 Fees and Dues.

Initiation fees or annual dues for each category of membership shall be established and may be amended by a majority vote of the Board of Directors. Time and method of payment will also be determined by majority vote of the Board of Directors. It is the intent of the membership that the stated functions and activities of the Association be financially self-supporting. The Board of Directors, therefore, without further authority from the membership, may review at any time the financial condition relative to said functions and activities and enact those measures necessary to achieve this objective, including, but not limited to, the adjustment of fees and dues of members.

2.10 Application for Membership.

(a) The Board of Directors shall draft and reproduce a formal application for membership in the Association. The application shall show:

- (1) the name and address of the applicant;
- (2) the membership category in which the applicant seeks membership and the business activity by which the applicant claims membership eligibility;
- (3) a statement that the applicant agrees to be bound by the Articles of Incorporation, the Bylaws of the Association, and the Code of Ethics of the Association; and
- (4) other information that the Board of Directors determines necessary including, but not limited to, information concerning membership eligibility and membership restrictions under this Article.

- (b) Each applicant shall file a completed application with the Association as a prerequisite to being considered for membership.
- (c) Each application duly completed and filed shall be submitted to and reviewed by the Board of Directors or its designee. The Board of Directors shall, by a majority vote, either accept or reject the application at the next Board meeting occurring after thirty (30) days from the date of its receipt. In the event of a tie vote, the application shall be rejected. The Board of Directors shall notify the applicant of the disposition of the application and shall, if the applicant is denied membership, include a written statement of the reasons for the denial of the application.

2.11 Denial of Membership.

- (a) After review of an application the Board of Directors may refuse to allow an applicant to become a member of the Association on any of the following grounds, but on no other grounds.
 - (1) the application is incomplete
 - (2) the application shows on its face that the applicant is restricted from or is not eligible for membership in the Association pursuant to the terms of this Article; or
 - (3) investigation by the Board of Directors of information coming to its attention reveals that the applicant is restricted from or is not eligible for membership in the Association pursuant to the terms of this Article.
- (b) An applicant who has been denied membership in the Association may petition for review of its application by the Board of Directors, with or without additional supporting information. The Board of Directors shall consider each petition for review in the same manner as the original application and shall notify the applicant of the disposition of the petition for review within thirty (30) days of its action.
- (c) After the denial of a petition for review of a rejected application, the Board of Directors has no duty to consider another application from the same applicant for one (1) year from the date of the denial of the petition for review of the original application. The Board of Directors may consider any such new application at any time and shall consider one field on or after the expiration of one (1) year from the date of the denial of the petition for review of prior applications.

2.12 Duration of Membership.

- (a) Once granted, membership in the Association is continuous and may be terminated only under one of the following procedures:
 - (1) failure of membership eligibility under this Article;
 - (2) voluntary resignation disclosed by written notice to the Association; or
 - (3) termination by the Association as provided by Section 2.16 of this Article.
- (b) The minutes of the Board of Directors shall show the date of termination of any member without regard to the reason.

2.13 Suspension of Membership; Reinstatement.

- (a) The Association, by and through the Board of Directors, may suspend the membership of a member who:
 - (1) has failed to pay his dues and assessments for sixty (60) days or more; or
 - (2) Has engaged in an activity that would be grounds for involuntary termination under Section 2.16 of this Article, although suspension is not a prerequisite to involuntary termination.
- (b) Suspension may be for a specific period of time, until the occurrence of a specific event, or until the member whose membership has been suspended brings himself or herself into compliance. The Board of Directors shall reinstate a suspended member once the Board is satisfied that the grounds for suspension have been removed.
- (c) A member whose membership is suspended is entitled to none of the privileges and benefits of membership.
- (d) The Board of Directors may not suspend the membership of a member until the expiration of fifteen (15) days after the Board notifies the member in writing of the Board's intent to suspend the member. A member so notified may petition for review of his or her case and seek a hearing before the Board of Directors. If the member seeks review, the Board may not suspend a membership until the affected member has had an opportunity to appear before the Board, by written memorandum, to present his or her side of the case. The Board's notice to the affected member shall include a statement of the member's right to review and shall include a statement that if that right to review is not exercised within fifteen (15) days, the Board will proceed to suspend the affected membership. If a written petition for review is filed within fifteen (15) days from the date of notification, the Board shall consider the petition and act on it within thirty (30) days from receipt.

2.14 Involuntary Termination.

- (a) The Board of Directors may terminate the membership of a member only for cause and only as provided by the terms of this Section. The Board may terminate the membership of a member on one or more of the following grounds but on no other:
 - (1) the member is or becomes restricted from or ineligible for membership in the Association pursuant to this Article;
 - (2) the member has failed to pay his or her dues or assessments as required by these Bylaws, for a period of sixty (60) days or more.
 - (3) the member is in violation of the Code of Ethics of the Association or its Bylaws.
 - (4) the member is or becomes restricted from membership under Section 2.04(b) of this Article, or the member fails to report to the Board, in writing, his or her conviction for a crime described in that Section within thirty (30) days following the date of conviction.
- (b) The Board of Directors may not terminate a membership until it has given the member written notice of its intent to do so. The notice shall be by certified mail, return receipt requested, addressed to the last known address of the member, and shall disclose:
 - (1) that the Board intends to terminate the membership;
 - (2) the specific grounds for the termination;
 - (3) that the member has a right to be heard on the issue of termination and to take testimony and present evidence, either in writing or in person, and either individually or through counsel;
 - (4) that within fifteen (15) days from the date of receipt of the Board's notice of intent to terminate, the member must notify the Board of Directors in writing by certified mail, return receipt requested, of his or her intent to invoke the right to be heard on the issue; and

(5) that failure to notify the Board of Directors as provided in Subdivision (4) of this Subsection is a waiver of the member's right to be heard on the issue of termination.

(c) Upon receipt of a timely filed notice of member's demand for a hearing as provided by Subsection (b) of this Section, the Board of Directors shall set a date for determination of the issue. The Board shall give the member at least fifteen (15) days written notice of the time and place of the hearing, and the date of the hearing may not be more than sixty (60) days after receipt by the Board of the member's demand for a hearing. At the hearing the Board may designate one of its members to present its side of the issue and may produce witnesses, cross-examine other witnesses and resent any evidence relevant to the issue of termination. At the hearing the affected member may appear individually or by and through counsel or by the filing of written sworn documents. The member may produce witnesses, cross-examine other witnesses and present any evidence relevant to the issue of the termination and may employ and produce a court reporter to record the proceedings. If a quorum of the Board of Directors is not present at the hearing, and is not produced within a reasonable time, the termination proceeding is void ab initio and the member is in good standing, provided that such standing is without prejudice to the Board's right to reinstate termination proceedings. The decision of the Board of the issue of termination is by majority vote of those present. The Board shall notify the member within fifteen (15) days after the hearing of its disposition of the termination issue, and if the decision is to terminate the membership, the member's rights and privileges of membership are forthwith terminated and are not reinstated during the pendency of an appeal if any.

(d) at all stages in a denial, suspension, or termination procedure the applicant or affected member is entitled to inspect all evidence, favorable or unfavorable to him or her, that was used by the Board in its decision to initiate the termination proceedings.

2.15 Change in Membership Status.

The Board of Directors may change the membership status of a member only for cause and only as provided by the terms of this Section. The Board may change the membership status of a member only if the member is not eligible for the type of membership he or she hold pursuant to this Section. If the ineligibility results from a lack or termination of engagement in the profession of property tax management, it shall not be deemed grounds for changes in membership status until it has continued for ninety (90) days. A change in membership status shall be treated in the same manner, be handled by the Board, and appealed by the member, as an involuntary termination under Section 2.16 of this Article.

ARTICLE III

Officers; Executive Committee; Board of Directors

3.01 Officers.

The officers of the Association are the President, Vice President, and Secretary/Treasurer. The Board of Directors may elect or appoint such other officers, including one or more Assistant Secretaries and one or more Assistant Treasurers, as it shall deem desirable, such officers shall have the authority and perform the duties prescribed from time to time by the Board of Directors. Any two or more offices may be held by the same person, except the offices of President and Secretary/Treasurer.

3.02 Executive Committee.

The Executive Committee of the Association is composed of the President, Vice President, Secretary/Treasurer, Immediate Past President, and one Board member appointed by the President. If the Immediate Past President does not serve as a member of the Executive Committee or if there is no Immediate Past President, the President shall appoint another Regular Member to serve on the Executive Committee. The Executive Director is a member of the Executive Committee without vote.

3.03 Board of Directors.

The Board of Directors of the Association is composed of the President, Vice President, Secretary/Treasurer, the Immediate Past President, and six (6) Regular Members elected as provided by these Bylaws. If the Immediate Past President does not serve as a member of the Board of Directors or if there is no Immediate Past President, the President shall appoint another Regular Member to serve on the Board of Directors.

3.04 Eligibility.

A person is eligible, to be elected or appointed, an officer or member of the Board of Directors of the Association if he or she is a Regular Member of the Association as provided by these Bylaws and is duly elected or appointed in accordance with the procedures set forth by these Bylaws. A person is not eligible for election or appointment as an officer or member of the Board of Directors to a term which coincides with the term of a person from the same firm, corporation or business serving as an officer or member of the Board of Directors of the Association. In the event that a merger, acquisition, change in employment or similar circumstance results in two (2) or more persons from the same firm, corporation or business serving as an officer or member of the Board of Directors at the same time, such persons shall not be precluded from continuing to serve through the next scheduled Annual Meeting. However, beyond the next scheduled Annual Meeting, only one (1) such person shall remain eligible to serve as a member of the Board of Directors. Any vacancy in the position of officer or member of the Board of Directors created as a result of a merger, acquisition, change in employment or similar circumstance shall be filled by election as provided for under Article V, unless there is insufficient time prior to the next Annual Meeting to comply with the notice provisions of Article V, in which case the vacancy shall be appointed by the Board of Directors.

3.05 Compensation.

An officer or non-officer member of the Board of Directors receives no compensation for service in that capacity but may recover his or her expenses incurred in representing the Association if approved by the Board of Directors.

3.06 Use of Affiliation.

No member may use the fact of his or her service or past service as an officer, member of the Board of Directors, or member of any committee of the Association on his or her business cards, letterhead, any form of client solicitation, or any form of public or private advertising, other than in a communication on behalf of the Association.

ARTICLE IV

Officers and Board of Directors; Terms; Vacancies.

4.01 Officers.

Except for those first elected, an officer serves for a term between the Annual Meetings or until his or her successor is duly elected and installed. A term begins immediately following the Annual Meeting.

4.02 Executive Committee.

Except for those first appointed, an appointed member of the Executive Committee serves for a term of twelve (12) months or until his or her successor is duly appointed. A term begins January 1. The initial appointed members of the Executive Committee shall serve until December 31, 1989.

4.03 Board of Directors.

An officer member of the Board of Directors serves a term as a member of the Board of Directors of one year coinciding with that of his or her term as an officer. Except for those first appointed, a non-officer member of the Board of Directors serves a term of three (3) years or until his or her successor is duly elected and installed. A term expires immediately following the Annual Meeting and the terms of two (2) non-officer members expire immediately following each Annual Meeting. The executive Director is a member of the Board of Directors without vote.

4.04 Re-Election

A person may not be elected to more than two (2) consecutive terms as a non-officer member of the Board of Directors.

4.05 Vacancies.

If a vacancy occurs in an office or otherwise on the Board of Directors, the Board, by majority vote, shall fill the vacancy for the unexpired term. Thereafter the position shall be filled as provided by these Bylaws.

4.06 Removal.

Any officer elected or appointed by the Board of Directors may be removed by the Board of Directors whenever in its judgment the interests of the association would be served thereby.

ARTICLE V

Election of Officers and Non-Officer Members of the Board of Directors.

5.01 Nominating Committee; Chair; Duties

(a) The Nomination Committee is composed of the Immediate Past President and four (4) additional Regular Members in good standing appointed by the President. The Immediate Past President of the Association shall preside at a meeting of the Nominating Committee. In the absence of or inability of the Immediate Past President, the President shall appoint a Regular Member in good standing to serve on and preside at a meeting of the Nominating Committee. Three (3) members of the Nominating Committee constitute a quorum.

(b) At least seventy (70) days, but not more than one hundred (100) days prior to the Annual Meeting of the Association, the Nominating Committee shall meet to nominate not less than one (1) person for each office and position on the Board of Directors from among the Regular or Associate Members in good standing.

(c) The Nominating Committee shall certify its nomination to the Executive Committee. Not later than (60) days prior to the Annual Meeting of the Association, the President shall cause a true and correct copy of those nominations to be sent to each member of the Association.

(d) A Voting Member of the association may nominate a person other than the one nominated by the Nominating Committee to be elected as an officer or member of the Board of Directors. To be valid, a nomination for an officer position under this Subsection must be in writing and bear the second of at least ten (10) additional Voting Members in good standing. It must also designate the position for which the person is nominated. A nomination under this Subsection for a non-officer member of the Board of Directors must be in writing and bear the second of at least five (5) additional Voting Members of the Association. Nominations under this Subsection must be received at the Association Headquarters not less than thirty (30) days prior to the annual meeting of the Association.

(e) A member of the Board of Directors may nominate a person other than one nominated by the Nominating Committee to be elected an officer of the Association. To be valid, a nomination under this Subsection must be in writing, bear the second of four (4) additional members of the Board of Directors and be received by the Association no later than forty-five (45) days prior to the annual meeting of the Annual Meeting of the Association.

(f) In the event that there are more total nominees for the position on the Board of Directors than available positions, all the nominees shall run at large and the nominees who receive the highest number of votes for the available positions will be elected.

5.02 Board of Directors Approval of Officer, Non-Officer Nominees; Additional Nominations.

(a) At the Annual Meeting of the Board of Directors the President shall submit to the Board of Directors the name of each person selected by the Nominating Committee as a nominee for election as an officer of the Association. If no additional nomination has been made as provided by this Section, each person nominated by the Nominating Committee is approved. If a valid additional nomination is made as provided by this

Article, the President shall submit that nomination to the Board of Directors and conduct a vote on the issue. To be approved, a nominee must receive a majority of the votes cast.

5.03 Membership Approval of Nominees for Officers or Non-Officer Members of the Board of Directors; Additional Nomination.

(a) At the Annual Meeting of the membership of the Association the President shall submit to the membership the name of each person selected by the Nominating Committee as a nominee for election as an officer or non-officer member of the Board of Directors. If no additional nomination has been made as provided by this Article, each person nominated by the Nominating Committee is elected. If a valid additional nomination is made as provided by this Section, the President shall submit that nomination to the membership and conduct a vote on the issue. To be elected, a nominee must receive a majority of the votes cast.

ARTICLE VI

Duties; Officers; Executive Committee; Board of Directors

6.01 President.

The President is the chief elected officer of the Association and shall exercise general policy execution and direction of the Association. The President shall appoint committees as necessary and appropriate, preside over meeting of the members, Board of Directors, and Executive Committee and perform the other duties placed on the President by these Bylaws, the Executive Committee or the Board of Directors. The President may delegate to the Executive Director the authority vested in the President by these Bylaws, the Executive Committee, of the Board of Directors.

6.02 Vice President.

The Vice President assumes the duties of the President in the absence of the President. The Vice President shall perform the other duties placed on the Vice President by the President, Executive Committee, or the Board of Directors. The Vice President may delegate to the Executive Director the authority vested in the Vice President by these Bylaws, the Executive Committee, or the Board of Directors.

6.02 Secretary/Treasurer.

(a) The Secretary/Treasurer shall:

- (1) be present at each meeting of the membership, Executive Committee or Board of Directors and keep an accurate record of the proceedings at each meeting,
- (2) maintain a record of attendance at meetings;
- (3) notify each member of meetings;
- (4) collect and receive all money due the Association and maintain an accurate record of the financial transactions and status of the Association, and
- (5) perform the other duties placed on the Secretary/Treasurer by the President, the Executive Committee or the Board of Directors.

(b) The Secretary/Treasurer may delegate to the Executive Director any duties imposed on the Secretary/Treasurer by these Bylaws, The Executive Committee, or the Board of Directors.

6.03 Executive Committee.

(a) Except as otherwise provided by the Articles of Incorporation or these Bylaws, the residual authority for the management and control of the Association and its property is vested in the Executive Committee.

(b) The Executive Committee may delegate to the Executive Director any authority vested in the Executive Committee by the Bylaws.

6.04 Board of Directors.

(a) The Board of Directors has the authority vested in it by the Articles of Incorporation, these Bylaws or by the Executive Committee.

(b) Subject to the approval of the Executive Committee, the Board of Directors may delegate to the Executive Director any authority vested in the Board of Directors by these Bylaws or by the Executive Committee.

ARTICLE VII

Meetings

7.01 Membership.

The membership of the Association shall meet each year at some time between August 1 and December 31 for the election of officers and the transaction of other business. The Annual Meeting shall be held at a time and place designated by the Board of Directors. The membership may meet otherwise at the call of the President. The Voting Members present and those Voting Members voting absentee constitute a quorum for the transaction of business. Action taken is official and binding if it receives a majority of votes cast at a meeting. The manner of holding elections, including the forms to be used, the method of voting, the counting of ballots and the rules or procedure pertaining thereto shall be prescribed by the Board of Directors.

7.02 Board of Directors.

The Board of Directors shall meet at least as often as annually in conjunction with the annual membership meeting and shall meet otherwise at the call of the President. Six (6) members constitute a quorum an action taken is official if it receives a majority of votes cast at a meeting at which a quorum is present. In the case of a tie, the issue fails.

7.03 Executive Committee.

The Executive Committee shall meet at least as often annually in conjunction with the annual membership meeting and shall meet otherwise at the call of the President. Four (4) members constitute a quorum and action taken is official if it receives a majority of votes cast at a meeting at which a quorum is present. In the case of a tie, the issue fails.

7.04 Telephone Meetings.

The Board of Directors or the Executive Committee may meet by telephone conference. The quorum and vote requirements are the same as those applicable to meetings in person.

7.05 Notice

The President shall insure that reasonable actual notice has been provided to each affected member of the time and place of a meeting of the membership, Board of Directors, or Executive Committee.

7.06 Conduct of Meetings.

The President or the President's appointee shall preside at all meetings. All meetings of the Association and any Boards or Committees will be conducted in accordance with Robert's Rules of Order, Revised.

7.07 Absentee Voting.

Any Regular Voting Member in good standing may cast his ballot by mail at a membership meeting. To be valid, the ballot shall have been received by the Executive Director no later than fifteen (15) days prior to the meeting.

ARTICLE VII

Committees

8.01 Committees of Directors.

The Board of Directors, by resolution adopted by a majority of the directors in office, may designate and appoint one or more committees, each of which shall consist of two (2) or more Directors, which committees, to the extent provided in said resolution, shall have and exercise the authority of the Board of Directors in the management of the Association. The President shall name one member chairman of each committee. No such committee shall have the authority of the Board of Directors in reference to amending, altering, or repealing the Bylaws; electing, appoint, or removing any member of such committee or any Director or Officer of the Association; amending the Articles of Incorporation; adopting a plan of merger or consolidation with another corporation; authorizing the sale, lease, exchange, or mortgage of all or substantially all of the property and assets of the Association; authorizing the voluntary dissolution of the association or revoking proceedings therefore; adopting a plan for the distribution of the assets of the association; or amending, altering, or repealing any resolution of the Board of Directors. The designation and appointment of any such committee and the delegation thereto of authority shall not operate to relieve the Board of Directors, or any individual Director, of any responsibility imposed on them by law.

8.02 Other Committees.

Other committees not having and exercising the authority of the Board of Directors in the management of the Association may be designated by a resolution adopted by a majority of the Directors present at a meeting at which a quorum is present. Except as otherwise provided in such resolution, members of each such committee shall be members of the Association, and the President of the Association shall appoint the members thereof. The President shall name one (1) member chairman of each committee. Any members thereof may be removed by the person or persons authorized to appoint such member whenever in their judgment the best interests of the Association would be served by such removal.

8.03 Term of Office.

Each member of a committee shall continue as such until December 31 or until officially replaced by Presidential appointment, unless the committee shall be soon terminated, or unless such member be removed from such committee, or unless such member shall cease to qualify as a member thereof.

8.04 Chairman.

The chairman of a committee shall, at the direction of the President of the Association:

- (a) Call a meeting of the committee
- (b) Preside at the meetings of the committee and insure that a record is kept of the activities and recommendations of the committee; and
- (c) Provide the President of the Association with a written report of the committee's work.

8.05 Vacancies.

Vacancies in the membership of any committee may be filled by appointments made in the same manner as provided in the case of the original appointments.

8.06 Quorum.

Unless otherwise provided in the resolution of the Board of Directors designating a committee, a majority of the whole committee shall constitute a quorum and the act of a majority of the members present at a meeting at which a quorum is present shall be the act of the committee.

8.07 Rules.

Each committee may adopt rules for its own governance not inconsistent with these Bylaws or with rules adopted by the Board of Directors.

ARTICLE IX

Finance; Dues, Assessments, Delinquency, Funds, Fiscal Year, Contracts, Check, Gifts

9.01 Assessments.

The membership at a regular or called meeting may impose a special assessment that is binding on all members of the Association according to its terms.

9.02 Delinquency.

A member whose payment of dues or assessments is delinquent by sixty (60) days or more is subject to the suspension or involuntary termination provisions provided by these Bylaws.

9.03 Funds; Deposits; Checks; Drafts; Withdrawals; Audits.

All funds of the Association shall be deposited in the name of the Association in a financial institution designated by the Board of Directors. All checks, drafts, withdrawals or orders for payment of money, notes or other evidences of indebtedness issued in the name of the Association shall be signed by such officer, agent or agents of the Association and in such manner as shall be determined by resolution of the Board of Directors. Such instruments shall be signed by the Secretary/Treasurer or an Assistant Treasurer and countersigned by the President or Vice President of the Association. Association funds may be expended only for Association purposes and only in the amounts in accordance with a budget or financial report approved by the Executive Committee and the Board of Directors. The Board of Directors shall cause the performance of an audit of the Association's financial condition at such times as the Board deems necessary.

9.04 Fiscal Year.

The fiscal year of the Association begins January 1 and ends December 31.

9.05 Contracts.

The Board of Directors may authorize any officer or officers, agent or agents of the Association, in addition to the officers so authorized by these Bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Association. Such authority may be general or confined to specific instances.

9.06 Gifts.

The Board of Directors may accept on behalf of the Association any contribution, gift, bequest, or devise for the general purposes or for any special purpose of the Association.

ARTICLE X

Certificates of Membership

10.01 Certificates of Membership.

The Board of Directors may provide for the issuance of certification evidencing membership in the Association, which shall be in such form as may be determined by the Board. Such certificates shall be signed by the President or a Vice President and by the Secretary/Treasurer or an Assistant Secretary and shall be sealed with the seal of the Association. All certificates evidencing membership of any class shall be consecutively numbered. The name and address of each member and the date of issuance of the certificate shall be entered on the records of the Association. If any certificate shall become lost, mutilated, or destroyed, a new certificate may be issued therefore on such terms and conditions as the Board of Directors may determine.

10.02 Issuance of Certificates.

When a member has been elected to membership and has paid any initiation fee and dues that may then be required, a certificate of membership shall be issued in his or her name and delivered to him or her by the Secretary/Treasurer, if the Board of Directors shall have provided for the issuance of certificates of membership under the provisions of Paragraph 11.01 of this Article.

ARTICLE XI

Books and Records

11.01 Books and Records.

The Association shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its members, Board of Directors, and committees having any of the authority of the Board of Directors, and shall keep at the registered or principal office a record giving the names and addresses of the members entitled to vote. All books and records of the Association may be inspected by any member or his or her agent or attorney for any proper purpose at any reasonable time with fifteen (15) days written notice of intent to inspect.

ARTICLE XII

Executive Director; Staff

12.01 Executive Director.

The Executive Director is employed by the Executive Committee and is the Chief Executive Officer of the Association. As the Chief Executive Officer of the Association, the Executive Director has charge of the daily activities and operations of the Association and shall insure the faithful implementation of the objectives of the Association and the policies established by the Executive Committee and the Board of Directors. The Board of Directors may, at its discretion, employ a person, firm or corporation to act as Executive Director on such terms as the Board of Directors may find proper.

12.02 Duties of the Executive Director.

In addition to the general duties imposed on him or her by Section 13.01 of this Article, by the President, the Executive Committee, or the Board of Directors, the Executive Director shall, under the direction of the Board of Directors:

- (a) perform duties placed on an officer, the Executive Committee or the Board of Directors by these Bylaws when directed to do so by an officer, the Executive Committee or the Board of Directors;
- (b) maintain a record of Association membership;
- (c) employ the persons or agents necessary and appropriate to insure the proper performance of association activities, establish the duties and fix the compensation paid each, and supervise all activities of any such persons;
- (d) represent the Association in any forum, public or private, and before any governmental or regulatory body;
- (e) propose an annual budget and submit it to the Executive Committee;
- (f) sign certificates of membership;
- (g) execute legal instruments in the name of the Association;
- (h) otherwise exercise plenary control over the business and activities of the Association subject to the approval of the Executive Committee and Board of Directors.

12.03 Compensation.

The Executive Committee shall fix and annually review the salary or other compensation paid to the Executive Director.

ARTICLE XIII

Indemnification and Liability Insurance for Directors, Officers and Others

13.01 Definitions.

In this Article:

- (a) "Appointee" means any person who is or was serving by appointment to the Association's Membership Committee or Ethics Committee.
- (b) "Director" means any person who is or was a member of the Board of Directors of the Association.
- (c) "Expenses" include court costs, attorney's fees and other costs directly related to a proceeding.
- (d) "Officer" means any person who is or was an officer of the Association.
- (e) "Official Capacity" means:
 - (1) when used with respect to a director – the office of the director in the Association; and
 - (2) when used with respect to a person other than a director – the elective or appointive office in the Association held by the officer or appointee.
- (f) "Proceeding" means any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative, arbitral or investigative, any appeal in such action, suit or proceeding, and any inquiry or investigation that could lead to such an action, suit or proceeding.

13.02 Indemnity.

The Association shall indemnify a person who was, is or is threatened to be made a named defendant or respondent in a proceeding because the person is or was a director, officer or appointee only if it is determined in accordance with Section 14.06 of this Article that the person:

- (a) Conducted himself or herself in good faith; and
- (b) Reasonably believed:
 - (1) In the case of conduct in his or her official capacity as a director, officer, or appointee of the Association, that his or her official capacity as a director, officer, or appointee of the Association, that his or her conduct was in the Association's best interests; and
 - (2) In the case of conduct in his or her official capacity as an appointee, that his or her conduct was at least not opposed to the Association's best interests.

13.03 Non-Indemnified Proceedings.

A director, officer or appointee may not be indemnified under Section 14.02 of this Article in respect of a proceeding:

- (a) in which the person is found liable on the basis that personal benefit was improperly received by the person, whether or not the benefit resulted from an action taken in the person's official capacity;
- (b) in which the person is found liable to the Association; or
- (c) in which the person shall have been found liable for willful or intentional misconduct, or for gross negligence, in the performance of his or her duty to the Association.

13.04 Determination of Duty.

A person shall be deemed to have been found liable in respect of any claim, issue or matter only after the person shall have been so adjudged by a court of competent jurisdiction after exhaustion of all appeals therefrom.

13.05 Matters Indemnified.

A person shall be indemnified under Section 14.02 of this Article against judgments, penalties (including tax penalties), fines, settlements and reasonable expenses actually incurred by the person in connection with the proceeding.

13.06 Determination of Indemnification.

A determination of indemnification under Section 14.02 of this Article must be made:

- (a) by a majority vote of a quorum consisting of directors who at the time of the vote are not named defendants or respondents in the proceeding;
- (b) if such a quorum cannot be obtained, but a majority vote of a committee of the Board of Directors, designated to act in the matter by a majority vote of all directors, consisting solely of two (2) or more directors who at the time of the vote are not named defendants or respondents in the proceeding;
- (c) by special legal counsel selected by the Board of Directors or a committee of the Board by vote as set forth in Subsection (a) or (b) of this section, or, if such a quorum cannot be obtained and such a committee cannot be established, by a majority vote of all directors; or
- (d) by the members in a vote that excludes the vote of directors who are named defendants or respondents in the proceeding.

13.07 Authorization of Indemnification and determination of Reasonableness of Expenses.

Authorization of indemnification and determination as to reasonableness of expenses must be made in the same manner as the determination that indemnification is permissible except that if the determination that indemnification is permissible is made by special legal counsel, authorization of indemnification and determination as to reasonableness of expenses must be made in the manner specified by Subsection (c) of Section 14.06 of this Article for the selection of special legal counsel.

13.08 Indemnity as to Reasonable Expenses

(a) The Association shall indemnify a director, officer or appointee against reasonable expenses incurred by the person in connection with a proceeding if:

- (1) the person is named as a defendant or respondent in the proceeding because he or she is or was a director, officer or appointee; and
- (2) the person is wholly successful, on the merits or otherwise, in the defense of the proceeding.

(b) Reasonable expenses incurred by the person may be paid or reimbursed by the Association in advance of the final disposition of the proceeding and without the determination specified in Section 14.06 of this Article or the authorization or determination specified in Section 14.07 of this Article, after the Association receives a written affirmation by the person of his or her good faith belief that he or she has met the standard or conduct necessary for indemnification under this Article and a written undertaking by or on behalf of the person to repay the amount paid or reimbursed if it is ultimately determined that he or she has not met that standard. The written undertaking required by this subsection must be an unlimited general obligation of the person but need not be secured. It may be accepted without reference to financial ability to make repayment.

13.09 Non-Party Participation and Reimbursement.

Notwithstanding any other provision of this Article, the Association may pay or reimburse expenses incurred by a director, officer or appointee in connection with his or her appearance as a witness or other participation in a proceeding at a time when he or she is not named defendant or respondent in the proceeding.

13.10 Insurance.

The Association may purchase and maintain insurance on behalf of any person who is or was a director, officer or appointee covering any liability asserted against the person and arising as a direct result of the person's service in his or her official capacity.

13.11 Report to Membership.

Any indemnification of or advance of expenses to a director, officer or appointee in accordance with this Article shall be reported in writing to the voting members of the Association with or before the notice or waiver of notice of the next meeting of members or with or before the next submission to members of a consent to action without a meeting and, in any case, within the twelve (12) month period immediately following the date of the indemnification or advance.

ARTICLE XIV

Code of Ethics

14.01 Code of Ethics.

The Board of Directors by majority vote shall adopt a Code of Ethics, which the entire membership of the Association individually and collectively shall observe in all respects and at all times. Said Code of Ethics may be altered, amended, or repealed by majority vote of the Board of Directors.

ARTICLE XV

Affiliated Group, Affiliate and Sponsors.

15.01 Affiliate Groups.

The Board of Directors by resolution may authorize the formation of or establish affiliated groups for the purpose of encouraging and promoting uniform and equitable administration of property taxation and for other purposes not inconsistent with the policies and objectives of the Association. The Board may grant affiliated groups such power and responsibilities as it determines appropriate. The Board may also by resolution cause the Association to join in or support the actions of other groups in pursuance of a limited, named objective which promotes the purposes of the Association.

15.02 Affiliates.

Any official or employee of the Comptroller's office, an appraisal district, a taxing unit or other political subdivision of Texas is eligible to become an Affiliate of the Association. Fees of Affiliates and other terms of affiliation, including rights and responsibilities of Affiliates, are determined and specified at the Board's sole discretion. An Affiliate is not an shall not be considered or deemed a member of the Association for any purpose under these Bylaws.

15.03 Sponsors.

Any person or firm supplying services or products to the ad Valorem tax industry, profession, system or process is eligible to become a sponsor or the Association. Fees of Sponsors and other terms of sponsorship, including the rights and responsibilities of Sponsors, are determined and specified at the Board's sole discretion. A Sponsor is not an shall not be considered or deemed a member of the Association for any purpose under these Bylaws.

ARTICLE XVI

Dissolution

16.01 Dissolution.

Upon the dissolution and winding up of the Association, the net assets, if any, remaining after the payment of, or provision for, all debts, obligations and liabilities of the Association shall be paid over, transferred and delivered to such not-for-profit organizations having purposes substantially similar to the purposes of the Association as designated by the Board of Directors of the Association. In no event shall any of the property or assets of the Association be paid over, transferred, or delivered to , or inure to the benefit of, any member or individual.

ARTICLE XVII

Seal

17.01 Seal.

The Board of Directors shall provide a corporate seal, which shall be in the form of a circle and shall have inscribed thereon the name of the corporation and the "Corporate Seal of the Texas Association of Property Tax Professionals, Incorporated."

ARTICLE XVIII

Waiver of Notice

18.01 Waiver of Notice.

Whenever any notice is required to be given under the provisions of the Texas Non-Profit Corporation Act or under the provisions of the Articles of Incorporation or the Bylaws of the Association, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

ARTICLE XIX

Amendment of Bylaws

19.01 Amendment.

These Bylaws may be amended by a two-thirds vote of the Board of Directors. A vote to amend these Bylaws shall be present to the membership at its next meeting and is final unless reversed by a majority vote of the Regular Members present and those voting absentee.

ARTICLE XX

Supremacy

20.01 Supremacy.

These Bylaws govern the management of the Association and shall prevail in the case of conflict with any document or policy except for the laws for this state or the United States or the Articles of Incorporation.