

**BY-LAWS**  
**OF THE**  
**MISSISSIPPI ASSESSORS AND COLLECTORS ASSOCIATION**

Revised September 2009

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MISSISSIPPI ASSESSORS AND COLLECTORS ASSOCIATION**

**ARTICLE 1  
NAME OF ORGANIZATION**

The name of this organization shall be the MISSISSIPPI ASSESSORS AND COLLECTORS ASSOCIATION and shall be domiciled in the State of Mississippi.

**ARTICLE 2  
PURPOSE OF ORGANIZATION**

The purpose of this organization shall be to bring about a closer relationship between its members, the State Tax commission, the County boards of Supervisors, and the taxpaying public;

To promote just and equitable principles in the assessing of all properties for ad valorem tax purposes required by the laws of the State;

To work for a uniform standard of taxable values throughout the State which will reflect credit on all members of organization, thereby bringing about a better understanding and cooperation between all taxing officials and the taxpaying public.

**ARTICLE 3  
MEMBERSHIP**

The members of this organization shall consist of all legally elected assessors and collectors and persons appointed to fill the unexpired term of a legally elected assessor and collector who annually pay their membership dues. The separation from office of any elected or appointed assessor and collector regardless of cause will automatically end his membership in this organization, except for honorary members who may be selected by the members of this organization. Honorary members will owe no dues and will have no vote.

**ARTICLE 4  
VOTING QUALIFICATIONS**

No member shall be eligible to vote on any question affecting this organization, including, but not restricted to, the election of officers, resolutions, or matters affecting the policies to be adopted by this organization, unless he is in good standing by having paid his current annual membership dues.

**ARTICLE 5  
ELECTIVE OFFICERS**

The officers of this organization shall consist of the following, to-wit:

A President, a Secretary, a Treasurer, three (3) Vice Presidents – one from each Supreme Court District, namely, the Northern, Central, and Southern Districts, and a Reporter/Chaplain. The Reporter/Chaplain shall be appointed by the President and ratified by the Executive Committee.

The three vice Presidents may be promoted each year; 1<sup>st</sup> Vice President to become President the following year, 2<sup>nd</sup> Vice President to become 1<sup>st</sup> Vice President, and the 3<sup>rd</sup> Vice President to become 2<sup>nd</sup> Vice President.

The President shall appoint a Nominating Committee for the election of 3<sup>rd</sup> Vice President, Secretary, Treasurer and any of the Vice Presidents who are not advanced for the coming year. The 3<sup>rd</sup> Vice President must be named from the District to be vacated by the incoming President.

The said officers shall be elected by the eligible members of this organization annually and shall serve until their successors are duly elected, said election to be held at the annual meeting hereof. There shall be no proxy voting.

Amended July 27, 2005

#### **ARTICLE 6** **ANNUAL MEETING**

The Executive Committee shall call an annual meeting at the place, time, and date approved by majority vote of the members voting, provided a quorum is present.

#### **ARTICLE 7** **QUORUM**

A quorum of any annual meeting shall be thirty (3) members in good standing plus the presiding officers. A vote of the majority shall prevail, provided the required quorum is present.

Amended July 11, 2001

#### **ARTICLE 8** **DUTIES OF THE OFFICERS**

The president shall be the Executive Officer of said organization. He shall preside over all regular and special meetings and shall exercise personal supervision over all officers and the organization.

The 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> Vice Presidents shall serve in the order named as Executive Officers in the absence, disability, incapacity, or death of the President.

In the case of a vacancy in any elective office other than that of the President, the President shall make an appointment to fill such vacancy until the next annual meeting.

The duties of the 1<sup>st</sup> Vice President shall be as follows, to-wit:

- 1) To attend all committee meetings to which the 1<sup>st</sup> Vice President has been assigned so as to be aware of the workings of the association.
- 2) To serve as Strategic Planning Committee Chairman and as a member of the Legislative Committee.

The duties of the 2<sup>nd</sup> Vice President shall be as follows, to-wit:

- 1) To serve on the Legislative and Strategic Planning Committees.
- 2) To serve as vice chairman of the State Tax Commission Liaison Committee and to help establish a good working relationship with the Tax Commission.
- 3) To serve as co-chairman of the Conference Committee.
- 4) To attend all committee meetings to which the 2<sup>nd</sup> Vice President has been assigned so as to be aware of the workings of the association.

The duties of the 3<sup>rd</sup> Vice President shall be as follows, to-wit:

- 1) To serve on the Legislative and Strategic Planning Committees.
- 2) To serve on the State Tax Commission Liaison Committee.
- 3) To serve as co-chairman of the Audit Committee.
- 4) To attend all committee meetings to which the 3<sup>rd</sup> Vice President has been assigned so as to be aware of the workings of the association.

The duties of the Secretary shall be as follows, to-wit:

- 1) To attend all meetings called by the President.
- 2) To record minutes of Executive committee meetings and all business meetings of the general assembly.
- 3) To keep and retain the record of attendance of all meetings and conferences.
- 4) To correspond with the general membership as the President directs.
- 5) To designate an acting secretary to fulfill the secretary's duties if absent from a meeting.

The duties of the Treasurer shall be as follows, to-wit:

- 1) To keep an accurate account of money in all funds and to keep said funds deposited in a reliable bank in the name of MISSISSIPPI ASSESSORS AND COLLECTORS ASSOCIATION.
- 2) To pay all claims as approved and budgeted by the Executive Committee.
- 3) To send annual statements of dues and registration fees for conferences on or before October 1<sup>st</sup> each year to the membership as defined in Article 3 and to issue a membership card each year to all members who pay their annual dues.
- 4) To make a written report to the Executive Committee within thirty (3) days from set date of delinquency of all members whose dues are unpaid.
- 5) To provide the Executive committee with a written financial statement at each meeting.
- 6) To send financial reports to the President each quarter.

- 7) To provide the general assembly with a financial statement at both mid-winter and annual conferences.

The duties of the Reporter/Chaplain shall be as follows, to-wit:

- 1) To report any activities among the members that is noteworthy, such as sickness or death.
- 2) To send flowers, cards, or other appropriate acknowledgments as preapproved by the Executive Committee.
- 3) To assemble a brief report, with photos, to be presented at the end of the year to the Executive Committee.
- 4) To attend all meetings called by the President and report those things the President deems necessary to the entire body.

Amended July 27, 2005

## **ARTICLE 9** **COMMITTEES**

There shall be an Executive Committee consisting of the President, the Secretary, the Treasurer, the three (3) Vice Presidents, all past presidents (still members), the Reporter, the Legislative Chairman and the State Tax Commission Liaison Chairman. The Legislative Chairman and the State Tax Commission Liaison Chairman shall be appointed by the President and ratified by the Executive Committee.

The duties of the Executive Committee shall include the appointment of other committees deemed advisable, and they shall also serve in an advisory capacity to the President.

The MACA Executive Board shall have the authority to appoint or to dismiss an executive director for the association, to develop a job description for the executive director, and to set the salary and/or compensation for this position.

Each class county shall have a representative on any committee which is appointed by the Executive Committee.

A quorum of any committee meeting shall consist of not less than three (3) members of said committee.

Amended January 8, 2009

## **ARTICLE 10** **SALARIES AND EXPENSES**

No member or officer shall receive any salary from the association.

The President shall have the authority to order the treasurer to pay any reasonable amount to persons rendering services to the association, and to pay telephone, telegraph, and postage bills of said association.

The Secretary shall have the right to purchase stationery and the usual office supplies.

The Treasurer shall have the right to purchase checks and necessary office supplies to perform duties.

Amended July 31, 2002

### **ARTICLE 11** **AMOUNT OF DUES**

Membership dues shall be a onetime annual payment, set by the Executive committee each year, to include dues and all conference registration fees for annual and mid-winter conferences. The payment shall be due each year beginning October 1 for the fiscal year and shall be delinquent after January 31<sup>st</sup> in the year following. The amount shall be due in full and shall not be prorated for each function.

Amended July 27, 2005

### **ARTICLE 12** **ELIGIBILITY**

No member shall be eligible to vote, hold office, or serve on any committee who is delinquent in the payment of his dues.

### **ARTICLE 13** **PROCEDURE OF ANNUAL MEETING**

- 1) Call to order
- 2) Presentation of minutes of previous meetings
- 3) Presentation of financial report
- 4) Special communications
- 5) Reports of committees
- 6) Unfinished business
- 7) New business
- 8) Election of officers
- 9) Roll call
- 10) Adjournment

Amended November 16, 1999

### **ARTICLE 14** **AMENDMENTS**

Any of these By-Laws may be amended, altered, or repealed by a majority vote of the eligible members present at any regular meeting, or at any special meeting called for that purpose, provided that proper notice in writing clearly stating the purpose of said special meeting and the proposed amendments has been mailed to the eligible members at least one week prior to said meeting.