

2019 Certified Tax Administrator Application



APPLICATION INSTRUCTIONS

Please return this form with the required supplemental information and a \$35 check **made payable to ICTA** to: ICTA, 2028 E. Ben White Blvd., Suite 305, Austin, TX 78741. **The deadline for application, as set by the Board of Directors, is July 1, 2019.** The application fee is non-refundable; however, it can be transferred to future applications.

APPLICATION PROCESS

Your application will be reviewed for completion and submitted to the Admissions Committee members for consideration. You will receive an email confirming the receipt of your application. Before the TAAO & ICTA Conference, you will be notified if the Admissions Committee intends to recommend you for admission into the Institute. The Admissions Committee Chair will then present the committee's recommendations to the Board of Directors for approval at the ICTA Annual Business Meeting during the TAAO & ICTA Conference held in August each year.

RECERTIFICATION

If you are awarded your CTA, you are required to recertify according to the same rules for recertification that the Texas Department of Licensing and Regulation uses. ICTA automatically confirms recertification eligibility through TDLR, and will only contact you if there are any questions. Recertification is approved by the ICTA Board of Directors at the ICTA Annual Business Meeting during the TAAO & ICTA Annual Conference each August.

CHECKLIST BEFORE YOU MAIL THE APPLICATION

- Enclose a \$35 check made payable to ICTA
- Enclose a copy of the state certification verifying designation
- Check against TDLR and ICTA certification requirements chart to make certain that you have taken all of the courses required for your CTA certification
- Enclose a copy of your TDLR transcript and any course certificates that are not yet posted by TDLR
- Enclose three letters of reference

REINSTATEMENT

If you were a member of the ICTA and have been out for NOT MORE THAN 2 years, please complete the Application for Reinstatement, instead of Application for Membership.

For additional information contact:
 CTA Program
 Texas Association of Assessing Officers
 2028 E. Ben White Blvd., Suite 305
 Austin, Texas 78741

Phone: (512) 926-2511
 Fax: (512) 926-2920
 Email: desiree@taao.org
 Web: www.taao.org

APPLICATION PREREQUISITES

Experience (has to be met prior to the deadline)

- Have a minimum of five years' experience in the Texas property tax industry.
- Be 25 years of age or older.

Professional Development

- Be a member of the Texas Association of Assessing Officers.
- Have an active designation from the Texas Department of Licensing and Regulation.
- Complete additional property tax education as required by the ICTA Bylaws. See below for more details.
- Have a college degree or equivalent education, knowledge, or experience.

Professional Standards

- Agree to abide by the ICTA Code of Ethics and Bylaws
- Provide three business reference letters, each of whom must be familiar with the applicant's professional qualifications, personal and business conduct. The letters cannot be from someone related to applicant within the 3rd degree of consanguinity or affinity.

Anyone who meets the above prerequisites, is an employee of an ad valorem taxing or appraisal authority, and is authorized by the State of Texas to appraise, assess and/or collect for ad valorem tax purposes is eligible for the CTA Program. With questions about the CTA Program requirements, please email Desiree Juarez at desiree@taao.org or call her at (512) 926-2511.

ADDITIONAL PROPERTY TAX EDUCATION REQUIREMENTS

***If you have dual designation, RTA & RPA through TDLR the educational requirements are satisfied.
Attach copies of your RPA and RTA certifications***

If you have a Registered Professional Appraiser (RPA) designation from TDLR, you must successfully complete the required courses for the Registered Texas Assessor (RTA).

If you have a Registered Tax Assessor (RTA) designation thru TDLR, you must successfully complete the required courses for the Registered Professional Appraiser (RPA).

If you have a Registered Texas Collector (RTC) designation from TDLR, you must successfully complete the required courses for both the RTA and the RPA designations.

If you have a Professional County Collector (PCC), a County Tax Office Professional (CTOP), a Professional County Assessor-Collector (PCAC), or a Professional Deputy Assessor-Collector (PDAC) designation through TACA, you must successfully complete the required courses for both the RTA and the RPA designations.

All educational requirements must have been fulfilled and certificates of completion received before the ICTA application deadline.

APPLICATION

Full Name: _____ TDLR #: _____ Birth Date: _____
 Job Title: _____ Employer: _____
 Mailing Address: _____ City: _____ TX, Zip: _____
 Email: _____ Phone: _____ Fax: _____

REINSTATEMENT

If you were a member of the ICTA and have been out for NOT MORE THAN 2 years, please complete the Application for Reinstatement, instead of Application for Membership.

EXPERIENCE REQUIREMENTS

Approximate date you entered the property tax profession: _____ / _____
Month Year

Please describe your current job responsibilities:

If you have not been in your present position for five years, please list your previous experience (giving months / years in each position) and describe your responsibilities in that position.

Previous Job Title: _____
 Previous Employer: _____
 Length of time you held this position: _____ From: _____ / _____ To: _____ / _____
Month Year Month Year

Briefly describe your previous responsibilities:

If you need additional space, please list the information on a separate sheet and attach it to this application.

PROFESSIONAL DEVELOPMENT REQUIREMENTS

Please provide us with the following information about designation/s you have earned from the Texas Department of Licensing and Regulation, or designations awarded through the Texas Assessor Collectors Association (TACA). Attach a copy of each license/designation along with this application.

Registered Professional Appraiser

Date Certified: _____ / _____ Certification still active? (x appropriate answer) _____ Yes _____ No
 _____ / _____ _____

Registered Texas Assessor/Collector

Date Certified: _____ / _____ Certification still active? (x appropriate answer) _____ Yes _____ No
 _____ / _____ _____

Registered Texas Collector

Date Certified: _____ / _____ Certification still active? (x appropriate answer) _____ Yes _____ No

Professional County Collector (PCC), County Tax Office Professional (CTOP), Professional County Assessor-Collector (PCAC), or Professional Deputy Assessor-Collector (PDAC)

Date Awarded: _____ / _____ Designation still active? (x appropriate answer) _____ Yes _____ No

College Degree or Equivalent Education, Knowledge, or Experience

Please tell us about any education you have pursued beyond high school, including college, property-tax related education, and any form of continuing education through other institutes. (Attach additional pages if needed)

Sponsoring institution (college or association name): _____
 Subject area/s studied: _____
 Length of time attended: _____ Degree or designation earned: _____

Sponsoring institution (college or association name): _____
 Subject area/s studied: _____
 Length of time attended: _____ Degree or designation earned: _____

Sponsoring institution (college or association name): _____
 Subject area/s studied: _____
 Length of time attended: _____ Degree or designation earned: _____

Sponsoring institution (college or association name): _____
 Subject area/s studied: _____
 Length of time attended: _____ Degree or designation earned: _____

Additional Property Tax Education Requirements

Before you apply for your CTA, you must earn a designation from the Texas Department of Licensing and Regulation or TACA County designation AND complete additional coursework as dictated by the ICTA Bylaws. You must take and pass the exam for every course. **You must have met all education requirements and received your certificates of completion before the ICTA application deadline.**

Please complete the following information and attach a copy of your transcript from TDLR. For applicants with the TACA designations, you must attached copies of course certificates indicating you have completed and passed the course. If the course is not reflected on the transcript please attach a completion certificate for each course not listed. **If you have dual designation (RTA & RPA), then the education requirements are met and you need only to attach a copy of your current licenses.**

Date Completed:	TDLR Course Requirement Effective 7/1/2011	Also Known As **	Previously Known As
_____	Intro to Property Tax Administration	Course 101	Course 100 & 1
_____	Intro to Property Tax Appraisal	Course 102	Course 120 & 1
_____	Appraisal of Real Property	Course 203	N/A
_____	Income Approach to Value	Course 3	Course 230
_____	Appraisal of Personal Property	Course 4	Course 250
_____	Mass Appraisal	Course 5	Course 350
_____	Property Tax Law	Course 7	Course 325
_____	Assessment & Collections	Course 8	Course 130 & 235
_____	Advanced Assessment & Collections	Course 9	Course 355
_____	Appraisal Analysis	Course 10	Demo Appraisal
_____	Truth in Taxation	Course 28	
_____	Ethics (not 2 hour CE)	Course 30	
_____	USPAP (not Refresher)	Course 32	

**** IAAO equivalent is allowable**

Please contact the ICTA office if you have questions about using IAAO or obsolete courses to satisfy education requirements. However, if you have an RTA and RPA you have met education requirements, regardless of which classes.

PROFESSIONAL STANDARDS REQUIREMENTS

Three business reference letters

Please list full contact information below for each of your references in case the Admissions Committee wishes to contact them for additional information. Remember to include the letters with this application if your references sent the letters to you.

Name: _____ Job Title: _____
 Employer: _____
 Mailing Address: _____
 City: _____ State: _____ Zip: _____
 Phone: _____ Fax: _____ Email: _____

Name: _____ Job Title: _____
 Employer: _____
 Mailing Address: _____
 City: _____ State: _____ Zip: _____
 Phone: _____ Fax: _____ Email: _____

Name: _____ Job Title: _____
 Employer: _____
 Mailing Address: _____
 City: _____ State: _____ Zip: _____
 Phone: _____ Fax: _____ Email: _____

For ICTA Use Only			
Payment received	_____ / _____ / _____	Check #	_____ Amount of Check: \$ _____
Member's age at time of application:	_____	years	
Member's status with TAAO (x appropriate answer):	_____	active	_____ inactive
Education requirements completed (x appropriate answer):	_____	yes	_____ no
TAAO Staff	_____	_____	
	Initial	Date	

The Code of Ethics for members of the Institute of Certified Tax Administrators was adopted to promote the highest standards of service, professionalism, and personal conduct among its members. Adherence to these standards is expected from members of the Institute, and serves to assure public confidence in the integrity and service of property tax professionals.

Remember, you must read and sign the statement agreeing to accept and abide by the ICTA Code of Ethics. Failure to sign the agreement will delay the processing of your application. If you refuse to accept and abide by the Code of Ethics, you cannot be accepted into the Institute.

Institute of Certified Tax Administrators Code of Ethics IT SHALL BE the obligation of each member of this Institute:

- To consider this Code of Ethics as being founded on the Golden Rule;
- To show my faith in the worthiness of the assessing profession by industrious application thereto, to the end that I may merit a reputation for quality of service;
- To the best of my ability to assess each and every parcel of property on an equal basis or to establish an equitable basis of equalization;
- To so conduct myself, in building my success, that I do not tear down that of others by questionable acts of my own;
- To be fair to my government and to the public, honest with my colleagues and true to myself;
- To resolve within myself any doubt which may arise as to the right and ethics of my position in all of my work and activities;
- To hold the friendship of others as an end, rather than a means, yet accepting the same in the spirit with which it is given;
- To aid my colleagues by giving sympathy to those in distress, accepting no rumor against any of them as truth until such shall have been proven beyond a reasonable doubt;
- To be careful with my criticism and liberal with my praise, assisting and not hindering those engaged in the assessing profession;
- To respect and fulfill my obligations as an officer and a citizen to my nation, state and community, giving to them my unswerving loyalty in work, act and deed;
- To hold as confidential, any information received as an officer of the government which could be used for personal gain, unless such information is or should be public information, as is required to be public pursuant to law or the requirements of official business;
- To refrain from giving any off-hand opinion of my own as to the value of any property unless the same shall be based upon the available facts;
- To seek and demand all fair remuneration therefore as my just due accepting nothing at the price of my own self-respect.

IT SHALL BE considered unprofessional and inconsistent with the honorable and dignified bearing for any member:

- To act in professional matters in any manner contrary to or inconsistent with the provisions of law pertaining thereto;
- To act for a governmental unit or supervisor otherwise than as a faithful agent or trustee, or to accept any remuneration other than salary or fee for services rendered;
- To accept any assignment for assessing services, if employment is contingent upon reporting any specific predetermined amount of value or is contingent upon reporting specific findings other than those known to be facts at the time of acceptance of such assignment;
- To attempt to injure falsely or maliciously, directly or indirectly, the professional reputation of another assessor;
- To act in any manner or engage in any practice which will tend to bring discredit upon the honor and dignity of the assessing profession.

I have read and agree to accept and abide by the ICTA Code of Ethics.

Signature

Date

INSTITUTE OF CERTIFIED TAX ADMINISTRATORS BYLAWS

ARTICLE I - NAME

Section 1. The name of this professional body is The Institute of Certified Tax Administrators.

ARTICLE II - GOVERNMENT

Section 1. The Institute is an internal division of the Texas Association of Assessing Officers and shall be governed by these Bylaws, the Bylaws of the Association and any new or amended Bylaws made by the Board of Directors. Such amendments to these Bylaws made by the Board of Directors must be approved by the Executive Committee of the Texas Association of Assessing Officers and the Membership of The Institute.

ARTICLE III - OBJECTIVES

Section 1. The objective of this Institute is to develop the profession of assessing administration; establish and maintain standards of performance of Members; provide educational programs in assessing for those wishing to qualify for this profession; attain recognition by other governmental authorities of the profession of assessing and the professional qualifications prerequisite for appointment to the office of assessor; promote the exchange of ideas and experience among Members; gain for Members of The Institute recognition by other governmental authorities of the profession of assessing and the professional qualifications prerequisite for appointment to the office of assessor; promote the exchange of ideas and experience among Members; gain for Members of The Institute recognition as qualified, objective, unbiased assessors of property values; and to award a professional designation to Members of The Institute.

Section 2. The Institute is established for all phases of governmental activity relating to the principles and practices of assessment of real and personal property and includes assessing, collecting, reviewing, equalization, and legal functions.

Section 3. The Institute shall promote research and development in all phases of ad valorem tax work; cooperate with other assessing and appraisal associations and with related government organizations and professions and interests; approve and adopt reports of its committees or others as to standards, codes or recommended practices; and shall establish disciplinary measures as to its Members, conforming with standards, codes, or recommended practices. The Institute shall forbid the use of its name, emblem, or initials in a manner not in accord with its Bylaws and Code of Ethics.

Section 4. The Institute shall have the power to do any act or thing necessary to its functioning.

ARTICLE IV - HEADQUARTERS

Section 1. The Institute shall have its headquarters in the same place as the Texas Association of Assessing Officers.

ARTICLE V - ORGANIZATION

Section 1. The Institute shall function in the State of Texas. It may, upon approval of the Texas Association of Assessing Officers, affiliate with other assessors' institutes or academies having the same standards or objectives.

ARTICLE VI - CODE OF ETHICS

Section 1. A Code of Ethics of The Institute shall be established and may be altered, modified, amended, or repealed by the majority vote of the Board of Directors and the Membership of The Institute of Certified Tax Administrators from time to time.

Section 2. The entire Membership of this Institute, individually and collectively, shall observe the Code of Ethics in all respects and at all times.

ARTICLE VII - MEMBERSHIP

Section 1. Membership in The Institute shall consist of 3 grades: Active Member, Life Member, and Inactive Member. Prescribed standards must be met by every applicant to any grade of Membership. Eligibility to Membership shall include persons engaged in a position as specified in Section 2 of this Article. Membership rights and privileges shall not be transferrable. Only Members in the grade of Active Member or Life Member shall be entitled to vote and no other. Each such Member shall have one vote on any question to be voted on by The Institute, either in person or by proxy, and Members in these grades shall be eligible to hold office in The Institute.

Members in every grade of Membership, upon their acceptance and admission into The Institute shall, by virtue of such admission, be deemed to have agreed to accept and abide by the Bylaws of The Institute and the amendments made thereto.

Section 2. Active Member. In the grade of Active Member, which grade shall carry with it the professional endorsement of The Institute, the primary requisites for admission shall be:

- a. Any ad valorem Tax Assessor, Tax Collector, Chief Appraiser, and/or employees of ad valorem taxing or appraisal authorities who work for authorities on a permanent basis, who receive the majority of their salary directly from the authorities, who may participate in whatever fringe benefits available to other full time employees of such authority, and who are authorized by the State to appraise, assess and/or collect for ad valorem tax purposes on real and/or personal property. The CTA designation may only be used in conjunction with the designations RPA, RTA, RTC and PCC.
- b. A degree from a recognized college, etc., in engineering, accounting, law, business, or such other education, knowledge, or experience, as may be deemed to be the equivalent by the officers of The Institute.
- c. Members shall be actively engaged for at least 5 years in services qualifying for Membership in this Institute as specified in the approved application form.
- d. Notwithstanding the provisions of "c" above, any officer qualified other than by age, shall be eligible for Membership at the time of completion of 5 years of approved service.

Section 3. Life Member. Life Members shall be Members of The Institute for no less than five (5) years who have retired from active participation in the profession of taxation. Nominations for Life Membership shall be presented in writing to the ICTA Board of Directors at least thirty (30) day prior to the annual meeting. The Board shall consider all nominations of Life Membership at the Board Meeting during and in conjunction with the annual meeting. After approval by a majority of the Board present and voting, the individual or individuals shall be designated Life Members.

Section 4. Inactive Member. Inactive Members shall be those who have previously been Members, but have left the field of taxation as specified in Section 2a, Article VII. It shall further include those engaged in allied activities such as tax consultants, legal counsels, and other technical experts.

Section 5. Every Member, upon admission to The Institute, agrees to perform in a manner which shall reflect credit upon the profession of assessing; to protect that profession from any form of activity found to be unjust, unethical, or detrimental to the public or to the profession; and to give strict adherence to the Code of Ethics of The Institute.

Section 6. Every Member, by admission to The Institute, submits by consent to the discipline of The Institute. Any complaint against a Member shall be investigated immediately per Article XIV and if such complaint is sustained, disciplinary action shall be meted out to the offending Member commensurate to the seriousness of the offense.

Section 7. Application for Membership in The Institute shall conform to the following procedure:

- a. A Board-approved Membership registration form, containing the requisite information pertinent to the applicant and complete in every respect, unless waivers of some items are granted by the Board of Directors, shall be submitted by the applicant either to the Chair or the headquarters of The Institute, to signify their intent to pursue the designation of CTA prior to beginning the course requirements per Section (8). If course requirements have been met, the application may be submitted for admission any time prior to the deadline for that year.
- b. The Membership application shall include a written agreement, signed by the applicant agreeing to abide by and conform to the Constitution and Bylaws of The Institute.

- c. Every applicant shall furnish at least 3 references, each of whom must be familiar with the applicant's professional qualifications, personal and business conduct, and who will be acceptable and available to the Admissions Committee for consultation relative to the applicant. These reference letters must be from associates not related within the 3rd degree of consanguinity or affinity.
- d. Each application for candidacy/admission must be submitted with a remittance in full payment of the prescribed application fee.
- e. The Admissions Committee;
 - 1. Shall verify attendance and successful completion of required courses of study. A permanent record of attendance and successful completion of each required course of study shall be maintained and be made available for reference by the Admissions Committee, and
 - 2. In no case shall the committee discriminate against any applicant for reasons of race, creed, color, national origin or religious persuasion.
- f. The Board of Directors, through the Admissions Committee, shall be the sole judge of the admission of new Members.
- g. The Board of Directors shall admit candidates to Membership by majority vote.

Section 8. Qualifications

- a. After having attained a designation of Registered Professional Appraiser, Registered Texas Assessor, or Registered Texas Collector under the requirements of the Texas Department of Licensing and Regulation (TDLR), and/or its successor or attained the designation of County Tax Assessor Collector (PCC) may apply to the CTA Admissions Committee for a candidate designation or admission with The Institute of Certified Tax Administrators.
- b. Those candidates with a Registered Professional Appraiser designation from TDLR and/or its successor would be required to successfully complete the required courses from the list of those presently required for the Registered Texas Assessor and the Registered Texas Collector.
- c. Those candidates with a Registered Texas Assessor designation from TDLR and/or its successor would be required to successfully complete the required courses from the list of those presently required for the Registered Professional Appraiser. Those candidates with a Registered Texas Collector designation from TDLR and/or its successor would be required to successfully complete the required courses from the list of those presently required for the Registered Texas Assessor and the Registered Professional Appraiser. Those candidates with a County Tax Assessor Collector designation would be required to successfully complete the required courses from the list of those presently required for The Registered Professional Appraiser and the Registered Tax Assessor/Collector.
- d. The course curriculum for Certified Tax Administrator certification will be reviewed and approved annually by the CTA Board of Directors. The object of this proposal is to educate tax professionals so that their abilities and knowledge cover the appraisal assessment and collection aspects of the tax field.
- e. The recertification period shall begin upon receiving the Certified Tax Administrator designation following the guidelines for recertification per TDLR and/or its successor.
- f. The submission of a demonstration appraisal from those candidates with an RTA or RTC would not be required. Passing the examinations following the courses in the outline would be sufficient for completion of the required study.
- g. The study of these fields of taxation was developed and tested in the Certified Texas Assessors program. The present State program divides each function to accomplish the immediate need. Our objective, as always, is to develop a professional tax administrator that can be called on by the taxing jurisdictions and appraisal districts to form a framework of personnel to carry on in increasingly difficult times.
- h. After completion of course requirements and Board approval, the registrants will be issued a Certificate of Membership at the next annual conference and may use the CTA designation.
- i. The Institute will provide mentoring to all registrants while pursuing their additional course completion.

Section 9. The termination, resignation, reinstatement, and transfer of Membership shall be determined in accordance with the provisions of this section.

- a. Every Member whose dues have been paid for the current fiscal year shall be deemed to be in good standing and entitled to all the privileges of the grade of Membership.
- b. A Member whose dues have still not been paid after they have become due and payable shall be deemed to have terminated the Membership and shall be dropped from the membership roster; provided, however, the officers or secretary shall have given such delinquent member written notice that the Membership would be canceled and the Member's name removed from the Membership roster unless the dues were remitted in full within 30 days next ensuing. Members serving with the armed forces or sustaining a protracted illness shall have the privilege of placing their attendant circumstances before the Board of Directors for special consideration and action before this section takes effect.
- c. Any person holding a Certified Tax Administrators designation who leaves the assessing profession would immediately become an Inactive Member of The Institute of Certified Tax Administrators under the following conditions:
 - (1) Keep dues current.
 - (2) Agree not to use the CTA designation on stationery or any court action.
 - (3) Agree to have no vote in the activities of The Institute.

The Inactive Membership would allow the retention of the CTA designation under the rules stated above and would allow reinstatement of Active Membership should the person return to the assessing profession (without further examination). Said Inactive Member would be allowed to attend all meetings of The Institute. Failure to comply with these requirements shall be justification for dismissal from The Institute by the majority vote of the Board of Directors.

- d. Members whose names have been stricken from the Membership roll for non-payment of dues may be reinstated, provided, new application is made for reinstatement within 2 years from the date of termination and application fee is paid; plus the payment of current dues; plus a letter for the Board's consideration stating substantiating justification for being delinquent. Reinstatement shall be subject to approval by a majority of Board of Directors
- e. Members whose names have been stricken from the Membership roll for any cause other than those specified in paragraphs "c" and "d" may be re-admitted in the manner provided for the election of new Members, provided such persons comply with the eligibility requirements at the time a new application is made and make payment of the prescribed fees.

ARTICLE VIII - FEES AND DUES

Section 1. The prescribed application fee must accompany all applications for Membership.

Section 2. The annual Membership dues shall be \$35.00.

- a. The designation of Life Member shall not be required to pay annual dues.

Section 3. The annual dues are payable on October 1.

- a. A renewal notice will be sent via mail, e-mail, or other electronic means in January following the October 1 date to all unpaid Members.

Section 4. All changes in dues must be approved by a majority vote of those attending the business meeting at the Annual Conference and the Executive Board of the Texas Association of Assessing Officers. All changes in fees must be approved by a majority vote of the Board of Directors of The Institute of Certified Tax Administrators.

ARTICLE IX - BOARD OF DIRECTORS

Section 1. The affairs of this Institute shall be managed by a Board of Directors which shall have full control of the admissions, activities, appropriations, and expenditures of The Institute, subject to the limitations of the Bylaws and Amendments thereto. The Board of Directors may, at its option, and to the degree it considers appropriate, delegate authority to such committees, Members, or employees.

Section 2. The Board of Directors shall consist of the Chair and five (5) other Directors, appointed or elected, as provided in these Bylaws. The Immediate Past Chair shall serve as a voting Member of the Board.

a. *Chair.* The Chair of the Board of Directors shall be the chief officer of The Institute and shall preside at all of its meetings and those of the Board of Directors. The Chair shall be the official spokesman in matters of public policy; shall appoint all standing committees and their chairpersons, subject to Board approval; shall be an ex-officio Member of all committees, excepting the Nominating Committee; and shall perform all other duties usual to such office.

b. *Incoming Chair.* In the absence of the Chair, or upon direction of the Chair, another Director may be assigned and perform all the duties of the Chair.

c. *Secretary/Treasurer.* The Secretary/Treasurer shall be the Member of the Board of Directors serving the third year of a five-year term on the Board, shall be a Member of the TAAO Audit Committee, and the Secretary/Treasurer shall perform all the duties incident to the office of Secretary/Treasurer and such other duties as may be assigned by the Chair or Board of Directors. The Secretary-Treasurer shall keep a record of all the official proceedings of The Institute and of its Board of Directors, and shall perform all of the other assigned duties.

d. *Director at Large.* There shall be two (2) directors elected from the membership at large. Each year, the ICTA Membership will elect one (1) director at large to serve a five (5) year term.

Section 3. The duties of the Board of Directors are as follows:

a. The Board of Directors shall meet upon the call of the Chair and at such other times as may be necessitated or prescribed elsewhere in the Bylaws. Members of the Board may vote in person, by mail, electronic means, or by delivering their proxies to the Chair. A majority of the Members of the Board thus participating shall constitute a quorum of the Board of Directors for the purpose of these meetings.

b. The Board of Directors shall cause to be prepared annually, a report of the activities, Membership, and financial condition of The Institute, which shall be read at the annual meeting of the Texas Association of Assessing Officers and subsequently mailed or e-mail to every Member of The Institute not later than two (2) months after the annual meeting of the Association.

c. The Board of Directors may establish temporary or permanent committees to act in its behalf on any power or duties which these Bylaws authorize the Board.

Section 4. The Directors of The Institute shall be elected in accordance with the following procedure:

a. The Chair of the Board, on or before the first day of March each year, shall appoint a nominating committee composed of five (5) Institute Members other than Directors, no two (2) shall be Members from the same city; and designate a Chairperson of the committee.

b. At least 30 days prior to the time of the annual meeting, the Chair of the Nominating Committee shall cause to be mailed to each voting Member an official ballot showing the nominations of the Nominating Committee for the office of Director, and these official ballots shall not only provide the means of indicating the Members' choice for each of the nominees, but also for the writing in of alternates on the part of each Member, if so desired. The Nominating Committee may nominate one or more Members for each position to be filled.

c. Every regulation printed on the official ballot must be complied with by each Member. In the event of a violation, the entire ballot will be invalidated.

d. In order to be valid, a ballot must be returned via mail, emailed, facsimile or internet based voting, so as to reach the Chair not later than the date set for the close of the polls, as indicated on the ballot.

e. The polls shall close at the end of the 30 days following the date of the election notice. The ballots will then be opened and tabulated by 3 tellers to be appointed by the Chair of the Board of Certified Tax Administrators. In the case of a tie vote, results of the election shall be made only to the Board of Directors. The matter shall be resolved by the Board by whatever method deemed appropriate. This decision shall be made prior to the annual business meeting.

f. New Directors will be inaugurated at the annual meeting.

Section 5. Vacancies in any of the offices for Director shall be filled by appointment of the Chair with the concurrence of the Board of Directors of The Institute.

Section 6. Each Director shall be elected for a term of 5 years, except due to causes listed in Section 8.

Section 7. No Director of The Institute shall receive any salary or other compensation, or anything of value in lieu thereof, directly or indirectly by virtue of activity on or in behalf of The Institute, either as an officer or otherwise; provided, however, that this shall not be construed to prohibit reimbursement for expenses incurred in the discharge of a duty on behalf of The Institute.

Section 8. The secession of the Board of Directors is as follows; the member with the most seniority will move up to ICTA Chair, then the next to Vice Chair and so on. In the event of a Director's spot being vacated for any reason, the next in line will automatically move up and a new member will be elected to fill the vacancy. A new Secretary-Treasurer will then be elected by the current sitting ICTA Board to fill the one vacated.

ARTICLE X - ANNUAL MEETINGS

Section 1. The Institute shall hold its annual meeting of the Membership of The Institute in the same place as the annual meeting of the Texas Association of Assessing Officers. Reports on the activities, Membership, and financial condition of The Institute shall be submitted by the Board of Directors and read to the meeting unless such reading is waived.

Section 2. Notice of the annual meeting shall be sent by mail or by internet via the TAN to all Members at least 30 days in advance of the date thereof. Such notice may be by publication in the Texas Assessor's News.

Section 3. Robert's Rules of Order shall govern the procedure to be followed at all meetings of The Institute and of the Board of Directors, when such rules are not in conflict with the Bylaws and Amendments thereto of The Institute or Association.

Section 4. Conferences and/or Seminars for the purpose of promoting the affairs, interests, objectives, and business of The Institute shall be held not less frequently than annually.

ARTICLE XI - STANDING AND OTHER COMMITTEES

Section 1. The standing committees of The Institute appointed annually by the Chair and whose duties will be prescribed by the Chair shall be as follows:

- a. Admissions Committee
- b. Nominating Committee
- c. Election Tellers Committee
- d. Bylaws Committee
- e. Resolutions Committee
- f. CTA of the Year Award Committee
- g. Scholarship Committee

Section 2. Special committees of The Institute may be appointed by the Board of Directors, or by the Chair, upon resolution of the Board, upon the Chair's initiative, or by resolution adopted at any annual or special meeting of The Institute.

ARTICLE XII - AMENDMENTS

Section 1. Amendments to the Bylaws may be proposed in the following manner:

- a. The Bylaws of this Institute may be amended by a majority vote of the entire Board of Directors, providing that a text of the proposed bylaw or amendment shall be furnished to each Member of the Board, at least 10 days before the meeting at which a vote on the same will be taken. Such bylaw or amendment must be approved by the Membership present and voting at the annual business meeting.
- b. By petition signed by not less than ten percent (10%) of the voting Members of this Institute in good standing and presented at the annual meeting; provided, however, that 30 days prior to such meeting, notice in writing of such proposed amendment shall first be given to the Board of Directors.

Section 2. Such amendment proposed by the Board, or by a majority of The Institute Membership, shall become effective as an amendment to these Bylaws when approved by the Membership present and voting at the annual business meeting.

ARTICLE XIII - REPORTS AND PUBLICATIONS

Section 1. Any of The Institute's data, findings, reports, or publications may be copyrighted and/or sold at the discretion of the Board of Directors and at such prices, rates, or fees as the Board may determine.

ARTICLE XIV - COMPLAINTS

Section 1. The investigation of a complaint against a Member shall be considered by a special committee of at least 3 Members in good standing appointed by the Chair of the Board. The committee shall hear both parties to the complaint, shall make a thorough investigation, and shall then take action in the form of recommendation to the Board. The Board will then act on the complaint and the Board's decision will be final.

ARTICLE XV - HONORARIUM

Section 1. The Board of Directors is hereby given authority to extend and record expressions of tribute and appreciation to persons who have rendered distinguished service to The Institute or to the advancement of the assessing profession, and to evidence same by the presentation of a proper medium therefore, at an annual meeting or special occasion, as may be deemed appropriate. This power extends to the granting of Life Membership.

ARTICLE XVI - PAYMENT FOR DUTIES

Section 1. Any person serving The Institute as a secretary, treasurer, counsel, employee, or other than a Director, may be paid compensation for services rendered as from time to time the Board of Directors shall deem reasonable.

Section 2. Any person may be reimbursed for any expenses, disbursements, or liabilities made or incurred by such person on account of The Institute or in connection with the management and conduct of its affairs.

ARTICLE XVII - INDEMNIFICATION

Section 1. Every person who is or shall have been a Director, officer, or employee of The Institute shall be indemnified by The Institute against all costs and expenses reasonably incurred or imposed upon in connection with or resulting from any action, suit, or proceeding which resulted from having served as a Director, officer, or employee of The Institute, except as to such matters as shall finally be adjudicated in such action, suit, or proceeding to have acted in bad faith and to have been liable by reason of willful misconduct in the performance of duty as Director of The Institute.

ARTICLE XVIII - NOTICES

Section 1. Members of this Institute shall furnish the Secretary with their official address and e-mail and the mailing or e-mailing of any notice or notices to such addresses by the Secretary shall be considered service of such notice or notices upon them, as of the date of mailing of the same, in all cases where notice is required by these Bylaws.

ARTICLE XIX - USE OF INSTITUTE’S NAME

Section 1. No Member of this Institute shall, by inference or otherwise, abuse the privilege of the use of its name or of affiliation with The Institute, or official recognition as such Member; nor shall any Member be permitted to imply, directly or indirectly, that this Institute shall be responsible for, or is the sponsor of any written article, statement, report, policy, or practice of or related to the enterprise or activity of any Member.

Section 2. Active Members and Life Members, only, shall be permitted to state their affiliation with this Institute as follows:

“Name of Member, (Member or Life Member) Certified Tax Administrators (CTA).” But this exception shall not be used in any way that might be construed in the judgment of the Board to be calculated to abridge or defeat in any degree the purposes of this Article. Such use shall be limited to letterheads, business cards, report heads or forms, and as the Member’s name appears thereon; also, to published articles or books of which the Member may be the author or collaborator, provided, however, that such use with a written article shall in no way imply that the article is sponsored or approved by The Institute and, further, that to appear in such connection, approval must first be obtained from the Board of Directors.

Section 3. Any Member who violates any of the restrictions now made, or hereinafter made, on the use of the name or emblem of The Institute by these Bylaws, shall be subject to disciplinary action by the Board of Directors, even to the extent of loss of Membership, anything in the Bylaws to the contrary notwithstanding.

ARTICLE XX – DISSOLUTION

The Institute shall use its funds only to accomplish the objectives specified in these Bylaws and no part of said funds shall inure, or be distributed, to the Members of The Institute. On dissolution of The Institute, any funds remaining shall be distributed to one or more regularly organized and qualified charitable, educational, scientific, or philanthropic organizations to be selected by the Board of Directors.

The foregoing Bylaws for governing the The Institute of Certified Tax Administrators were adopted at the ICTA annual business meeting held on the 30th day of August, 2017.

Remember, you must read the ICTA bylaws and sign the following statement agreeing to accept and abide by these bylaws. Failure to sign the agreement will delay the processing of your application. If you refuse to accept and abide by the bylaws, you cannot be accepted into the Institute.

I have read and agree to accept and abide by the Bylaws of the Institute of Certified Tax Administrators.



Signature

Date



2028 E. Ben White Blvd., Suite 305 • Austin, Texas 78741
Phone: (512) 926-2511 • Fax: (512) 926-2920
Email: desiree@taao.org • Web: www.taao.org

INVOICE

DATE:

APPLICATION SUBMITTED FOR (NAME):

FROM: Desiree Juarez

RE: Invoice for ICTA application fee

DATE DUE: Upon application to the Institute

AMOUNT DUE: \$35

Keep a copy of this invoice for your records. Please mail your payment (**check made payable to ICTA**) along with a copy of this invoice to:

ICTA - Admissions
C/o Texas Association of Assessing Officers
2028 E. Ben White Blvd., Suite 305
Austin, Texas 78741