

FIRST NATIONS TAX ADMINISTRATORS ASSOCIATION

BYLAWS

Part 1 - Interpretation

1. (1) In these bylaws, unless the context otherwise requires:

 "directors" means the directors of the society for the time being;

 "society" means the First Nations Tax Administrators Association;

 "Society Act" means the *Society Act* of British Columbia from time to time in force and all amendments to it; and

 "registered address" of a member means the member's address as recorded in the register of members.

 (2) The definitions in the *Society Act* on the date these bylaws become effective apply to these bylaws.
2. Words importing the singular include the plural and vice versa, and words importing a person include a corporation.

Part 2 - Membership

3. The members of the society are the applicants for incorporation of the society, and those persons who subsequently become members, in accordance with these bylaws and, in either case, have not ceased to be members.
4. A person may apply to the directors for membership in the society and on acceptance by the directors is a member.
5. (1) Regular membership in the society is open to the Chief, Councillors and employees of any First Nation or Indian Band who are interested in or engaged in the development, implementation, or administration of a programme or department of taxation or revenue generation on behalf of the First Nation or Indian Band. A regular member who is no longer a Chief, Councillor or employee of the First Nation or Indian Band is not entitled to be a regular member of the society unless they are reinstated to their former position within 180 days. A person granted a regular membership is entitled to vote at a general meeting and to be a director.

 (2) Certified First Nation Tax Administrator ("CFNTA") membership is open to members in good standing who either:
 - (a) submit the application fee of \$200 and the prescribed application form, together with supporting documentation;

- (b) submit a sponsorship letter from their employer, which must be signed by the Chief and Council or by the member's supervisor;
- (c) sign the society's Code of Ethics, which is attached as a schedule to these bylaws;
- (d) have at least five years of experience in First Nations tax administration;
- (e) hold a Certificate in First Nations Tax Administration from the Tulo Centre of Indigenous Economics; and
- (f) receive approval from a quorum of the directors, subject to subsection 25(2),

OR

- (g) submit their application on or before June 30, 2013;
- (h) meet the requirements at paragraphs 5(1)(a)-(c);
- (i) have at least ten years of experience in First Nations tax administration;
- (j) submit an additional sponsorship letter; and
- (k) receive approval from a quorum of the directors, subject to subsection 25(2).

CFNTA membership is granted for a one-year period, subject to section 7 and subsection 5(6), and must be renewed on an annual basis in accordance with section 10.

(3) Associate membership in the society is open to members who have left First Nations or Indian Band employment or service through retirement or resignation, and to employees of a First Nation or Indian Band not otherwise eligible for regular membership. A person granted an associate membership is not entitled to vote at general meetings or to be a director.

(4) Affiliate membership is open to those persons having an interest in First Nations or Indian Band taxation and revenue generation issues. Each application for affiliate membership is subject to the approval of the Board of Directors. A person granted an affiliate membership is not entitled to vote at general meetings or to be a director.

(5) A life membership may be awarded by the Board of Directors to any person who, in the opinion of the Board of Directors, has made a recognized contribution to this society. Any life membership so awarded must be reported during the following annual conference and a certificate of life membership must be presented to the recipient at that time. A person granted life membership is not entitled to vote at a general meeting or to be a director.

(6) Every member must uphold the constitution and comply with these bylaws. At any time, a quorum of the directors, subject to subsection 25(2), may revoke the CFNTA membership of a member who breaches the Code of Ethics.

6. (1) The Annual Membership Dues are:
 - (a) Regular Membership - \$250;
 - (b) CFNTA Membership - \$350;
 - (c) Associate Membership - \$250;
 - (d) Affiliate Membership - \$500; and
 - (e) Life Membership - dues are waived.(2) Membership dues may be waived at the discretion of the Board of Directors for First Nations who demonstrate financial need.
7. A person ceases to be a member of the society
 - (a) by delivering their resignation in writing to the secretary of the society or by mailing or delivering it to the address of the society;
 - (b) on their death or, in the case of a corporation, on dissolution;
 - (c) on being expelled; or
 - (d) on having been a member not in good standing for 12 consecutive months.
8. (1) A member may be expelled by a special resolution of the members passed at a general meeting.
 - (2) The notice of special resolution for expulsion must be accompanied by a brief statement of the reasons for the proposed expulsion.
 - (3) The person who is the subject of the proposed resolution for expulsion must be given an opportunity to be heard at the general meeting before the special resolution is put to a vote.
9. All members are in good standing except a member who has failed to pay their current annual membership fee, or any other subscription or debt due and owing by the member to the society, and the member is not in good standing so long as the debt remains unpaid.
10. A quorum of the directors may renew for one year the CFNTA designation granted under subsection 5(2) to a member in good standing who
 - (a) submits the certificate maintenance form established by the directors together with the renewal fee and any required supporting documentation;
 - (b) completes professional development training by attending the society's annual conference or participating in other conferences, workshops or training courses approved by the directors; and

(c) renews in writing their commitment to the society's Code of Ethics.

Part 3 - Meetings of Members

11. General meetings of the society must be held at the time and place, in accordance with the *Society Act*, that the directors decide.
12. Every general meeting, other than an annual general meeting, is an extraordinary general meeting.
13. The directors may, when they think fit, convene an extraordinary general meeting.
14. (1) Notice of a general meeting must specify the place, day and hour of the meeting, and, in case of special business, the general nature of that business.

(2) The accidental omission to give notice of a meeting to, or the non-receipt of a notice by, any of the members entitled to receive notice does not invalidate proceedings at that meeting.
15. The first annual general meeting of the society must be held not more than 15 months after the date of incorporation and after that an annual general meeting must be held at least once in every calendar year and not more than 15 months after the holding of the last preceding annual general meeting.

Part 4 - Proceedings at General Meetings

16. Special business is
 - (a) all business at an extraordinary general meeting except the adoption of rules of order, and
 - (b) all business conducted at an annual general meeting, except the following:
 - (i) the adoption of rules of order;
 - (ii) the consideration of the financial statements;
 - (iii) the report of the directors;
 - (iv) the report of the auditor, if any;
 - (v) the election of directors;
 - (vi) the appointment of the auditor, if required;
 - (vii) the other business that, under these bylaws, ought to be conducted at an annual general meeting, or business that is brought under consideration by the report of the directors issued with the notice convening the meeting.

17. (1) Business, other than the election of a chair and the adjournment or termination of the meeting, must not be conducted at a general meeting at a time when a quorum is not present.

(2) If at any time during a general meeting there ceases to be a quorum present, business then in progress must be suspended until there is a quorum present or until the meeting is adjourned or terminated.

(3) A quorum is three (3) regular members present or a greater number that the regular members may determine at a general meeting.
18. If within 30 minutes from the time appointed for a general meeting a quorum is not present, the meeting, if convened on the requisition of members, must be terminated, but in any other case, it must stand adjourned for a period of not less than 1 day, at the same place, and if, at the adjourned meeting, a quorum is not present within 30 minutes from the time appointed for the meeting, the members present constitute a quorum.
19. Subject to section 20, the president of the society, the vice president or, in the absence of both, one of the other directors present, must preside as chair of a general meeting.
20. If at a general meeting
 - (a) there is no president, vice president or other director present within 15 minutes after the time appointed for holding the meeting, or
 - (b) the president and all the other directors present are unwilling to act as the chair,the members present must choose one of their number to be the chair.
21. (1) A general meeting may be adjourned from time to time and from place to place, but business must not be conducted at an adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

(2) When a meeting is adjourned for 10 days or more, notice of the adjourned meeting must be given as in the case of the original meeting.

(3) Except as provided in these bylaws, it is not necessary to give notice of an adjournment or of the business to be conducted at an adjourned general meeting.
22. (1) A resolution proposed at a meeting need not be seconded, and the chair of a meeting may move or propose a resolution.

(2) In the case of a tie vote, the chair does not have a casting or second vote in addition to the vote to which they may be entitled as a member, and the proposed resolution does not pass.

23. (1) A member in good standing present at a meeting of members is entitled to one vote.
- (2) Voting is by show of hands.
- (3) Voting by proxy is not permitted.
24. A corporate member may vote by its authorized representative, who is entitled to speak and vote, and in all other respects exercise the rights of a member, and that representative must be considered as a member for all purposes with respect to a meeting of the society.

Part 5 - Directors and Officers

25. (1) The directors may exercise all the powers and do all the acts and things that the society may exercise and do, and that are not by these bylaws or by statute or otherwise lawfully directed or required to be exercised or done by the society in a general meeting, but subject, nevertheless, to
- (a) all laws affecting the society,
- (b) these bylaws, and
- (c) rules, not being inconsistent with these bylaws, that are made from time to time by the society in a general meeting.
- (2) For clarity, a director may not participate in any decision regarding their membership, including but not limited to the
- (a) review or approval of their application for CFNTA membership under subsection 5(2);
- (b) review and approval of their CFNTA renewal application under section 10; and
- (c) revocation of their membership under subsection 5(6).
- (3) A rule, made by the society in a general meeting, does not invalidate a prior act of the directors that would have been valid if that rule had not been made.
26. (1) The president, vice president, secretary, treasurer and one or more other persons are the directors of the society.
- (2) The number of directors must be 5 or a greater number determined from time to time at a general meeting.
27. (1) The directors must retire from office at each annual general meeting when their successors are elected.
- (2) Separate elections must be held for each office to be filled.

- (3) An election may be by acclamation, otherwise it must be by ballot.
- (4) If a successor is not elected, the person previously elected or appointed continues to hold office.
28. (1) The directors may at any time and from time to time appoint a member as a director to fill a vacancy in the directors.
- (2) A director so appointed holds office only until the conclusion of the next annual general meeting of the society, but is eligible for re-election at the meeting.
29. (1) If a director resigns their office or otherwise ceases to hold office, the remaining directors must appoint a member to take the place of the former director.
- (2) An act or proceeding of the directors is not invalid merely because there are less than the prescribed number of directors in office.
30. The members may, by special resolution, remove a director, before the expiration of their term of office, and may elect a successor to complete the term of office.
31. A director must not be remunerated for being or acting as a director but a director must be reimbursed for all expenses necessarily and reasonably incurred by the director while engaged in the affairs of the society.

Part 6 - Proceedings of Directors

32. (1) The directors may meet at the places they think fit to conduct business, adjourn and otherwise regulate their meetings and proceedings, as they see fit.
- (2) The directors may from time to time set the quorum necessary to conduct business, and unless so set the quorum is a majority of the directors then in office.
- (3) The president is the chair of all meetings of the directors, but if at a meeting the president is not present within 30 minutes after the time appointed for holding the meeting, the vice president must act as chair, but if neither is present the directors present may choose one of their number to be the chair at that meeting.
- (4) A director may at any time, and the secretary, on the request of a director, must, convene a meeting of the directors.
- (5) The directors may meet by way of telephone or other electronic conference(s) and the minutes of all such meetings must be confirmed by a majority of those directors who participated in the telephone or other electronic conference(s).
33. (1) The directors may delegate any, but not all, of their powers to committees consisting of the director or directors as they think fit.

- (2) A committee so formed in the exercise of the powers so delegated must conform to any rules imposed on it by the directors, and must report every act or thing done in exercise of those powers to the earliest meeting of the directors held after the act or thing has been done.
34. A committee must elect a chair of its meetings, but if no chair is elected, or if at a meeting the chair is not present within 30 minutes after the time appointed for holding the meeting, the directors present who are members of the committee must choose one of their number to be the chair of the meeting.
35. The members of a committee may meet and adjourn as they think proper.
36. For a first meeting of directors held immediately following the appointment or election of a director or directors at an annual or other general meeting of members, or for a meeting of the directors at which a director is appointed to fill a vacancy in the directors, it is not necessary to give notice of the meeting to the newly elected or appointed director or directors for the meeting to be constituted, if a quorum of the directors is present.
37. A director who may be absent temporarily from British Columbia may send or deliver to the address of the society a waiver of notice, which may be by letter, telegram, telex or cable, of any meeting of the directors and may at any time withdraw the waiver, and until the waiver is withdrawn,
- (a) a notice of meeting of directors is not required to be sent to that director; and
- (b) any and all meetings of the directors of the society, notice of which has not been given to that director, if a quorum of the directors is present, are valid and effective.
38. (1) Questions arising at a meeting of the directors and committee of directors must be decided by a majority of votes.
- (2) In the case of a tie vote, the chair does not have a second or casting vote.
39. A resolution proposed at a meeting of directors or committee of directors need not be seconded, and the chair of a meeting may move or propose a resolution.
40. A resolution in writing, signed by all the directors and placed with the minutes of the directors, is as valid and effective as if regularly passed at a meeting of directors.

Part 7 - Duties of Officers

41. (1) The president presides at all meetings of the society and of the directors.
- (2) The president is the chief executive officer of the society and must supervise the other officers in the execution of their duties.
42. The vice president must carry out the duties of the president during the president's absence.

43. The secretary must do the following:
- (a) conduct the correspondence of the society;
 - (b) issue notices of meetings of the society and directors;
 - (c) keep minutes of all meetings of the society and directors;
 - (d) have custody of all records and documents of the society except those required to be kept by the treasurer;
 - (e) have custody of the common seal of the society; and
 - (f) maintain the register of members.
44. The treasurer must
- (a) keep the financial records, including books of account, necessary to comply with the *Society Act*, and
 - (b) render financial statements to the directors, members and others when required.
44. (1) The offices of secretary and treasurer may be held by one person who is to be known as the secretary treasurer.
- (2) If a secretary treasurer holds office, the total number of directors must not be less than 5 or the greater number that may have been determined under subsection 26(2).
46. In the absence of the secretary from a meeting, the directors must appoint another person to act as secretary at the meeting.

Part 8 - Seal

47. The directors may provide a common seal for the society and may destroy a seal and substitute a new seal in its place.
48. The common seal must be affixed only when authorized by a resolution of the directors and then only in the presence of the persons specified in the resolution, or if no persons are specified, in the presence of the president and secretary or president and secretary treasurer.

Part 9 - Borrowing

49. In order to carry out the purposes of the society the directors may, on behalf of and in the name of the society, raise or secure the payment or repayment of money in the manner they decide, and, in particular but without limiting that power, by the issue of debentures.

50. A debenture must not be issued without the authorization of a special resolution.
51. The members may, by special resolution, restrict the borrowing powers of the directors, but a restriction imposed expires at the next annual general meeting.

Part 10 - Auditor

52. This Part applies only if the society is required or has resolved to have an auditor.
53. The first auditor must be appointed by the directors who must also fill all vacancies occurring in the office of auditor.
54. At each annual general meeting the society must appoint an auditor to hold office until the auditor is re-elected or a successor is elected at the next annual general meeting.
55. An auditor may be removed by ordinary resolution.
56. An auditor must be promptly informed in writing of the auditor's appointment or removal.
57. A director or employee of the society must not be its auditor.
58. The auditor may attend general meetings.

Part 11 - Notices to Members

59. A notice may be given to a member, either personally, by email or other electronic communication, or by mail to the member at the member's registered address.
60. A notice is deemed to have been delivered as follows:
 - (a) a notice given personally is deemed to have been given on the date of delivery;
 - (b) a notice given by email or other electronic communication is deemed to have been given on the date it was sent; and
 - (c) a notice given by mail is deemed to have been given on the second day following the date on which the notice is posted, and in proving that notice has been given, it is sufficient to prove the notice was properly addressed and put in a Canadian post office receptacle.
61. (1) Notice of a general meeting must be given to
 - (a) every member shown on the register of members on the day notice is given; and
 - (b) the auditor, if Part 10 applies.

(2) No other person is entitled to receive a notice of a general meeting.

Part 12 - Bylaws

62. On being admitted to membership, each member is entitled to, and the society must give the member without charge, a copy of the constitution and bylaws of the society.
63. These bylaws must not be altered or added to except by special resolution.

