

Bylaws of the First Nations Tax Administrators Association (the “Society”)

Part 1 - DEFINITIONS AND INTERPRETATION

Definitions

1.1 In these Bylaws:

“**Act**” means the *Societies Act* of British Columbia as amended from time to time;

“**Board**” means the directors of the Society;

“**Bylaws**” means these Bylaws as altered from time to time;

“**Electronic Means**” means any system or combination of systems, including but not limited to mail, telephonic, electronic, radio, computer or web-based technology or communication facility, that: in relation to a meeting or proceeding, permits all participants to communicate with each other or otherwise participate in the proceeding contemporaneously, in a manner comparable, but not necessarily identical, to a meeting where all were present in the same location, and in relation to a vote, permits voters to cast a vote on the matter for determination in a manner that adequately discloses the intentions of the voters; and

“**Senior Manager**” means a natural person appointed by the Board under section 7.1, if any, to exercise the Board’s delegated authority to manage the activities or internal affairs of the Society as a whole or in respect of a principal unity of the Society.

Definitions in Act apply

1.2 The definitions in the Act apply to these Bylaws.

Conflict with Act or regulations

1.3 If there is a conflict between these Bylaws and the Act or the regulations under the Act, the Act or the regulations, as the case may be, prevail.

Part 2 - MEMBERS

Application for membership

- 2.1** 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.
- 2.2** A person may apply to the Board for membership in the Society, and the person becomes a member on the Board's acceptance of the application.

Eligibility for membership

- 2.3** Regular membership in the Society is open to employees of any First Nation or Indian Band who are interested in or engaged in the development, implementation, or administration of a program or department of taxation or revenue generation on behalf of the First Nation or Indian Band, provided that if a regular member resigns from or leaves his or her employment with a First Nation or Indian Band and is not re-employed within a period of one hundred and eighty (180) days, he or she is no longer entitled to be a regular member of the Society.
- 2.4** A person granted a regular membership is entitled to vote at a general meeting and to be a director.
- 2.5** 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.
- 2.6** 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. A person granted an affiliate membership is not entitled to vote at general meetings or to be a director.
- 2.7** A life membership may be awarded by the Board to any person who, in the opinion of the Board, has made a recognized contribution to the Society. Any life membership so awarded shall be reported during the following annual conference and a certificate of life membership shall 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.

Duties of members

- 2.8** Every member must uphold the constitution of the Society and must comply with these Bylaws.

Amount of membership dues

- 2.9 The amount of the annual membership dues, if any, must be determined by the Board.
- 2.10 Membership dues may be waived at the discretion of the Board for First Nations who demonstrate financial need.

Member not in good standing

- 2.11 A member is not in good standing if the member fails to pay the member's annual membership dues, if any, or any other subscription or debt due and owing by the member to the Society, and the member is not in good standing for so long as the debt remains unpaid.

Termination of membership

- 2.12 A person ceases to be a member of the Society
 - (a) by delivering his or her resignation in writing to the secretary of the Society or by mailing, delivering or emailing it to the address of the Society,
 - (b) on his or her 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 twelve (12) consecutive months.
- 2.13 A member may be expelled by a special resolution of the members passed at a general meeting.
- 2.14 The notice of special resolution for expulsion must be accompanied by a brief statement of the reasons for the proposed expulsion.
- 2.15 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.

Member not in good standing may not vote

- 2.16 A voting member who is not in good standing
 - (a) may not vote at a general meeting, and
 - (b) is deemed not to be a voting member for the purpose of consenting to a resolution of the voting members.

Part 3 - GENERAL MEETINGS OF MEMBERS

Time and place of general meeting

- 3.1** A general meeting must be held at the date and time and, if applicable, the location the Board determines.
- 3.2** Every general meeting, other than an annual general meeting, is an extraordinary general meeting.
- 3.3** The directors may, when they think fit, convene an extraordinary general meeting.

Notice of general meeting

- 3.4** Written notice of a general meeting must specify the date and time and, if applicable, the location of the meeting, and, in case of special business, the general nature of that business.
- 3.5** 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.

First general meeting

- 3.6** The first annual general meeting of the Society must be held not more than fifteen (15) months after the date of incorporation and after that an annual general meeting must be held at least once in every calendar year.

Ordinary business at general meeting

- 3.7** At a general meeting, the following business is ordinary business:
 - (a) adoption of rules of order;
 - (b) consideration of any financial statements of the Society presented to the meeting;
 - (c) consideration of the reports, if any, of the directors or auditor;
 - (d) election or appointment of directors;
 - (e) appointment of an auditor, if any; and
 - (f) business arising out of a report of the directors not requiring the passing of a special resolution.

Electronic Meetings

- 3.8** The Board may determine, in its discretion, to hold any general meeting in whole or in part by Electronic Means, so as to allow some or all members to participate in the meeting remotely. Where a general meeting is to be conducted using Electronic Means, the Board must take reasonable steps to ensure that all participants are able to communicate and participate in the meeting adequately and, in particular, that remote participants are able to participate in a manner comparable to participants present in person, if any.
- 3.9** Persons participating by permitted Electronic Means are deemed to be present in person at the general meeting.

Notice of special business

- 3.10** A notice of a general meeting must state the nature of any business, other than ordinary business, to be transacted at the meeting in sufficient detail to permit a member receiving the notice to form a reasoned judgment concerning that business.
- 3.11** 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; and
 - (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.

Quorum for general meetings

- 3.12** The quorum for the transaction of business at a general meeting is three (3) voting members or 10% of the voting members, whichever is greater.

Lack of quorum at commencement of meeting

- 3.13** If, within thirty (30) minutes from the time set for holding a general meeting, a quorum of voting members is not in attendance,
- (a) in the case of a meeting convened on the requisition of members, the meeting is terminated, and
 - (b) in any other case, the meeting stands adjourned for a period of not less than one (1) day, and, if applicable, at the same place, and if, at the continuation of the adjourned meeting, a quorum is not present within thirty (30) minutes from the time set for holding the continuation of the adjourned meeting, the voting members who are present constitute a quorum for that meeting.

Chair of general meeting

- 3.14** The following individual is entitled to preside as the chair of a general meeting:
- (a) the individual, if any, appointed by the Board to preside as the chair;
 - (b) if the Board has not appointed an individual to preside as the chair or the individual appointed by the Board is unable to preside as the chair,
 - (i) the president,
 - (ii) the vice-president, if the president is unable to preside as the chair, or
 - (iii) one of the other directors in attendance at the meeting if both the president and vice-president are unable to preside as the chair.

Alternate chair of general meeting

- 3.15** If there is no individual entitled under these Bylaws who is able to preside as the chair of a general meeting within fifteen (15) minutes from the time set for holding the meeting, the voting members who are in attendance must elect an individual present at the meeting to preside as the chair.

Quorum required

- 3.16** Business, other than the election of the chair of the meeting and the adjournment or termination of the meeting, must not be transacted at a general meeting unless a quorum of voting members is in attendance.
- 3.17** 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.

Adjournments by chair

- 3.18** The chair of a general meeting may, or, if so directed by the voting members at the meeting, must, adjourn the meeting from time to time and, if applicable, from place to place, but no business may be transacted at the continuation of the adjourned meeting other than business left unfinished at the adjourned meeting.

Notice of continuation of adjourned general meeting

- 3.19** It is not necessary to give notice of a continuation of an adjourned general meeting or of the business to be transacted at a continuation of an adjourned general meeting except that, when a general meeting is adjourned for 30 days or more, notice of the continuation of the adjourned meeting must be given.

Resolutions

- 3.20** A resolution proposed at a meeting need not be seconded, and the chair of a meeting may move or propose a resolution.
- 3.21** In the case of a tie vote, the chair does not have a casting or second vote in addition to the vote to which the chair may be entitled as a member, and the proposed resolution does not pass.

Order of business at general meeting

- 3.22** The order of business at a general meeting is as follows:
- (a) elect an individual to chair the meeting, if necessary;
 - (b) determine that there is a quorum;
 - (c) approve the agenda;
 - (d) approve the minutes from the last general meeting;
 - (e) deal with unfinished business from the last general meeting;

- (f) if the meeting is an annual general meeting,
 - (i) receive the directors' report on the financial statements of the Society for the previous financial year, and the auditor's report, if any, on those statements,
 - (ii) receive any other reports of directors' activities and decisions since the previous annual general meeting,
 - (iii) elect or appoint directors, and
 - (iv) appoint an auditor, if any;
- (g) deal with new business, including any matters about which notice has been given to the members in the notice of meeting;
- (h) terminate the meeting.

Methods of voting

3.23 A member in good standing attending or participating at a meeting of members is entitled to one (1) vote.

3.24 At a general meeting, voting must be by a show of hands, an oral vote, telephone or other communications medium that adequately discloses the intention of the voting members, except that if, before or after such a vote, two (2) or more voting members request a secret ballot or a secret ballot is directed by the chair of the meeting, voting must be by a secret ballot.

Voting by authorized representative

3.25 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.

Proxy voting not permitted

3.26 Voting by proxy is not permitted.

Announcement of result

3.27 The chair of a general meeting must announce the outcome of each vote and that outcome must be recorded in the minutes of the meeting.

Matters decided at general meeting by ordinary resolution

- 3.28** A matter to be decided at a general meeting must be decided by ordinary resolution unless the matter is required by the Act or these Bylaws to be decided by special resolution or by another resolution having a higher voting threshold than the threshold for an ordinary resolution.

Part 4 - DIRECTORS

Powers of directors

- 4.1** 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, which are made from time to time by the Society in a general meeting.
- 4.2** 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.

Number of directors on Board

- 4.3** The Society must have at least five (5) and no more than seven (7) directors.

Election or appointment of directors

- 4.4** At each annual general meeting, the voting members entitled to vote for the election or appointment of directors must elect or appoint the Board in accordance with these Bylaws.
- 4.5** An election may be by acclamation, otherwise it must be by ballot.

Term of Directors

- 4.6** The term of office of directors shall be two (2) years.

Directors may fill casual vacancy on Board

- 4.7** The Board may, at any time, appoint a member as a director to fill a vacancy that arises on the Board as a result of the resignation, death or incapacity of a director during the director's term of office.

Term of appointment of director filling casual vacancy

- 4.8** A director appointed by the Board to fill a vacancy ceases to be a director at the end of the unexpired portion of the term of office of the individual whose departure from office created the vacancy.
- 4.9** An act or proceeding of the directors is not invalid merely because there are less than the prescribed number of directors in office.
- 4.10** The members may, by special resolution, remove a director, before the expiration of his or her term of office, and may elect a successor to complete the term of office.

Part 5 - DIRECTORS' MEETINGS

Calling directors' meeting

- 5.1** A directors' meeting may be called by the president or by any two (2) other directors.

Notice of directors' meeting

- 5.2** At least two (2) days' notice of a directors' meeting must be given unless all the directors agree to a shorter notice period.

Proceedings valid despite omission to give notice

- 5.3** The accidental omission to give notice of a directors' meeting to a director, or the non-receipt of a notice by a director, does not invalidate proceedings at the meeting.

Conduct of directors' meetings

- 5.4** The directors may regulate their meetings and proceedings as they think fit.

Quorum of directors

- 5.5** The quorum for the transaction of business at a directors' meeting is a majority of the directors.

Chair at directors' meetings

- 5.6** The president is the chair of all meetings of the directors, but if at a meeting the president is not present within thirty (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.

Proceedings of directors

- 5.7** The directors may determine, in their discretion, to hold any meeting of the directors, in whole or in part, as an electronic meeting and the minutes of all such meetings shall be confirmed by a majority of those directors who participated in the electronic meeting.

Directors' Committees

- 5.8** The directors may delegate any, but not all, of their powers to committees consisting of the director or directors as they think fit.
- 5.9** 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.
- 5.10** 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 thirty (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.
- 5.11** The members of a committee may meet and adjourn as they think proper.

Notice of first meeting of directors following appointment or election of director(s)

- 5.12** 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.

Waiver of Notice

- 5.13** A director who may be absent temporarily from British Columbia may, in any manner, send to the Society a waiver of notice of any meeting of the directors and may at any time withdraw the waiver, and until the waiver is withdrawn,

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- (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.

Decisions by majority of votes

- 5.14** Questions arising at a meeting of the directors and committee of directors must be decided by a majority of votes.
- 5.15** In the case of a tie vote, the chair does not have a second or casting vote.

Resolutions

- 5.16** 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.
- 5.17** 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 6 - OFFICERS

Election or appointment of Officers

- 6.1** Directors must be elected or appointed to the following offices:
 - (a) president;
 - (b) vice-president;
 - (c) secretary;
 - (d) treasurer.
- 6.2** A director, other than the president, may hold more than one position.

Election of officers

- 6.3** At each meeting of the Board immediately following an annual general meeting, the Board will elect the officers.

Directors at large

- 6.4** Directors who are elected or appointed to positions on the Board in addition to the offices described in these Bylaws are elected or appointed as directors at large.

Role of president

- 6.5 The president is the chair of the Board and is responsible for supervising the other directors in the execution of their duties.

Role of vice-president

- 6.6 The vice-president is the vice-chair of the Board and is responsible for performing the duties of the president if the president is unable to act.

Role of secretary

- 6.7 The secretary is responsible for doing, or making the necessary arrangements for, the following:
- (a) issuing notices of general meetings and directors' meetings;
 - (b) taking minutes of general meetings and directors' meetings;
 - (c) keeping the records of the Society in accordance with the Act;
 - (d) conducting the correspondence of the Board; and
 - (e) filing the annual report of the Society and making any other filings with the registrar under the Act.

Absence of secretary from meeting

- 6.8 In the absence of the secretary from a meeting, the Board must appoint another individual to act as secretary at the meeting.

Role of treasurer

- 6.9 The treasurer is responsible for doing, or making the necessary arrangements for, the following:
- (a) receiving and banking monies collected from the members or other sources;
 - (b) keeping accounting records in respect of the Society's financial transactions;
 - (c) preparing the Society's financial statements;
 - (d) making the Society's filings respecting taxes.
- 6.10 The offices of secretary and treasurer may be held by one (1) person who is to be known as the secretary treasurer.

- 6.11** If a secretary treasurer holds office, the total number of directors must not be less than five (5) or more than seven (7).
- 6.12** In the absence of the secretary from a meeting, the directors must appoint another person to act as secretary at the meeting.

Part 7 - SENIOR MANAGERS

Appointment of Senior Managers

- 7.1** The Board, may by Board Resolution, appoint one or more persons to function as Senior Managers of the Society as it determines necessary from time to time.
- 7.2** The Board is responsible to supervise all Senior Managers in the performance of their duties.

Removal of Senior Manager

- 7.3** A person's appointment as a Senior Manager may be removed by Board Resolution.

Part 8 - REMUNERATION OF DIRECTORS AND SIGNING AUTHORITY

Remuneration of directors

- 8.1** A director may be paid such remuneration for serving on the Board as the Board may from time to time determine by ordinary resolution.
- 8.2** The Society may, subject to the Act, pay remuneration to a director for services provided by the director to the Society in another capacity.

Signing authority

- 8.3** A contract or other record to be signed by the Society must be signed on behalf of the Society
- (a) by the president, together with one (1) other director,
 - (b) if the president is unable to provide a signature, by the vice-president together with one (1) other director,
 - (c) if the president and vice-president are both unable to provide signatures, by any two (2) other directors, or
 - (d) in any case, by one (1) or more individuals authorized by the Board to sign the record on behalf of the Society.

Part 9 - BORROWING

- 9.1** 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.
- 9.2** The members may, by ordinary resolution, restrict the borrowing powers of the directors, but a restriction imposed expires at the next annual general meeting.

Part 10 - AUDITOR

- 10.1** This Part applies only if the Society is required or has resolved to have an auditor.
- 10.2** The first auditor must be appointed by the directors who must also fill all vacancies occurring in the office of auditor.
- 10.3** 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.
- 10.4** An auditor may be removed by ordinary resolution.
- 10.5** An auditor must be promptly informed in writing of the auditor's appointment or removal.
- 10.6** A director or employee of the Society must not be its auditor.
- 10.7** The auditor may attend general meetings.

Part 11 - NOTICES TO MEMBERS

- 11.1** A notice may be given to a member, either personally, by delivery, courier, or by mail to the member at the member's registered address or where the member has provided a fax number or an electronic mail address, by fax or electronic mail, respectively.
- 11.2** A notice sent by mail is deemed to have been given on the second day following the day 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.
- 11.3** Notice of a general meeting must be given to

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- (a) every member shown on the register of members on the day notice is given,
and
 - (b) the auditor, if Part 10 applies.
- 11.4** No other person is entitled to receive a notice of a general meeting.

Part 12 - BYLAWS

- 12.1** 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.
- 12.2** These Bylaws must not be altered or added to except by special resolution.