

**LOUISIANA ASSESSORS' ASSOCIATION
BYLAWS AS AMENDED JANUARY 29, 2025**

ARTICLE I. ORGANIZATION

SECTION 1. This organization shall be known as the Louisiana Assessors' Association and is and shall remain a quasi-governmental entity, non-profit, tax-exempt corporation. (Chartered on September 23, 1950)

SECTION 2. The object and purpose of this corporation are as follows:

To improve the standards of assessment practices, to promote uniformity in the State of Louisiana with regard to assessment practices, to receive and distribute information regarding the assessor's office assessment practices, to promote and facilitate educational seminars relating to the assessor's office and assessment practices, to educate the public on the relevance and importance of the assessment process, to sponsor legislation conducive to our objective, to cooperate with other public and private agencies interested in improving tax administration, to promote justice and equity in the distribution of the tax burden, to provide for a retirement plan for the assessors and assessors' employees, and generally to promote the education, health and welfare of the assessors and their employees throughout the State of Louisiana.

SECTION 3. The Executive Board shall consist of the current officers of the Association and the Board of Directors. This shall also be known interchangeably as the Executive Committee as noted in the Association charter.

ARTICLE II. MEMBERSHIP

SECTION 1. Membership shall be limited to all duly elected or appointed assessors in every parish in the State of Louisiana. All assessors who elect to become members of the Louisiana Assessors' Association shall pay annual dues as set by the Board of Directors of the said organization, which dues shall be paid in full by February 15 of each year. If an assessor's dues or fees are not paid by February 15 of each year, it will result in an automatic suspension from the Louisiana Assessors' Association until such dues and delinquent fees are paid.

SECTION 2. Voting Rights. Each duly elected or appointed assessor shall have one vote in the association. There shall be no proxy votes.

SECTION 3. Dues shall be set by the Board of Directors and approved by the Louisiana Assessors' Association not later than December 15 of each year for the following year.

ARTICLE III. OFFICERS

SECTION 1. Election of Officers. At a general meeting to be held prior to November 1st of each year, there shall be elected a president, vice-president and treasurer who shall take office January 1 of the following year for a one-year term.

SECTION 2.

The president shall serve as chairman of the Board of Directors, Louisiana Assessors' Retirement Board, or Board of Trustees, and Louisiana Assessors' Insurance Board, or Insurance Committee, and shall preside at all meetings of regular members held for the purpose of transacting Association business. The president shall appoint all committee members and chairmen, except as specified in Article IV of these bylaws, and perform such other duties that may be assigned to him from time to time by the Board of Directors.

The president shall serve as an ex officio member of all boards and committees. The president shall be ineligible to vote on boards and committees except in the case of a tie. Any President who is not a member of the Louisiana Assessors' Insurance Fund must abstain from voting on any Insurance Fund matters in the event of a tie. The president shall be ineligible to serve as chairman of any board or committee except those specified in this section.

SECTION 3.

The vice-president shall exercise all the powers and duties of the president in the president's absence or inability to act and shall perform other duties as may be assigned by the president or, in the president's absence, the Board of Directors. The vice-president shall serve as an ex officio member of all boards and committees with no voting rights.

SECTION 4.

The treasurer shall be responsible for review of all funds collected and distributed by the Louisiana Assessors' Association, the Louisiana Assessors' Insurance Fund, the Louisiana Assessors' Retirement Fund and the Louisiana Assessors' Excess Benefits Fund. The staff accountant shall make a financial report at all regularly called meetings of the Association. The Executive Director shall ascertain and report to the Treasurer that all dues and fees of the Association as prescribed by the Association and the Board of Directors are collected. The treasurer shall serve as an ex officio member of all boards and committees with no voting rights.

SECTION 5.

Vacancy in office. When a vacancy occurs in the office of President, the Board of Directors shall have the option to allow a sitting Vice-President to fill the vacant President position as an "acting President" until such time the Board chooses an "interim President" to serve the remainder of the term. The interim President shall be chosen using the following options in order:

1. Any active Past-President that agrees to fill this interim position.
2. Any seated Director that agrees to fill this interim position.
3. Any seated Assessor from either of the two Districts from which the absent President was chosen.
4. The Board of Directors may exercise their discretion to fill this vacant position in any manner they see fit upon agreement by a majority of the Board members present and voting.

The Board of Directors shall meet within 30 days of the vacancy to appoint the interim President. This appointment shall be approved by a majority vote of the Association members present and voting at the next regularly scheduled meeting of the Association.

A vacancy in the Vice-President position may be filled using the same process as described above or by any means the Board of Directors see fit upon a majority of those members present and voting. This appointment shall be approved by a majority vote of the Association members present and voting at the next regularly scheduled meeting of the

Association.

A vacancy in the Treasurer position may be filled by choosing another representative from either of the two districts from which the absent Treasurer was originally chosen or by any means deemed appropriate by a majority vote of the Board of Director members present and voting. This appointment shall be approved by a majority vote of the Association members present and voting at the next regularly scheduled meeting of the Association.

During the acting President's term as well as the interim President's term, any changes to Association committee members, Chairmen, Co-Chairmen, or Vice-Chairmen must be approved by a majority vote of the Board of Director members present and voting.

In the event of a vacancy in the President or Vice-President positions, any decisions that need to be made regarding annual conferences, December meetings or any other Association events shall be discussed with the acting President or the interim President and approved by a majority vote of the Board of Director members present and voting.

A vacancy in a Board of Director position shall be filled by another member of that District within 30 days of the vacancy.

SECTION 6.

The Board of Directors shall make nominations for each office of the Louisiana Assessors' Association during the general Association meeting held in July of each year and the said officers shall be elected at a general meeting of the Louisiana Assessors' Association which shall be held before November 1st of each year. The offices shall be rotated as follows:

<u>District</u>	<u>Year</u>								
1 and 8	2019	2023	2027	2031	2035	2039	2043	2047	
6 and 7	2020	2024	2028	2032	2036	2040	2044	2048	
2 and 3	2021	2025	2029	2033	2037	2041	2045	2049	
4 and 5	2022	2026	2030	2034	2038	2042	2046	2050	

All new officers shall start with the position of treasurer. In the succeeding years the rotation shall continue as outlined above with each officer moving up from treasurer to vice-president to president to past-president. An Assessor may serve through this officer progression more than once if properly nominated and elected to do so.

Nominations for officers may also be received from the floor at the general Association meeting held in October of each year. If a nomination, or nominations, are received from the floor, then each Assessor present, regardless of their position, shall submit a written ballot to the Executive Director indicating which candidate they are voting for. Any nominees received from the floor must be present and agreeable to their nomination. The Executive Director shall tally the votes and announce the winner. In the event of a tie, the Board of Directors shall each submit a written ballot to the Executive Director indicating which candidate they are voting for. If a tie still exists, the Association President shall appoint the new Treasurer.

No present officer shall be removed if the district does not coincide with the present rotation, but the rotation shall continue in the same order as if not breached.

ARTICLE IV. BOARDS AND COMMITTEES

SECTION 1.

The governing body of the Association shall be the Board of Directors which shall have the authority and duty to pass any resolution or rule, it deems necessary, except for the authority to amend the Association bylaws, to facilitate the operation of the Association and to accomplish the purpose of the Association which is not in conflict with other provisions of these By-Laws. Any amendment to the Bylaws must be ratified by a 2/3 vote of the Association, as stated in Article VII. All motions passed by a majority vote of the Board of Directors shall be implemented unless overturned by a majority vote, or 2/3 vote in the case of amendments to the Bylaws, of those present and voting at the next general meeting of the Association.

SECTION 2.

The Board of Directors of the Louisiana Assessors' Association shall be charged with the responsibility to establish policies and procedures for the effective operation of the administrative office in Baton Rouge.

The Board of Directors may create the position of Executive Director of the Louisiana Assessors' Association upon majority approval of the members present and voting.

The Board of Directors may select a candidate for the Executive Director position and establish the qualification requirements and salary offering upon a majority vote of those present and voting. Once a candidate is selected, the Board of Directors shall recommend their selection to the full Association at its next regularly scheduled meeting and a 2/3 vote of those present and voting will be required for approval.

The Executive Director shall report to the Executive Board and follow the guidelines stated in the Association's Areas of Responsibility Manual. The Executive Board shall handle any administrative problems that may arise in the operation of the Association. The Executive Board shall have the power to authorize the Executive Director to purchase all necessary items to effectively operate the administrative office within approved budget guidelines.

In the event that emergency repairs less than \$10,000 are required for the Association office or any related equipment, the Executive Board may authorize these repairs without full Association approval.

The Board of Directors shall have full power, right and authority to employ all personnel necessary, in its opinion, for the operation of the corporation's affairs and business, and shall fix all salaries, fix the term of such employees, and have full power to discharge any and all employees whose services have not proven satisfactory or who, in its opinion, are not necessary for the conduct of the affairs of this corporation. The Board of Directors may delegate this authority to the Executive Director on such terms & conditions as it deems appropriate.

The Board of Directors shall make recommendations to the whole of the Louisiana Assessors' Association when deemed appropriate. The Board will also handle any other business matters referred to it from the general membership of the Louisiana Assessors' Association. The Executive Director is responsible for preparing a budget for approval by the Louisiana Assessors' Association Board of Directors at the October meeting of each

year. The budget shall be presented to the general membership for ratification at the meeting held in December. The membership may amend the proposed budget prior to ratification.

The Board of Directors shall be prohibited from making final decisions on the following items:

1. Expenditures in excess of \$10,000 on any one item
2. Actions which mandate expenses for Assessors' offices
3. Employment of consultants

SECTION 3.

The Board of Directors shall consist of eight (8) regular members, each elected from the eight (8) districts established by the Louisiana Assessors' Association. A Board of Director shall be elected by the members of each district for a two (2) year staggered term. A member of the Board of Directors shall be elected by the even numbered districts in even numbered years and by odd numbered districts in odd numbered years. Each district electing a member of the Board of Directors shall notify the Executive Director by mail or email no later than October 15 of each year indicating that the district held a meeting, and the name of the person elected to represent the district. Board of Directors members shall be elected for the year 2003 and thereafter according to the rules stated above.

Members who are currently serving on the Board of Directors, or who are currently nominated to serve on the Board of Directors, are ineligible for nomination to serve on the Retirement Board of Trustees or the Insurance Committee.

SECTION 4.

The Louisiana Assessors' Retirement Board or Board of Trustees shall consist of eight (8) regular members, each elected from the eight (8) districts established by the Louisiana Assessors' Association. A board member shall be elected by the members of each district for a two (2) year staggered term. A member of the Board of Trustees shall be elected by even numbered districts in even numbered years and by odd numbered districts in odd numbered years. Each district electing a member of the Board of Trustees shall notify the Executive Director by mail or email no later than October 15 of each year indicating the district held a meeting and the name of the person elected to represent the district.

A vacancy in a Board of Trustee position for the eight (8) regular members shall be filled by another member of that District in the same way the original member was elected. The District for whom the vacancy occurs shall notify the Executive Director by mail or email no later than sixty (60) days after the vacancy occurs indicating the District held a meeting and the name of the person elected to represent the District.

In addition to the district members, the retired persons shall elect by ballot every two (2) years, two (2) members who shall be drawing retirement benefits.

A vacancy in a Board of Trustee Retiree Representative position shall be filled by another Retiree currently drawing retirement benefits. The current Board of Trustees shall nominate one or more retired persons to run for this position. The retired persons shall then elect by ballot the person who shall fill the remainder of the vacated seat within sixty (60) days of the vacancy.

Two (2) assessor employee representatives who are members of the

Louisiana Assessors' Retirement Fund shall be elected by ballot every two (2) years by assessor employees (excluding Assessors) who are members of the Fund. Board of Trustees members shall be elected for the year 2003 and thereafter according to the rules stated above.

A vacancy in a Board of Trustee Employee Representative position shall be filled by another employee who is a member of the Louisiana Assessors' Retirement Fund. The current Board of Trustees shall nominate one or more employee representatives to run for this position. The assessor employees shall then elect by ballot the person who shall fill the remainder of the vacated seat within sixty (60) days of the vacancy.

Nominations for election of representatives of retired persons and assessor employees shall be made by the Board of Trustees.

Members who are currently serving on the Insurance Committee, or who are currently nominated to serve on the Insurance Committee, are ineligible for nomination to serve on the Board of Trustees. An employee or retiree whose election would result in a parish having more than one (1) representative on the Board of Trustees is ineligible for nomination. An assessor is ineligible to serve as district representative on the Board of Trustees if the parish is represented by an employee or a retiree.

SECTION 5.

The Louisiana Assessors' Insurance Committee of the Assessors' Insurance Fund shall consist of eight (8) regular members, each elected from the eight (8) districts established by the Louisiana Assessors' Association. A board member shall be elected by the members of each district for a two (2) year staggered term. A member of the Insurance Committee shall be elected by the even numbered districts in even numbered years and by odd numbered districts in odd numbered years. Each district electing a member of the Insurance Committee shall notify the Executive Director by mail or email no later than October 15 of each year indicating the district held a meeting and the name of the person elected to represent the district.

A vacancy in an Insurance Committee Member position for the eight (8) regular members shall be filled by another member of that District in the same way the original member was elected. The District for whom the vacancy occurs shall notify the Executive Director by mail or email no later than sixty (60) days after the vacancy occurs indicating the District held a meeting and the name of the person elected to represent the District.

In addition to the district members, the retired members of the Louisiana Assessors' Insurance Fund shall elect by ballot every two (2) years, two (2) members who shall be retired members of the Insurance Fund.

A vacancy in an Insurance Committee Retiree Representative position shall be filled by a retired member of the Louisiana Assessors' Insurance Fund. The Insurance Committee Members shall nominate one or more retired persons to run for this position. The retired persons shall then elect by ballot the person who shall fill the remainder of the vacated seat within sixty (60) days of the vacancy.

Two (2) assessor employee representatives who are members of the Insurance Fund shall be elected by ballot every two (2) years by the employees (excluding Assessors) who are members of the Insurance Fund. Insurance Committee members shall be elected for the year 2003 and

thereafter according to the rules stated above.

A vacancy in an Insurance Committee Employee Representative position shall be filled by another employee who is a member of the Louisiana Assessors' Insurance Fund. The Insurance Committee Members shall nominate one or more employee representatives to run for this position. The assessor employees shall then elect by ballot the person who shall fill the remainder of the vacated seat within sixty (60) days of the vacancy.

Nominations for representatives of retired persons and assessor employees shall be made by the Insurance Committee.

Members who are currently serving on the Board of Trustees, or who are currently nominated to serve on the Board of Trustees, are ineligible for nomination to serve on the Insurance Committee. An employee or retiree whose election would result in a parish having more than one (1) representative on the Insurance Committee is ineligible for nomination. An assessor is ineligible to serve as district representative on the Insurance Committee if the parish is represented by an employee or a retiree.

ARTICLE V. MEETINGS

SECTION 1. All Association meetings, as well as meetings of the Board of Directors, Retirement Board, Insurance Board and Education Committee shall have an agenda which shall be mailed or emailed to every member of the Association at least (5) working days prior to the meeting, except in Legislative matters and/or emergencies unanimously called by the Officers, at which time a notice and agenda will be emailed at least (24) hours prior to the meeting to the general membership at the email address of each Assessor's office on record with the Association. All other committees shall send out notices advising the general membership of meetings called by the respective committees.

SECTION 2. Items may be added to the agenda with the unanimous approval of the members present and voting with the following exclusions:

1. Employment or termination of personnel
2. Expenditures in excess of \$10,000 on any one item
3. Actions which mandate expenses for Assessors' offices
4. Employment of consultants
5. Amendments to the Bylaws

SECTION 3. The minutes of all meetings of the Louisiana Assessors' Association, as well as the above-mentioned Boards, shall be mailed or emailed to all Association members within 30 days of each meeting.

SECTION 4. A quorum for any Association meeting shall consist of fifty (50) percent, plus one, of the members of the Association.

SECTION 5. The following procedure shall be followed to endorse state level candidates:

1. Must be on the agenda with five (5) days notice to the entire Association
2. Endorsement is to be made after qualifying has closed
3. A special meeting may be called by the President, if necessary,

and virtual attendance will be allowed.

- 4. Endorsement has to be approved by 2/3 of the members attending the meeting.

SECTION 6.

In the event of a natural disaster, executive order, emergency order or any other situation or event that prevents the Louisiana Assessors' Association, its Board of Directors or an individual Assessor from meeting in person; or at the discretion of the Executive Officers presiding over the meeting, it is hereby authorized that attendance at such meetings may be held via telephonic, teleconference or video conference means and such attendance shall be allowed for the duration of the event. The same requirements regarding notices, agendas and quorums shall be followed. If a meeting of the Louisiana Assessors' Association is held under the conditions mentioned above and fails to obtain a quorum, any decisions made by the Board of Directors shall go into effect without further approval. Whereas the Louisiana Assessors' Association is not a governmental entity and thereby not subject to open meetings laws, no provision shall be required to make these meetings open to the public.

With respect to the Retirement Board and the Insurance Committee of the Louisiana Assessors' Association, these entities are considered governmental entities and thereby subject to the Louisiana open meetings laws. If these entities are required to meet remotely for the reasons mentioned above, provision must be made to allow for public viewing of the meeting.

ARTICLE VI

DISTRICTS

SECTION 1.

The Louisiana Assessors' Association shall establish eight (8) districts from which board members shall be elected. The Association hereby adopts the following districts:

DISTRICT 1

Jefferson
Lafourche
Orleans
Plaquemines
St. Bernard
St. Charles
Terrebonne

DISTRICT 2

East Feliciana
Livingston
St. Helena
St. Tammany
Tangipahoa
Washington
West Feliciana

DISTRICT 3

Avoyelles
Iberia
Lafayette
Pointe Coupee
St. Landry
St. Martin
St. Mary

DISTRICT 4

Acadia
Allen
Beauregard
Calcasieu
Cameron
Evangeline
Jefferson Davis
Vermilion

DISTRICT 5

Catahoula
Concordia
Grant
LaSalle
Natchitoches
Rapides
Sabine
Vernon
Winn

DISTRICT 6

Caldwell
East Carroll
Franklin
Lincoln
Madison
Morehouse
Ouachita
Richland
Tensas
West Carroll

DISTRICT 7

Bienville
Bossier
Caddo
Claiborne
De Soto
Jackson

DISTRICT 8

Ascension
Assumption
East Baton Rouge
Iberville
St. James
St. John the Baptist

ARTICLE VII. AMENDMENTS TO BYLAWS AND ARTICLES OF INCORPORATION

The Bylaws of this Association may not be amended except by a two-thirds vote of a quorum at a duly called meeting of the Association. All amendments must be introduced at least five (5) working days prior to the meeting.

ARTICLE VIII. TRANSITION

These Bylaws have been enacted by a two-thirds vote of the Louisiana Assessors' Association and shall become effective immediately. Those changes that require legislative approval such as the changes in the Retirement Board of Trustees and the Insurance Committee shall be enacted as soon as possible. Members elected to the Retirement Board of Trustees and the Insurance Committee shall be treated as other members but in a non-voting capacity until legislation is enacted. Any member who is presently serving on the above-named board or committee shall remain in that position as a representative of the district until or unless replaced by a vote of the district.