

Citizens Tax Committee

P.O Box 11408

Prescott, AZ 86304

CITIZENS TAX COMMITTEE

"Guardians of the Taxpayer's Money"

BY LAWS

Revised on April 11, 2018

CITIZENS TAX COMMITTEE BY-LAWS

MISSION STATEMENT

With rigor and a non-political approach, CTC will: monitor the proposed and actual spending of public funds; educate the CTC membership and general Yavapai County public regarding proposed and current taxes and the expenditure of public funds; and lobby public officials to keep taxes and spending at appropriate levels.

PREAMBLE

We recognize that a certain level of taxes is necessary to carry out the functions of government and to support the "free" education concept of this country. On the other hand, we recognize that the "power to tax is the power to destroy". Burdensome taxes can destroy business, disrupt individual lives and degrade the spirit of a community. Therefore, we deem it our duty as citizens to take positive action to persuade elected officials and taxing authorities to hold taxes to reasonable levels, control spending of taxpayer money and to manage prudently the resources provided by the taxpayer.

Experience in public matters clearly shows that the individual tax-payer is ineffective in persuading public officials to restrict taxes to reasonable levels and to carefully control the spending of taxpayer money. Only through organized and persistent effort can they be so persuaded and so motivated. The Citizens Tax Committee (a non-profit 501(c)(4), is founded to provide that organized and persistent effort employing a rigorous, non-political approach.

ARTICLE I

NAME

The name of the organization shall be: Citizens Tax Committee, here-in after referred to as CTC.

ARTICLE II

PURPOSE

The purpose of CTC is to:

- A. Educate the public about tax matters, to include the sponsorship of public tax forums.
- B. Monitor the proposed and actual spending of public monies.
- C. Motivate elected public officials and taxing authorities to maintain tax rates at reasonable levels.
- D. Encourage prudent spending of taxpayer money.
- E. Expose and report corruption in government.
- F. Undertake other actions consistent with the purposes of the CTC.

ARTICLE III

MEMBERSHIP and DUES

- A. Membership of the CTC consists of:
 - 1) Members: A resident in Yavapai County who has made application for membership and whose dues are current.
 - 2) Associate Members:

An individual who holds or is running for an elected office and/ or someone who is viewed as having a conflict of interest with the CTC objectives; and dues are current. Associate members may not hold office in the CTC. Associate members are encouraged to interact in CTC discussions, but may not vote within CTC.

- 3) All members and associate members must be approved by the Executive Board.
 - 4) Members and associate members shall be referred to as “member” throughout the document.
- B. Dues shall be as determined by the Executive Board and are payable on January 1. An unpaid membership becomes delinquent on March 1 of that same year. Any member delinquent in the payment of their dues shall be dropped from the membership rolls of the CTC.
- C. New members joining after October 1 of any calendar year will automatically be carried on record as paid members through the following year.
- D. A member of CTC, including the Executive Board, may not represent CTC on any matter, verbally or written, without approval of the CTC Executive Board. Any member may represent an approved CTC position on any matter. Misrepresentation of CTC positions in public forums is grounds for termination by the CTC Executive Board.
- E. If a member is deemed disruptive to the orderly process of CTC meetings and/or Executive Board Meetings, and by such action keeps CTC from satisfying its Mission Statement, the Executive Board may terminate that member's CTC membership.

ARTICLE IV

OFFICERS

- A. The following officers shall be elected by and from the CTC membership held at the CTC Annual Meeting.
1. President
 2. Vice-President
 3. Secretary
 4. Treasurer
 5. Three Directors
- B. All officers shall be elected for a term of one year. The term of office shall be from January 1 through December 31. Members must be a member in good standing for at least 2 years in order to run for a Board position. Vacancies occurring among the officers shall be filled by a vote of the Executive Board, and new officers thus appointed shall serve until December 31 of that year.

C. Duties of the Officers shall be as follows:

1. The President shall:
 - a) Serve as Chair of the Executive Board.
 - b) Preside at all meetings of the membership, Executive Board, and public forums, or may delegate this duty to another Executive Board member.
 - c) Preside over all meetings in accordance with CTC By-Laws.
 - d) Have signature authority for all CTC documents, including public CTC communications.
 - e) Serve as Chair of the Communication Sub-Committee.
 - f) Appoint Sub-Committee chairs.
 - g) Establish additional Sub-Committees, as needed, with Executive Board approval.
 - h) Notify members of meetings.
2. The Vice-president shall:
 - a) Perform such duties as the Executive board shall require.
 - b) In the absence or inability of the President to carry out the duties of the office, perform the duties of the President.
3. The secretary shall:
 - a) Keep the minutes and records of the CTC and the Executive Boards, and such other records and memoranda that the Board may require.
 - b) Keep a list of names and addresses of the CTC members, and publish notice of regular and special meetings.
4. The Treasurer shall:
 - a) Collect annual dues of all members, and other monies due to CTC.
 - b) Be custodian of all funds of the CTC, and report the state of finances to the membership at each Annual Meeting and at other times as prescribed by the Executive Board.
 - c) Issue and sign all checks. In the absence of the Treasurer checks may be issued on the signature of the President. Disbursement of funds will be made in accordance with instructions from the Executive Board.

- d) As directed by the Executive Committee, be responsible for preparation of all tax returns and reports required by law, including forms for non-profit status required by the State of Arizona and the Internal Revenue Service.
 - e) Maintain all membership records, and serve as Chair of the Membership Sub-Committee.
5. Directors shall perform duties as may be assigned to them by the President.

ARTICLE V

Executive Board

- A. The Executive Board shall:
- 1. Control, conduct, and exercise the policies, positions, and business of the CTC.
 - 2. The Executive Board shall consist of the officers of the CTC and three (3) directors elected by the CTC membership at the CTC Annual Meeting.
 - a) Directors shall be elected for a term of one year, starting on January 1, and ending on December 31.
 - 3. Shall fill a Director's vacancy by a CTC member in good standing, for the remainder of the term.
 - 4. Administer the day-to-day business of the CTC, including but not limited to the following:
 - a) Review goals, objectives, and strategies
 - b) Plan meeting agendas
 - c) Review committee and sub-committee actions
 - d) Plan and approve media utilization, including print, radio, social media, and television
 - e) Plan and approve webpage and newsletter content.
 - Approve all forms and information distributed by members for CTC
 - f) Monitor the CTC financial status
 - g) Establish member dues

- B. A twenty (20) percent quorum of the full membership may call for a full CTC meeting for the express purpose of recalling a member of/or the entire Executive Board.
1. The Call for the Removal shall:
 - a) Be in writing; identify each CTC Member constituting the above quorum
 - b) Be signed by each identified quorum CTC Member
 - c) State the reason for the request.
 - d) Be communicated to the full CTC Membership in the subsequent Full Meeting Notice.
 - 1) If the full membership meeting elects a new Executive Board, that board will take office immediately.
 - 2) A new Executive Board will be subject to the year-end Annual Meeting for the election of a new Executive Board. The Call for Removal Meeting shall not occur after September.

ARTICLE VI

Sub-Committees

- A. Communication Sub-Committee duties shall include but not limited to:
1. Letters to the Editor stating the position of the CTC
 2. Publication of a CTC Newsletter
 3. Oversee the design and maintenance of CTC website
- B. Meetings and Events Sub-Committee duties shall include but not limited to:
1. Planning Annual or Full CTC Full Membership Meeting
 2. Special meetings and fundraising events
- C. Membership Sub-Committee duties shall include but not limited to:
- a) Develop and maintain membership materials
 - b) Recruit new members
 - c) Address member concerns

ARTICLE VII

MEETINGS

- A. All meetings shall be open to the public unless deemed a member's only meeting by the Executive Board
- B. Meetings shall be held at a time and place designated by the Executive Board.
- C. Meetings shall consist of members and held for the purpose of discussing matters on the agenda.
- D. The annual member meeting shall be held at a time and place designated by the Executive Board.

The purpose shall be:

- 1. Election of Officers and Executive Board members
 - 2. Disclosure of the CTC Financial Report
 - 3. Update on Sub-Committee Reports
 - 4. Approval of by-law changes
 - 5. All other matters set forth on the agenda
- E. Executive Board Meetings shall be held at least once a month at a time and place designated by the President.
 - F. Special meetings may be called by the President or by any three (3) members of the Board by giving ten (10) day notice to members.
 - G. Any Executive Board member having three (3) consecutive unexcused absences from Executive Board meetings shall be considered as having resigned from the Board.
 - I. All members whose E-Mail or street address is known to the CTC must be notified of any CTC meeting.

ARTICLE VIII

VOTING -OUORUMS

A. All meetings:

1. Each member present shall be entitled to one vote, except for the Chair, who may only vote to resolve a tie.
2. A quorum shall consist of five (5) percent of the full CTC membership or five members, whichever is greater.
3. A majority vote of such quorum shall be required for the transaction of business.

B. Executive Board meetings:

1. Each Executive Board Member shall be entitled to one vote, except for the Chair, who may only vote to resolve a tie.
2. A quorum for the transaction of business shall exist whenever four (4) members of the Executive Board then serving are present in person at the call of the meeting.

A quorum for the transaction of business shall exist whenever four (4) members of the Executive Board are present in person or electronically at the call of the meeting.

3. A majority vote of the quorum shall be required for the passage of any motion put to the Executive Board.

ARTICLE IX

RULES and PROCEDURES

The rules contained in the current issue of "Robert's Rules of Order Newly Revised", shall govern this organization in all cases in which they are not in conflict (or inconsistent) with these bylaws.

ARTICLE X AMMENDMENTS

AMENDMENTS

- A. Proposal to change or amend these bylaws may be made by any CTC member.

Proposal to change or amend these bylaws may be made in writing by any member to the By-laws Committee.

- B. Changes or amendments shall be reviewed by the By-laws Committee and presented to the Executive Board before submission to members for approval. The Executive Board may make recommendations on the proposed changes to the members.
- C. Members are notified of the proposed amendments at least thirty (30) days in advance prior to the meeting for consideration. The by-laws may be amended by a two thirds (2/3) vote of those in attendance.

Article XI

Dissolution

In the event of dissolution of CTC all of its remaining assets, after payment of all costs and expenses of such dissolution, shall be distributed to an organization chosen by the Executive Board. None of the assets shall be distributed to any member or officer of the Club.