



IAAO

Chapter Formation Guide

Working together to promote the growth
and development of the mass appraisal
industry around the world



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www.iaao.org

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INTRODUCTION

Welcome to the International Association of Assessing Officers (IAAO).

IAAO is a nonprofit educational association for professionals in the property tax assessment industry, mainly the local city or county tax assessor/appraiser. IAAO provides education, industry standards, and a code of ethics for our members so that the person generating the value of property has the tools to value property in the most fair and equitable manner.

Starting an IAAO Chapter is an effective way to advance the objectives of IAAO. As a Chapter of IAAO, you will serve the educational, professional, and social needs of your area.

Education is the stronghold of our association. IAAO upholds the highest standards in the assessment industry and by becoming a Chapter, you are as well.

IAAO can help you continue your education, add to your credibility, embark on a new career, pursue leadership opportunities, make a difference in your professional community or invest in great friendships around the globe. There's a world of possibilities, and we're here to connect you.

We are IAAO and we value the world!

CHAPTER BENEFITS

IAAO Chapters connect individuals in the property tax and valuation industry to facilitate networking and educational opportunities on a local level.

IAAO supports local chapters by providing:

- Access to free archived webinars to serve as a member value proposition for chapter members and/or potential revenue stream for the chapter
- Leadership training through the *Chapter Resource Guide*, webinars, and annual Leadership Symposium
- Access to complimentary Annual Conference registration
- Access to advice, information, and best practices from other IAAO chapters via the Chapter and Affiliate reception at the Annual Conference

- Connections to other chapter leaders through activities, including the Leadership Symposium, forums, and conference calls
- Opportunities to connect with the IAAO Board of Directors and IAAO committee leaders to “tap into” their leadership experiences, insights, and activities
- Dedicated staff to support chapter development

MEMBERSHIP & MANAGEMENT RESOURCES

To support your chapter membership and management efforts, IAAO provides several resources to chapter leaders.

President's Leadership Symposium

IAAO chapter leaders will have the unique opportunity to network with other chapter leadership while receiving training through IAAO on everything from finances to education to meetings.

Membership Campaigns

IAAO headquarters conducts membership campaigns throughout the year to support recruitment and retention growth. These campaigns help to grow IAAO as well as IAAO Chapters.

Conference Calls/Webinars/Recorded Training Tutorials

IAAO routinely schedules conference calls/webinars on membership to discuss best practices, share ideas, and inform you about IAAO initiatives and campaigns. Depending on the topic, IAAO will send invitations to the chapter president and the primary volunteer responsible for the corresponding effort in your chapter.

AssessorNET

IAAO members can participate in this exclusive online community network. Log in to ask questions or share information online.

Connect with chapter leaders, share ideas and documents, or ask questions of your peers.

Contact membership@iaao.org for more information.

CHAPTER FORMATION & OPERATION

(From IAAO Procedural Rules)

12.1 Member Organization Operations

Member organizations may act only within the scope of their authority as provided by the Bylaws, Procedural Rules, or the Executive Board and within the provisions of the Strategic Plan and budget.

12.1.1 Member Organization Categories

12.1.1.1 Chapters and affiliates shall be external member organizations with representation.

12.1.1.2 Clubs and networks shall be considered internal member organizations and are further defined as follows:

- (a) Clubs are individuals organized to share interest in social, support, or informal advisory roles.
- (b) Networks are individuals interested in cooperating to share information.

12.2 Chapters

12.2.1 General Provisions

It is the policy of IAAO to encourage the formation of chapters that will advance the mission and commitments of the Association as stated in Article I of the IAAO Constitution and in the Association's current Strategic Plan.

12.2.1.1 The following terms and definitions apply:

- (a) "Association" means the International Association of Assessing Officers, Inc.
- (b) "Executive Board" means the Executive Board of the International Association of Assessing Officers, Inc.
- (c) All references to title of offices such as president, president-elect, and the like, refer to officers of the Association unless otherwise indicated.

12.2.1.2 The Association is an international organization of individual members, and a grant of authority to organize chapters shall not affect the relationship existing between the Association and its members.

12.2.1.3 Chapters shall have the right to undertake a program or activity for the benefit of chapter members, but any such program shall always be subordinate to, and not in conflict with, the program and activities of the Association.

12.2.2 Geographic Formation of Chapters

- (a) A chapter may be formed in any country, state, province, region, or locality.
- (b) If a regional chapter is to be formed, the districts included in that chapter must be approved by the Chapters and Affiliates Subcommittee.
- (c) No chapter may be formed in a jurisdictional area that includes any of the jurisdictional area of an existing chapter(s).
- (d) If such a conflict occurs between a proposed chapter and an existing chapter(s), the Chair of the Chapters and Affiliates Subcommittee will contact the chapters involved to resolve the conflict.
- (e) If the existing chapter consents to changing its jurisdictional area, that chapter's charter and Bylaws shall be amended to reflect the jurisdictional change.
- (f) If the existing chapter does not agree to a change in its jurisdiction, the proposed chapter shall amend its petition and Bylaws excluding the overlapping jurisdictional areas.

12.2.3 Chapter Petition

12.2.3.1 Members seeking to form a chapter must file a petition with the Executive Director and mailed to the Executive Director of the Association. The Executive Director shall forward the petition to the Chapters and Affiliates Subcommittee for review.

12.2.3.2 The petition shall contain a statement:

- Outlining the purpose for forming the chapter and the activities in which the chapter intends to engage, the potential membership in the jurisdictional area

covered, and a description of the way in which the objectives of the Association will be advanced by granting the chapter a charter.

- Signed by not less than five (5) members of the Association in good standing on the date of the signing. The printed name of the signing member shall appear next to his or her signature.

12.2.3.3 If the petition is in order, a copy of it shall be sent to the Executive Board.

12.2.3.4 At its next meeting, the Executive Board shall either grant or deny the petition to form a chapter.

12.2.3.5 The Executive Director, or designated member of the staff, shall notify the petitioners of the action taken as soon as practicable.

12.2.3.6 If the petition is approved, the petitioners have the authority to draft a set of Bylaws to govern the operation of the chapter.

12.2.3.7 The petitioners may file the petition and chapter Bylaws together in the manner outlined above.

12.2.4 Chapter Bylaws

12.2.4.1 General provisions for the organization and charter of chapter are as follows:

- (a) No chapter shall be considered organized or its Bylaws effective until the Bylaws or amended Bylaws have been reviewed by the Chapters and Affiliates Committee with legal review if necessary and approved by the Executive Board.
- (b) Such approval shall be evidenced by the granting of a charter to the chapter by the Association. The chapter may conduct business relating to the formation of the chapter from the date of committee approval until the actual charter is issued.
- (c) The Executive Director or designated member of the staff shall notify the chapter of approval as soon as practicable.
- (d) The Association shall furnish the applicant chapter with a copy of a sample petition and chapter Bylaws as a guide for drafting the chapter petition and Bylaws.

12.2.4.2 The chapter Bylaws shall include the following:

- (a) An official name of the chapter in the following form: “(Name of jurisdictional area) Chapter of the International Association of Assessing Officers.”
- (b) A definition of jurisdictional area.
- (c) A statement that the purpose of the chapter is the advancement of the objectives of the Association in the jurisdictional area of the chapter. The Bylaws may provide for additional purposes as long as those purposes are not inconsistent with the goals and objectives of the Association.
- (d) A statement as to membership eligibility in the chapter.
- (e) The identification of a governing body of the chapter, preferably to be called the Executive Committee. The governing body shall be made up of the chapter officers and as many other chapter members as necessary to run the chapter properly.
- (f) A statement describing chapter officers and the duties of each office.

12.2.4.3 Membership may be restricted to members in good standing of IAAO, or membership may be open to any person interested in the assessment area provided that only members in good standing of IAAO may hold chapter office or serve on the governing body. All chapter members shall be subject to the same code of conduct and ethics as IAAO members.

12.2.4.4 The Bylaws may provide for different classifications of chapter membership.

12.2.4.5 The chapter Bylaws may provide for a schedule of membership dues independent of Association dues. If the chapter has different membership classifications, the chapter Bylaws may provide for different classes of dues for the different membership categories.

12.2.4.6 The chapter Bylaws shall not provide for any method of payment of Association dues.

12.2.4.7 The chapter Bylaws may restrict voting rights to certain classes of members provided that the right to vote is at all times open to IAAO regular and life members.

12.2.4.8 A chapter may restrict the right to hold office and serve on the governing body to any group or groups of IAAO members provided that the right to hold office and serve on the governing body shall always be open to IAAO regular members.

12.2.4.9 The chapter may select one of the IAAO Representatives from the chapter's jurisdictional area to serve as an ex-officio member of the chapter governing body. The secretary shall notify the IAAO Representatives in the chapter's jurisdictional area of regular chapter meetings.

12.2.4.10 The Bylaws may provide for as many standing and other committees as the chapter deems necessary to carry out its objectives. All committees shall perform their duties in accordance with the chapter Bylaws and shall be subject, in all matters, to approval by the chapter governing body.

12.2.5 Chapter Officers

12.2.5.1 At minimum, the Bylaws must provide for a president, secretary, and treasurer of the chapter.

12.2.5.2 The Bylaws must provide for a method of succession in the event that an officer is unable to complete his or her term.

12.2.5.3 The duties of the president, secretary and treasurer shall include those defined in the remainder of this section. The Bylaws must provide a requirement that an officer, governing body member, or committee chair, at the end of his or her term, shall turn over the chapter books and records that have been his or her responsibility to the incoming member.

12.2.6 Chapter Elections

12.2.6.1 A method shall be provided for the annual nomination and election of officers and members of the governing body that shall ensure proper representation of the chapter membership.

12.2.6.2 Selection of candidates to serve as officers and members of the governing body shall be done by a committee (preferably called the Nominating Committee) appointed by the chapter president.

(a) The committee shall consist of no fewer than three (3) chapter members who are members in good standing of the Association.

(b) Appointment to the committee may be restricted to any group or groups of IAAO members provided that committee membership shall always be open to IAAO regular members.

(c) The committee shall be responsible for reporting its selection to the chapter governing body at a designated time prior to the chapter's annual meeting sufficient to permit adequate notification to the voting membership of the candidates and selection date and to prepare the ballots.

(d) The committee shall select at least one (1) eligible candidate for each office and place to be filled on the governing body.

12.2.6.3 The chapter Bylaws may provide that, at the time the Nominating Committee makes the nomination for each elective office, additional nominations may be taken from the floor.

12.2.6.4 The voting may be done by secret ballot mailed to the voting chapter members or by secret ballot taken at the annual meeting. The ballots shall provide for write-in candidates.

12.2.6.5 In the event that the committee selects only one (1) candidate for each office and place to be filled on the governing body, the chapter need not go to the expense of providing secret ballots to the membership. If such occurs, the voting may be done by voice vote at the annual meeting.

12.2.6.6 It shall be the responsibility of the secretary to prepare and distribute the ballots in a timely manner to ensure that all voting members have adequate time to respond. If voting is to be done at the annual meeting, the ballots may be distributed at that time.

12.2.6.7 The committee shall be responsible for counting the ballots and reporting the vote count to the chapter president.

12.2.6.8 In the event of a tie vote, the winner will be determined by rules outlined in the chapter Bylaws.

12.2.6.9 The chapter president shall be responsible for notifying the candidates and the governing body of the election results and for posting the results at the annual meeting.

12.2.6.10 Members of the governing body and officers may be elected for any length term of office provided that no such term is less than from one annual meeting to the next annual meeting.

12.2.6.11 Elections are to be held annually. If the term of any elected position is for greater than one (1) year, the terms shall be staggered.

12.2.7 Chapter Meetings

12.2.7.1 The chapter shall establish a method for calling regular and special meetings of the chapter and its governing body.

12.2.7.2 A chapter shall hold at least one annual meeting of the general chapter membership and the governing body.

12.2.7.3 The chapter may schedule additional regular meetings of the membership and governing body.

12.2.7.4 Special meetings of the governing body may be held on the call of the chapter president or upon written request by any number of governing body members specified in the chapter Bylaws.

12.2.7.5 It shall be the responsibility of the chapter secretary to notify the general membership of regular meetings and to notify the governing body of special meetings.

12.2.7.6 It shall be the responsibility of the chapter secretary to keep the minutes of each regular and special meeting held. A copy of the minutes shall be sent to the Executive Director or designated staff of the Association, as well as the chapter members, after their approval by the governing body of the chapter.

12.2.7.7 The chapter secretary shall prepare an annual report of the chapter activities, a list of all chapter members, officers, and governing body members and submit it to the Executive Director or designated staff of the Association no later than ten (10) days after the chapter's annual meeting.

12.2.7.8 The Bylaws shall state what constitutes a quorum for conducting regular and special meetings.

12.2.8 Duties of the Officers

12.2.8.1 Duties of the President
(Reserved)

12.2.8.2 Duties of the Secretary

(a) Notify the general membership of regular meetings and to notify the governing body of special meetings.

(b) Keep the minutes of each regular and special meeting held. A copy of the minutes shall be sent to the Executive Director of the Association after their approval by the governing body of the chapter.

(c) Annually prepare a list of all chapter members, officers, and governing body members and submit it to the Executive Director or designated staff of the Association no later than ten (10) days after the chapter's annual meeting.

12.2.8.3 Duties of the Treasurer

(a) Devise methods for the receipt and disbursement of chapter funds, the keeping of accounting records and the auditing of such records, and preparation and adoption of a budget to cover chapter activities.

(b) Prepare annually a report of chapter finances. The report shall include a statement of receipts, disbursements, and balances for the reporting year.

(c) Annually prepare a financial report detailing the chapter's receipts, disbursements, and balances. Such report shall be available to the Executive Director, or designated staff of the Association, and chapter members upon request.

(d) File all necessary tax returns.

12.2.9 Amending the Chapter Bylaws

12.2.9.1 Amendments to chapter Bylaws must include a revised date, after adoption by the chapter membership, shall be certified by the secretary of the chapter and delivered to the Executive Director of the Association. The Executive Director shall forward the amended bylaws to the Chapters and Affiliates Subcommittee for review.

12.2.9.2 If amended blaws are in order, the Executive Director, or designated staff members, shall send a copy of the amended Bylaws to the Executive Board for consideration at its next meeting.

12.2.9.3 The Executive Director, or designated staff member, shall notify the chapter of the action taken as soon as possible.

12.2.10 Miscellaneous Provisions

12.2.10.1 No chapter shall investigate or hold hearings on an IAAO ethics complaint. All such complaints shall be forwarded to the Executive Director of the Association in accordance with Section 3.6.1 of these Procedural Rules.

12.2.10.2 Any disciplinary action imposed by IAAO against a chapter member shall be binding on the chapter. For example, if a chapter member is expelled from IAAO, that member shall also be expelled from the chapter.

12.2.10.3 A chapter is required to have at least fifteen (15) member of IAAO in good standing to retain its charter.

(a) Whenever that number falls below fifteen (15), the chapter shall have six (6) months to increase its membership to fifteen (15) or more IAAO members in good standing.

(b) If the chapter does not increase its membership to fifteen (15) IAAO members within six (6) months, the chapter charter may be revoked.

12.2.10.4 A chapter may publish a chapter newsletter or other material provided that the published material

(c) clearly shows on its face that it was printed by the chapter and not by IAAO,

(d) states the name of its editor or author, and

(e) contains no libelous matter.

12.2.10.5 A chapter charter may be revoked by action of the Executive Board at any time if in its judgment

(f) the chapter has violated any of the provision of the IAAO Constitution, Bylaws, or these Procedural Rules, or

(g) revocation will serve the best interest of the Association.

12.2.10.6 No chapter shall have authority to enter into any contract which imposes liability on the Association.

12.2.10.7 A chapter or chapter member shall not engage in any lobbying activities in the name of or on behalf of the chapter or the Association unless approved by the Executive Board.

12.2.10.8 The chapter Bylaws shall not include any test of eligibility for chapter membership, voting rights, or right to hold office, beyond those prescribed in these regulations, other than the payment of the chapter dues.

12.2.10.9 In the event that a chapter is dissolved or its charter revoked, all chapter funds shall be turned over to the Association.

12.2.10.10 A chapter may apply for tax-exempt status.

12.2.10.11 Each person who joins a chapter agrees that he or she will exercise diligence and care and use good business judgment in his or her relations with the chapter and with others involved in chapter matters. Each chapter member agrees not to act beyond the scope of his or her authority or in such a manner as will subject the Association to legal liability and agrees not to institute a lawsuit against the Association.

SAMPLE CHAPTER PETITION

IAAO Executive Board
 International Association of Assessing Officers
 314 W. 10th Street
 Kansas City, MO 64105

Dear IAAO Board Members:

We, the undersigned, seek to form the (name of the proposed IAAO chapter) to advance the objectives of IAAO in (state, region, province, etc.) by raising the standards of the assessment profession, gaining recognition for the assessment profession, educating the public regarding the ad valorem tax system, and providing a clearinghouse for the collection and distribution of information beneficial to members and non-members alike. This chapter also seeks to address (special needs of the jurisdictional area) by (specific goals and objectives of the chapter.)

The types of activities in which the chapter intends to engage include (specifically planned activities such as the sponsoring of higher level assessment/appraisal schools, establishing a library consisting of periodicals and books regarding the assessment/appraisal function, and any other special activities in which the chapter intends to engage.)

There are approximately (number) of potential members in the jurisdictional area. The following members of the International Association of Assessing Officers request authority to form a chapter of IAAO in the jurisdictional area.

Signature/Printed Name

1 _____	7 _____
2 _____	8 _____
3 _____	9 _____
4 _____	10 _____
5 _____	11 _____
6 _____	12 _____

SAMPLE CHAPTER BYLAWS

*Bylaws of the (Name) Chapter
 of the International Association of Assessing Officers*

Article I. General Provisions

Section I.1 Name

The name of this organization is the (Name) Chapter of the International Association of Assessing Officers, referred to hereinafter as The Chapter.

Section I.2 Jurisdiction

The Chapter shall encompass (jurisdictional area).

Section I.3 Purpose

The purpose of The Chapter is the advancement of the objectives of the IAAO in (State, Region), to develop professionalism in assessment administration, to raise the standards of the profession, to gain recognition by governmental authorities of the assessing profession, to gain for members' recognition as qualified, objective, and unbiased assessors of property values.

The Chapter shall also work to educate the public regarding the ad valorem system and work to provide a clearinghouse for the collection and distribution of useful information relating to assessment practice; and in every proper way to promote justice and equity in the distribution of the tax burden.

Section I.4 Membership

Active membership in the Chapter is available to individuals interested in promoting professionalism in assessment. Chapter officers must be members in good standing of IAAO.

Article II Chapter Officers

Section II.1 Chapter Officers

The governing officers of The Chapter shall be elected by the membership and shall be composed of the following positions:

President, Vice-President, Secretary, Treasurer, Immediate Past President, and two Executive Committee members, all of which are elected for one-year terms by the Chapter membership.

Section II.2 Executive Committee

The Chapter governing officers meeting as Executive Committee shall be the governing body of The Chapter.

The Executive Committee shall be composed of the following officers: President, Vice-President, Secretary, Treasurer, Immediate Past President, and two Executive Committee members.

In addition the Education Coordinator (or Co-Education Coordinator) will be a member of the Executive Committee.

The Chapter IAAO Representatives shall be ex-officio members of the Executive Committee.

Section II.3 Duties of The Chapter Officers

The Chapter Officers shall have the following duties and responsibilities:

The President shall preside at Chapter Meetings and at Executive Meetings, perform all general administrative duties for The Chapter and shall appoint all necessary committees of The Chapter.

The Vice-President shall perform the duties of the President in his or her absence.

The Secretary shall take all minutes of all Chapter and Executive Committee Meetings and provide general notification of same and maintain all official correspondence of The Chapter.

The Treasurer shall keep all books and financial records as instructed by the Executive Committee.

Executive Committee members shall serve on the Executive Committee and assist the other officers with the administration of The Chapter.

Section III.1 Nomination of Chapter Officers

Nominations for elective office will be made at the annual meeting. Notice of the election shall be given to chapter members by the annual meeting notice.

Section III.2 Elections

The Chapter officers and Executive Committee shall be elected at the annual meeting. Results will be certified by the Secretary of the Chapter. A plurality shall be sufficient for election to an office.

Section III.3 Vacancies

Any vacancy occurring in The Chapter officers will be filled by appointment by the Executive Committee for the balance of the unexpired term.

Article IV. Chapter Meetings

Section IV.1 Regular and Special Meetings

One regular meeting will be held annually at the time and place specified by the Executive Committee at times and places convenient to membership.

Special meetings may be called by the Executive Committee from time to time.

Article V. Amendments to The Chapter Bylaws

Section V.1 Amendments to the Bylaws

Chapter Bylaws may be amended at the recommendations for the Executive Committee and approved by two-thirds of the votes cast. All members shall be notified in writing of any proposed Bylaw changes.

Article VI. Chapter Funds

Section VI.1 Chapter Funds

The Executive Committee shall instruct the Treasurer as to the desired method for receipt and disbursement of Chapter Funds, including the keeping of all related records. The Executive Committee shall prepare and adopt an annual budget for presentation to the membership at the annual meeting. Membership dues, shall be determined at the annual meeting, and shall become due January 31 of each year.

CHAPTER INCORPORATION

The International Association of Assessing Officers (IAAO) urges all local chapters to incorporate under the laws of their respective states or provinces. Two principal reasons for local chapters to incorporate are the limited liability or insulation of the individual chapter members against any debts or liabilities of the local organization and the decreased likelihood of IAAO being liable for the actions of the local chapter. In many jurisdictions, individual members of unincorporated groups can be held liable for the actions of the group; members of incorporated groups generally cannot. Also, it is less likely that IAAO can be held liable for the actions of an incorporated chapter as compared to an unincorporated one.

A local IAAO chapter can be considered a professional, nonprofit organization. Most states provide for incorporation under “not-for-profit” statutes or laws (as opposed to business corporation status). The requirements for incorporation under the “not-for-profit” statutes vary from state to state however all states require the applicant to furnish the state office with a statement of the organization’s purposes and objectives. In addition, statements regarding the activities, limitations, and operations of the organization must be made.

Each state or province will have its own incorporation process and requirements. However, many requirements will be similar. Normally the process of filing the incorporation papers with the appropriate state agency is not complicated or expensive and will vary from state to state. Although the services of an attorney may not be required in the incorporation process, it may be advisable for a chapter to have an attorney review and discuss the benefits and disadvantages of incorporation.

LOBBYING

The International Association of Assessing Officers (IAAO) is a nonprofit, educational association. Its mission is to provide leadership in accurate property valuation, property tax administration, and tax policy throughout the world. IAAO offers courses, workshops, and seminars, performs research and provides technical assistance. As a means of achieving that purpose, IAAO supports the passage of any legislation designed to improve the qualifications and standards of those persons engaged in property appraisal since those appraisals directly affect the assessment and taxation of property.

However, because IAAO is an organization exempt from taxation under Internal Revenue Code section 501(C) (3), it cannot participate in the drafting of or the lobbying for passage of proposed federal, state, or local legislation. IAAO and its members may engage in the following activities that the Internal Revenue Service has stated are not lobbying:

- 1) Making available the results of nonpartisan analysis or research.
- 2) Providing technical advice or help (that would otherwise be influencing legislation) to a government body, committee, or other subdivision in response to a written request by that group.
- 3) Appearing before, or communicating with, a legislative body about its possible decision that might affect the organization’s existence, powers, duties, tax-exempt status, or the deduction or contributions to the organization.
- 4) Communicating with a government official or employee who is not a member or employee of a legislative body, unless the main purpose of the communication is to influence legislation.
- 5) Communications between the organization and its members about legislation or proposed legislation that directly interests the organization and its members unless the communication directly encourages its members: (a) to influence legislation or (b) to encourage nonmembers to influence legislation.

GROUP FEDERAL INCOME TAX EXEMPTION

In 1997 the IAAO Executive Board voted to afford IAAO Chapters in the United States to participate in a group federal income tax exemption. In the spring of 1998, the IRS issued to IAAO a group exemption letter. A group exemption letter recognizes IAAO as the central organization and provides the opportunity for subordinates or chapters tax exemption under section 501(c)3 of the Internal Revenue Code.

Some of the chapters may have already filed for their own 501(c)3 status but other chapters who wish to come under IAAO's group umbrella will save the chapter time and resources. A 501(c)3 status allows a chapter to facilitate chapter solicitation and receipt of deductible charitable contributions.

All revenue from dues, program fees and investment income is exempt from federal taxes. Any unrelated business income such as advertising is not exempt.

For a chapter to be included in the group exemption, chapters should send a letter to the IAAO Executive Director stating the intent to participate in the group exemption and affirmation that the chapter will maintain its tax exempt status.

According to the Internal Revenue Code section 508(a), a newly formed chapter should submit the request to IAAO before the end of the 15th month to be recognized as exempt from creation. IAAO will also need a copy of the charter or articles of association. A chapter may or may not be incorporated but an Employer Identification Number (EIN) is required. IAAO will then include the chapter in its next annual submission of information to the IRS.

In order to maintain the chapter's tax exempt status under the IAAO group exemption, chapters are required to send to IAAO the year-end financial statements on an annual basis.

Please be aware that such participation will not exempt your chapter from all federal income tax filing requirements. Chapters with gross receipts of \$25,000 must file the form 990 and 990T for any unrelated business income. Chapters also need to comply with state and local tax requirements.

IAAO LOGO

(From IAAO Procedural Rules)



15.2 USE OF IAAO LOGOS

- 15.2.1 The federal registration symbol must be used in connection with the IAAO logo.
- 15.2.2 The IAAO logo may be used to identify a member of the Association in good standing. The IAAO logo may not be used to identify companies or groups that are not IAAO member groups. The professional designation logos may only be used by designated IAAO members in good standing.
- 15.2.3 The IAAO logo may be used by IAAO Chapters and Affiliates in conjunction with chapter or affiliate logos provided that the IAAO logo remains unchanged and separate from the chapter logo.
- 15.2.4 The IAAO logo may appear on stationary and business cards of IAAO members. IAAO logos may not be incorporated as part of or assimilated into a business name, business logo, or corporate identity.
- 15.2.5 The logos may only be reproduced in the colors and formats provided by the Association.
- 15.2.6 The logos must not be altered except that they may be resized.
- 15.2.7 Exceptions to Section 15.2 of the procedural rules require express written permission of the IAAO Executive Director.
- 15.2.8 Any violation of the logo use policy may result in remedial action.

CHAPTER CHECKLIST

Official name of chapter: _____

Country where chapter is located: _____

Definition of chapter's jurisdictional area: _____

Has a statement defining the chapter's purpose been completed? Yes No

If yes, please list: _____

Number of chapter members: _____

Cost to join chapter (independent of IAAO dues): \$ _____

Who is the governing body of the chapter? _____

Chapter Officers:

President _____

Vice President _____

Secretary _____

Treasurer _____

Executive Director _____

Executive Committee Members:

#1 _____

#2 _____

#3 _____

#4 _____

Are all officers in good standing with IAAO? Yes No

When is your chapter's fiscal year? _____

When is your chapter's annual meeting held each year? _____

When are elections for your chapter officers held? _____

When do newly elected officers assume their new responsibilities? _____

How are your chapter's election results posted? _____

When were your bylaws last updated and approved by your chapter's board? _____

When were your bylaws last reviewed by the IAAO Chapters and Affiliates Committee? _____

What is your chapter's website? _____

INTERNATIONAL ASSOCIATION *of* **ASSESSING OFFICERS**

WE are a professional membership organization of government assessment officials and others interested in the administration of the property tax. We were founded in 1934, and we have more than 7,000 members worldwide from governmental, business, and academic communities.

WE are the internationally recognized leader and preeminent source for innovation, education, and research in property appraisal, assessment administration and property tax policy.

WE are IAAO, and **WE** value the world!



IAAO

www.iaao.org

