

Cross Country Nova Scotia

- By-laws -

Definitions

In these By-Laws the following definitions shall apply:

- a. “Act” means the Societies Act (Nova Scotia), chapter 435 of the Revised Statutes, 1989, amended 1993, c. 42, and any amendments thereto;
- b. “Annual General Meeting” means the annual general meeting of the Members;
- c. “Association” means Cross Country Ski Nova Scotia as incorporated pursuant to the Act;
- d. “Auditor” an individual who may be selected to act as auditor of the Association pursuant to 9.01 herein;
- e. “Board” means the board of directors of the Association;
- f. “By-law” means these by-laws and all other by-laws and special by-laws of the Association;
- g. “Club” means any cross country ski club that is sanctioned by and is a Member of the Association;
- h. “Club Representative” means the representative of each Club, who is appointed by the membership of said Club, and who may vote as a Voting Member at any Meeting of Members;
- i. “Director” means any director currently sitting as a director of the Board;
- j. “Ex officio” means by virtue of one’s office or position;
- k. “Emergency Meetings” has the meaning given to it in 3.09 herein;
- l. “Majority” means more than fifty-percent (50%);
- m. “General Meeting of Members” includes a special meeting of any class or classes of Members;
- n. “Meeting of Members” includes an annual meeting or a General Meeting of Members;
- o. “Member” means any member of any class of the Association;
- p. “Resolution” means any Resolution of the Members or Directors, and which requires a quorum and at least a Majority of votes to pass;
- q. “Signing officer” means, in relation to any instrument, contract, or other document, any person authorized to sign the same on behalf of the Association by 1.04 herein, by a Resolution or Special Resolution passed pursuant thereto, or by other authorization of the Board;
- r. “Special Resolution” means any special resolution of the Members or Directors, and which requires a quorum and at least three-fourths (3/4th) votes to pass; and
- s. “Volunteer” means any person, Member, Director, and officer of the Association, any person who has undertaken or is about to undertake any liability on behalf of the Association, any person who is volunteering on behalf of and/or for the Association, or any body corporate controlled by the Association and the heirs, executors, administrators and other legal personal representatives of any body corporate controlled by the Association.

Words importing the singular number include the plural and vice versa. Words importing the masculine gender include the feminine. Masculine genders and words importing person include individuals, corporate bodies, partnerships, trusts and unincorporated organizations.

Section One

The Association

1.01 Name - The name of the Association is Cross Country Ski Nova Scotia and operates as Cross Country Nova Scotia and may hereinafter be referred to alternatively as the Association.

1.02 Head Office - the Head Office of the Association shall be in the City of Halifax, in the Province of Nova Scotia at such location therein as the Board may from time to time determine by Resolution.

1.03 Financial Year - Until changed by Special Resolution of the Members, the financial year of the Association shall end on the last day of March in each year.

1.04 Execution of Instruments - Deeds, transfers, assignments, contracts, obligations, certificates and other instruments may be signed and sealed on behalf of the Board by any one of the President, Treasurer or Secretary, together with the Executive Director. In addition the Board may from time to time direct the manner in which and by whom any particular instrument or class of instruments may or shall be signed and/or sealed.

1.05 Banking Arrangements - The banking business of the Association shall be transacted with such banks, trust companies or other bodies corporate or organizations as may from time to time be designated by, or under the authority of, the Board. Such banking business or any part thereof shall be transacted under such agreements, instructions and delegations of power as the Board may from time to time prescribe and authorize.

1.06 The Association shall be and remain an authorized member of Cross Country Canada and the Association shall abide by the Rules and Regulations of Cross Country Canada except where prevented from doing so by local conditions, laws or customs.

1.07 Any alterations, amendments or additions to these by-laws will require a Special Resolution and must be submitted in writing twenty-eight (28) days prior to the Annual General Meeting and sent out to the general Members at least fourteen (14) days prior to the Annual General Meeting and must be approved by a seventy-five percent (75%) majority vote of the Members of the Association present at the Annual General Meeting.

Section Two

Board of Directors

2.01 Number of Directors - The Board shall consist of between four (4) to twelve (12) Directors.

2.02 Election and Term - The election of Directors shall take place at each Annual General Meeting of Members. The term of Directors shall be two (2) years and terms of the executive committee shall be staggered so as to retain knowledge and experience. The terms for the

President and Secretary shall commence in odd years and the terms for the Vice-President and Treasurer shall commence in even years. The Past-President and the Executive Director shall be ex-officio Members of the Board and shall not have the right to vote at Board meetings. The election shall take place in two parts:

- a) President and Treasurer shall be elected to the Board by the Voting Members;
- b) Ten (10) additional Members shall then be elected to the Board by the Voting Members, and then the identity of the Vice-President and Secretary shall be determined by Resolution of the Board; and
- c) The maximum number of terms of any Director shall be three (3) consecutive two (2) year terms. Should the maximum term be filled a one (1) year hiatus from will be required before eligibility for office is restored.

2.03 Role of the Board - The role of the Board is to meet the objectives of the Association through development and application of policies and procedures.

2.04 Vacation of Office - The office of a Director shall be vacated upon the occurrence of any of the following events:

- a) a receiving order is made against him or he makes an assignment under the Bankruptcy Act (Canada);
- b) an order is made declaring him to be a mentally incompetent person or incapable of managing his affairs;
- c) he is removed from office by Resolution of the Members;
- d) he resigns his office by notice in writing to the Association and such resignation is effective immediately or becomes effective in accordance with its terms; or
- e) a Board member misses three (3) or more consecutive meetings without cause.

2.05 Vacancies - If a vacancy shall occur in the Board, the remaining Directors if constituting a quorum may appoint a qualified person or persons, as the case may be, to fill the vacancy for the remainder of the term. Prior to making the appointment, such an appointment must be approved by at least two-thirds ($2/3^{\text{rd}}$) of all the remaining Directors which remaining Directors must constitute a quorum. In the absence of a quorum the remaining Directors shall forthwith call a meeting of the Members to fill the vacancy.

2.06 Chairman - The President, or in his absence, the Vice-President, who is a Director, shall be the chairman of any meeting of the Board. If no such officer is present, the Directors present shall choose one (1) of their number to be the chairman by any method of their choosing.

2.07 Votes to Govern - At all meetings of the Board every question shall be decided by a majority of the votes cast on that question. In case of an equality of votes the President or the chairman of the meeting shall be entitled to a second or deciding vote.

2.08 Conflict of Interest - A Director shall not be disqualified by reason of his office from contracting with the Association. Subject to the provisions of the Act, a Director shall not by reason only of his office be accountable to the Association or to its Members for any profit or gain realized and such contract or transaction shall not be voidable by reason only of such

interest, provided that, if a declaration and disclosure has been made, the Director shall have refrained from voting as a Director on the contract or transaction.

2.09 Qualification of Directors - Any person who is a Member in good standing of the Association is qualified to be a Director. Directors must be Members of the Association.

2.10 Remuneration of Directors - Directors shall serve without remuneration but may be reimbursed for expenses incurred while performing their duties as Directors.

Section Three

Meeting of the Board of Directors

3.01 Quorum – A quorum is fifty-percent (50%) of the Directors plus one (1).

3.02 Place of Meeting - Meetings of the Board shall be held in Nova Scotia and in a format determined by the Board.

3.03 First Meeting of the New Board - Provided a quorum of Directors is present, each newly elected Board may without notice hold its first meeting immediately following the Meeting of Members at which such a Board is elected.

3.04 Regular Meeting - The Board may appoint a day or days in any month or months for regular meeting at a place and hour to be named. A copy of any motion passed of the Board fixing the place and time of regular meeting of the Board shall be sent to each Director forthwith after being passed, but no other notice shall be required for any such regular meeting.

3.05 Number of Meetings – The Board shall conduct a minimum of seven (7) meetings per year, including the Annual General Meeting and Emergency Meetings.

3.06 Agenda - The Board shall by passing a motion prescribe a basic agenda for all meetings of Directors which agenda may be added to or varied for any particular meetings as circumstances may require.

3.07 Minutes - The Board shall by passing a motion prescribe the minimum or basic contents to be included in the minutes of all meetings of the Board but such minimum or basic contents may be added to or varied for any particular meeting as circumstances may require.

3.08 Circulation of Minutes - The Board may by passing a motion direct that at such time or times as the Board may determine, that copies of the minutes of any Board meeting be made available to any person or organizations (whether incorporated or unincorporated) whether or not such persons or organizations are Members of the Association.

3.09 Emergency Meetings - Emergency Meetings of the Board may be called at the discretion of the President or upon the request of any three (3) Directors. Notice of the time and place of every

meeting so called shall be given to each Director a) not less than forty-eight (48) hours before the time when the meeting is to be held if the notice is emailed, or b) not less than twenty-four (24) hours before the time when a meeting is to be held if the notice is given personally or by telephone or is delivered or is sent by any means of transmitted or recorded communication; provided that no notice of a meeting shall be necessary if all the Directors in office are present or, if those absent waive notice or otherwise consent to such a meeting being held.

3.10 Record Date for Notice - Board members will be given at least ten (10) days' notice of a meeting.

Section Four

Committees

4.01 Standing Committees - The Board may elect or appoint standing committees, the function of which shall be advisory only, such as but not limited to:

- a) Competition and Events;
- b) Athlete Development;
- c) Publicity and Promotion;
- d) Finance;
- e) Coach and Officials Development;
- f) Youth and Recreation Programs;
- g) Nomination; and
- h) And other to reflect the structure in Cross Country Canada, inclusively.

4.02 Constitution of Committee - The Board may by passing a motion fix the number of persons to be appointed or elected to all committees provided that all committees need not have the same number of persons elected or appointed to it. Further, it is provided that the President shall be an ex-officio member of all committees except that the President shall not be a member (ex-officio or otherwise) of the Nominating Committee if the Board creates such a committee.

4.03 Committee Chairpersons - The Board shall by passing a motion at any meeting of the Board appoint the chairperson of each committee and shall designate the duties and responsibilities of such chairpersons. The duties of chairpersons shall include, but are not limited to, reporting to the Board on the activities of the committee from time to time. The duties of chairpersons may include the appointment or election of other persons to membership of said committee, and providing directions as to the minimum or basic contents to be included in the minutes of such committee meetings.

4.04 Committee Procedure - Unless otherwise ordered by the Board, each committee shall have the power to fix its quorum at not less than a Majority of its members, to make recommendations of the Committee based upon the approval of the Majority of the Committee members, to appoint a temporary chairperson from amongst the committee members present if the chairperson is absent from a meeting of the committee, and to regulate its procedure.

Section Five

Officers

5.01 Election of Appointment – The election of the President and the Treasurer shall take place at each Annual General Meeting of the Members pursuant to 2.02 (a) herein.

5.02 President - The President shall be the chief executive officer of the Association and, subject to the authority of the Board, shall have general supervision of the affairs and businesses of the Association. Except when the Board has elected or appointed a general manager or managing Director, the President shall also have the power and be charged with the duties of that office. In addition the responsibilities of the President shall include: Chairing all Board meetings and Meeting of Members and working closely with the Executive Director to ensure that notices of meetings, agenda and minutes get prepared and circulated as required; ensuring that duties assigned to the individual Directors are properly carried out.

5.03 Vice-President - During the absence or disability of the President, the duties of the President shall be performed, and the powers exercised by, the Vice-President. The Vice-President shall have such other powers and duties as the Board or the President may prescribe.

5.04 Secretary - The Secretary shall attend, and be the Secretary of all meetings of the Board and Members, and shall enter or cause to be entered in the records kept for that purpose, minutes of all proceedings. The Secretary shall also give or cause to be given, as and when instructed by the Board, all notices to Directors, an Auditor and members of committees of the Board, and shall have other such duties as the Board or President may prescribe. Some of these duties may from time to time be delegated to the Executive Director. The Secretary shall maintain custody of the minutes of meetings of the Board and Meetings of Members.

5.05 Treasurer - The Treasurer shall be responsible for the proper accounting records in compliance with the Act and, under the direction of the Board, shall ensure the deposit of money and safekeeping of securities and disbursement of the funds of the Association. The Treasurer shall also render to the Board whenever required an account of all transactions as Treasurer and of the financial position of the Association. The Treasurer shall have such other duties as the Board or President may prescribe.

5.06 Past President - The individual who held the office of President immediately prior to the individual who currently holds the office of President, whether or not the current President is in his first (1st) term in that office or the second of two (2) consecutive terms as the President, is the Past President of the Association provided that he is still a Member in good standing of the Association. The Past President shall be an ex-officio member of the Board and may have any duties assigned to him by the Board.

5.07 Variation of Duties - From time to time the Board may vary, add to or limit the powers and duties of any officer.

5.08 Terms of Office - The Board, at its discretion, may remove any officer of the Association from its office as officer, without prejudice to such officer's rights. Otherwise each officer elected or appointed by the Board shall hold office until his successor is elected or appointed. The President and the Treasurer shall hold office for one (1) year and shall be elected by the Members each year at the Annual General Meeting. All other officers shall hold office for one (1) year and shall be appointed by the Board each year at the Annual General Meeting.

5.09 Agents and Attorneys - The Board shall have the power from time to time to appoint agents or attorneys for the Association in or out of Nova Scotia with such powers of management or otherwise (including the power to sub-delegate) as may be thought fit by the Board.

Section Six

Protection of Directors, Officers and Others

6.01 Limitation of Liability - No Director, officer, or Volunteer of the Association shall be liable to the Association or the Members for the acts, receipts, neglects or defaults of any other Director or officer or employee, or for joining in any receipt of other act for conformity, or for any loss, damage or expense happening to the Association through insufficiency or deficiency of title to any property acquired by order of the Board for or on behalf of the Association, or for the insufficiency or deficiency of any security in or upon which any of the moneys of the Association shall be invested, or for any loss or damage arising from the bankruptcy, insolvency or tortuous acts of any person with whom any of the moneys, securities or effects of the Association shall be deposited, or for any loss occasioned by any error of judgment or oversight on his part, or for any other loss, damage or misfortune whatever which shall happen in the execution of the duties of his office in relation thereto, unless the same are occasioned by his own willful, reckless, or criminal misconduct, provided that nothing herein shall relieve any Director or officer of any liability imposed upon him by the Act.

6.02 Indemnity - Subject to the limitations contained in the Act, every Volunteer shall from time to time be indemnified and saved harmless by the Association from and against:

- a) any liability and all costs, charges and expenses that he sustains or incurs in respect of any action, suit or proceeding that is proposed or commenced against him for or in respect of anything done or permitted by him in respect of the execution of the duties of his office; and
- b) all other costs, charges and expenses that he sustains or incurs in respect of the affairs of the Association,

unless

- c) the liability, costs, charges and expenses referred to in 6.02 (a), (b) were caused by willful, reckless or criminal misconduct or gross negligence by the Volunteer or by the Volunteer while operating a motor vehicle, vessel, aircraft or other vehicle for which the owner is required by law to maintain insurance;

- d) the act or omission which caused the liability, costs, charges and expenses referred to in 6.02 (a), (b) constitutes an offence; or
- e) the Volunteer was unlawfully using or impaired by alcohol or drugs at the time of the act or omission which caused the liability, costs, charges and expenses referred to in 6.02 (a), (b).

Section Seven

Membership

7.01 Membership – The Association shall have the following classes of members: Voting Members, Ordinary Members, Associate Group Members, and Honorary Life Members.

7.02 Voting Members

- a) are Clubs in good standing with the Association and are represented by Club Representative which represents each Club;
- b) are entitled to be named as insureds on insurance policies provided by Cross Country Canada;
- c) are entitled to participate and register in programs provided by Cross Country Canada;
- d) have all of the rights and privileges as Members of the Association;
- e) have the right to vote, on behalf of their respective Clubs, at any Meeting of Members;
- f) have one (1) vote for first one to fifteen (1-15) Ordinary Members, have an additional one (1) vote for next one to fifteen (1-15) Ordinary Members, and have an additional one (1) vote for next fifty (50) Ordinary Members comprising the membership of the Club that the Club Representative represents;
- g) cannot comprise more than forty-nine percent (49%) of any vote at any Meeting of Members; and
- h) must renew their Membership within one hundred twenty (120) days of November 1st of each year or else cease to be a Member.

7.03 Ordinary Members

- a) are individual members of Clubs and/or family members of individual members of Clubs;
- b) are entitled to be named as insureds on the insurance policies provided by Cross Country Canada;
- c) are entitled to participate and register in programs provided by Cross Country Canada;
- d) have all of the rights and privileges as Members of the Association; and
- e) have no right to vote at any meeting of the Association except through their Club Representative as described in 7.02 (d), (e), and (f).

7.04 Associate Group Members

- a) have no right to vote at any meeting of the Association;
- b) have no right to be named as insureds on the insurance policies provided by Cross Country Canada nor to participate or register in any programs provided by Cross Country Canada; and
- c) may have their annual fees refunded if they join a Club within thirty (30) days of becoming an Associate Group Member and pay the appropriate fees if any.

7.05 Honorary Life Members

- a) are individuals nominated by the Board for having provided outstanding contributions to the sport of cross country skiing; and
- b) have no right to vote at any meeting of the Association.

7.06 Annual Fees - The annual fees of the Association, which are required of Members, are set by Resolution by the Board and may be revised from time to time.

7.07 Membership Year - The Membership year of the Association shall extend from November 1 to October 31.

7.08 Application for Membership - Applications for Membership shall be submitted in writing to the Board for its approval and shall include the information that the Board requires to base its decision upon, including proof of eligibility for Membership.

7.09 Termination of Membership – Membership in the Association terminates if:

- a) the Member fails to renew his Membership;
- b) the Member fails to pay his annual fees of Membership; or
- b) the Board terminates the Membership of the Member by means of Special Resolution of the Board due to the Board having determined that it is in the best interests of the Association that the Membership of the Member be terminated.

Section Eight**Meetings of the Members**

8.01 Annual Meetings - The annual Meeting of Members shall be held in such time and on such day in each year as the Board, the chairman of the Board or the President may from time to time determine as soon as possible after the schedule of events for the current year has been established, and in any case not more than ninety (90) days beyond the fiscal year end, and shall be listed in the schedule of events for the purpose of receiving the reports and statements required to be laid before the annual meeting, electing Directors and for the transaction of such other business as may properly be brought before the meeting. Quorum consists of half (1/2) the number of Clubs plus one (1).

8.02 General Meetings and Special Meetings - The Board on an application in writing to the Secretary by fifty percent (50%) of the Ordinary Members shall have the power to call a General Meeting of Members or a Special Meeting of any class or classes of Members at any time. A Special Meeting may be called upon the written request of a majority of Directors stating the reason for this Special Meeting and the Motion to be submitted at this Special Meeting. A Special Meeting may be called upon the written request of at least one-third (1/3rd) of the Voting Members of the Association stating the reason for this Special Meeting and the motion to be submitted at this Special Meeting.

8.03 Notice of Meeting - Notice of the time and place of each Meeting of Members shall be given not less than thirty (30) days before the date of the meeting to each Member who at the close of business on the record date for the notice is entered in the register of Members as a Member in good standing with the right to vote at the meeting. Notice of a General Meeting of Members shall state the general nature of the business to be transacted at it.

8.04 Record Date for Voting - The Board may fix in advance a date, preceding the date of any Meeting of Members by not more than ten (10) working days for the determination of the Members entitled to vote at the meeting. The record date for voting at a Meeting of Members shall be specified in the notice calling the meeting.

8.05 Meeting Without Notice - A Meeting of Members may be held without notice at any time and at any place if all the Members entitled to vote thereat are present in person or are represented by proxy or if those not present or represented by proxy waive notice of or otherwise consent to such a meeting being held.

8.06 Secretary or Scrutineer - If the Secretary of the Association is absent, the chairman shall appoint some person, who need not be a Member to act as Secretary and, in case of a vote, Scrutineer of the meeting.

8.07 Persons Entitled to be Present - The only person entitled to attend a Meeting of Members shall be Members in good standing, and when appointed, Auditors of the Association. Any other person may be admitted only on the invitation of the chairman of the meeting with the consent of the Board.

8.08 Votes to Govern - At any meeting of the Members every question shall, unless otherwise required by the letters patent or By-Laws, be determined by the Majority of the votes cast on the question. In case of an equality of votes either upon a show of hands or upon a poll, the chairman of the meeting shall be entitled to a second casting vote.

8.09 Show of Hands - Subject to the provisions of the Act, any question at a Meeting of Members shall be decided by a show of hands unless a count thereon is required or demanded as hereinafter provided. Whenever a vote by show of hands shall have been taken upon a question, unless a count thereon is so required or demanded, a declaration by the chairman of the meeting of the result of the vote shall be the decision of the Members upon said question.

8.10 Counts - On any question proposed for the consideration at a Meeting of Members, and whether or not a show of hands has been taken thereon, the chairman or any person entitled to vote on the question may demand a count thereon. A count so required or demanded shall be taken in such manner as the chairman shall direct. A requirement of demand for a count may be withdrawn at any time prior to the taking of the count. Upon a count each person present shall be entitled to one (1) vote, and the result of the count so taken shall be the decision of the Members upon said question.

8.11 Action in Writing by Members - Any By-Law or Resolution passed by the Directors may in lieu of confirmation at a General Meeting of Members, be confirmed and consented to in writing by all the Members entitled to vote at such a meeting.

Section Nine

Finance

9.01 An Auditor may be appointed annually by the Members at the Annual General Meeting to audit the books, accounts and records of the Association according to the instructions that the Board provides to the Auditor and, on failure of the Members to appoint an Auditor, the Directors may audit the books, accounts and records of the Association.

9.02 Contracts, deeds, bills of exchange and other instruments and documents may be executed on behalf of the Association by any one (1) of the Chairman, Treasurer, and Secretary, together with the Executive Director.

9.03 The borrowing powers of the Association may be exercised by Special Resolution of the Members.

9.04 The books of the Association may be inspected by any Member at any reasonable time within two (2) days prior to the Annual General Meeting at the registered office of the Association.

9.05 The seal of the Association, if any, shall remain in the custody of the Secretary, unless determined otherwise by the Board, and any Signing Officer shall be authorized to affix the seal to documentation as required.

9.06 The President shall have the power to authorize a single expenditure of up to a maximum of four-thousand dollars (\$4,000.00). Any single expenditure over four-thousand dollars (\$4,000.00) requires a Resolution of the Board.

Section Ten

Athlete Development

10.01 Sanctioned Events - The Board may by Resolution sanction provincial meets and clinics held within Nova Scotia and may designate the classes of competitors, the place of the event, entry fees, registration procedure, the use of any funds raised and the number and qualifications of instructors and other officials at such events, and any and all other duties, functions and responsibilities necessary and relevant to such events.

Section Eleven

Code of Ethics and Conduct

11.01 The Board may establish a code of ethics and conduct to establish and maintain standards of behavior for Members of the Association. This code informs and protects all persons using or providing Association services.

Section Twelve

Right of Appeal and Procedure

12.01 Any Member of the Association may appeal a decision on any matter made by any officer or committee or by the Executive Committee of the Board affecting the Membership rights of that Member to the Board.

12.02 The appellant or his agent shall file a notice of appeal in writing with the Executive Director or President of the Association within thirty (30) days, or such longer period of time as the Board may prescribe upon application by the appellant, after receiving written notification of the decision which is to be appealed setting out the following information:

- a) The person, committee or body whose decision is being appealed;
- b) The capacity in which that person was acting when he or she made the decision, or the title of the committee of the body making the decision;
- c) The date the decision was made;
- d) The particulars of his grounds of appeal; and
- e) The outcome that the appellant desires.

12.03 Upon receiving a notice of appeal the President shall notify the Board. Within thirty (30) days after receipt of said notice the Board shall appoint a day and hour for the hearing of appeal that shall not be more than ninety (90) days after the notice of appeal was received.

12.04 Notwithstanding any other provisions of these By-Laws, a majority of the Board shall constitute a quorum sufficient to hear an appeal under this section. The appellant is entitled to be represented by counsel at the appellant's expense at the hearing of appeal.

12.05 The decision of the Board shall be announced by the President of the Board, or in his absence or inability to act the chairman of the meeting at which the hearing was conducted, and the decision shall be final and binding on all parties to the appeal.

Section Thirteen

Dissolution, Winding Up, and Amalgamation

13.01 Upon a wind-up or dissolution of the Association, after satisfaction of all of its debts and liabilities, the Association's remaining assets, if any, shall be transferred to one (1) or more non-profit or a charitable organizations with objects similar to those of the Association and which qualify for exemption under paragraph 149(1)(f) or (1) of the *Income Tax Act* (Canada), as may be amended from time to time. Subject to the preceding requirement, the entity or entities to which such assets are transferred shall be determined by the Board after consultation with the Members.

13.02 Upon an amalgamation of the Association with another entity, all assets of the Association shall be transferred to that new amalgamated entity provided that the amalgamated entity has objects similar to that of the Association and that it qualifies for an exemption under paragraph 149(1)(f) or (1) of the *Income Tax Act* (Canada).

Section Fourteen

Procedure at Meetings

14.01 The most recent edition of Robert's Rules of Order, at that time, shall apply at all meetings of the Board and Meetings of Members at which a jurisdictional dispute arises. An abstention is not a cast vote.

14.02 Board meetings may be conducted by telephonic, electronic or other communication facilities.