

AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

Pursuant to the provisions of the General Not for Profit Corporation Act of 1986 (the “Act”), the undersigned corporation certifies the following:

1. The corporation was incorporated on January 3, 1936.
2. The present name of the corporation is International Association of Assessing Officers.
3. The name under which the corporation was originally organized was National Association of Assessing Officers. The name was changed to International Association of Assessing Officers by amendment effective November 16, 1959.
4. These Amended and Restated Articles of Incorporation were adopted by members entitled to vote having not less than the minimum number of votes necessary to adopt such amendment, as provided by the Act, the corporation’s articles of incorporation and the corporation’s bylaws.
5. The address of the corporation’s current Registered Office in the State of Illinois is 1315 W. Lawrence Avenue, Springfield, IL 62704, and the name of its current Registered Agent at said address is Capitol Corporate Services, Inc.
6. The Articles of Incorporation are amended and restated to read in their entirety as set forth below:

ARTICLE I

The name of the corporation is International Association Of Assessing Officers.

ARTICLE II

The purpose for which the corporation is organized is exclusively educational, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue law), including, without limitation, to improve the standards of assessment practices; to provide a clearing house for the collection and distribution of useful information relating to assessment practice; to educate the taxpaying public on the true nature and importance of the work performed by assessing officers; to engage in research and publish the results of studies; to elevate the standards of personnel requirements in assessment offices; to cooperate with other public and private agencies interacted in improving tax administration; and in every proper way to promote justice and

equity in the distribution of the tax burden; provided, however, that, any other provision of these Articles to the contrary notwithstanding, the corporation shall neither have nor exercise any power, nor carry on any other activities not permitted: (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue law); or (b) by a corporation contributions to which are deductible under Section 170 (c)(2) of the Internal Revenue Code of 1986, as amended, (or the corresponding provision of any future United States Internal Revenue law).

ARTICLE III

The property, business and affairs of the corporation shall be controlled and managed by a Board of Directors. The number of directors and the manner in and terms for which they are elected shall be as provided in the Bylaws of the corporation, which provisions may be changed from time to time by appropriate amendment of the Bylaws.

ARTICLE IV

The corporation may have one or more classes of members. The designation of such class or classes and the qualifications and rights, including voting rights, of the members of each class shall be set forth, and may be limited or denied, in the Bylaws of the corporation

ARTICLE V

The corporation is a not for profit educational organization and no part of the net earnings or property of the corporation will inure to the benefit of, or be distributable to its members, directors, officers or other private individuals, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing of or distribution of statements) any political campaign on behalf of any candidate for public office.

ARTICLE VI

In the event of the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all the assets of this corporation exclusively for the purposes of this corporation in such manner, or to one or more such organizations organized and operated exclusively for religious, charitable, educational, scientific or literary purposes or similar purposes as shall at the time qualify: (a) as an exempt organization under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue law); and (b) as an organization contributions to which are deductible under Section 170(c) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue law), as the Board of Directors shall determine. Any of such assets not so disposed of shall be disposed of by the district court of the county in the State of Missouri in which the principal office of the corporation is then located, exclusively for such purposes or to

such organization or organizations, as said court shall determine which are organized and operated exclusively for such purposes.

In affirmation of the facts stated above,

By: _____
Name:
Title: