

**TARA WOODS
HOMEOWNERS ASSOCIATION, INC.**

ADMINISTRATIVE RULES

(Approved by the Membership January 9, 2017)

Tara Woods Homeowners Association

Administrative Rules

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Tara Woods Homeowners Association, Inc.

Administrative Rule #1

VACANCY ON THE BOARD

According to the By-Laws, (Article IV – Section 6) the Board has the responsibility to fill vacancies and/or newly created directorships.

The following procedure will be used:

1. Past election nominees will be given first consideration.
2. Other persons not previously nominated (last election) may be considered if no election nominees are interested in filling the vacancy.
3. A secret ballot will be taken if more than one person is being considered.

Original Release: January 26, 1994

Date Revised: March 16, 1999

Date Revised: June 21, 1999

Date Reviewed: April 5, 2005

Date Reviewed: September 16, 2011

Date Reviewed: October 4, 2016

Validated by: _____ Date: _____
TWHA Secretary

Validated by: _____ Date: _____
TWHA President

Tara Woods Homeowners Association, Inc.

Administrative Rule #2

MEMBERSHIP FEES

According to the By-Laws, (Article III – Section 1 & 2) the Board may amend the dues charges to be required from the members.

1. At the present time, the Annual Fee of \$15.00 is required for membership.
2. If membership lapses, a fee of \$15.00 is necessary to reestablish membership.

Original Release: January 25, 1994

Date Revised: April 1, 1999

Date Revised: June 21, 1999

Date Revised: October 21, 2001

Date Reviewed: October 7, 2003

Date Reviewed: April 5, 2005

Date Reviewed: September 16, 2011

Date Reviewed: October 4, 2016

Validated by: _____ Date: _____
TWHA Secretary

Validated by: _____ Date: _____
TWHA President

Tara Woods Homeowners Association, Inc.

Administrative Rule #3

FLORIDA STATE SALES TAX

The TWHA Board of Directors acts only in the capacity of a *“pass-through”* for the purpose of sales tax collection and remittance.

1. It is the responsibility of each Tara Woods club or committee to collect Florida State sales tax when tickets are sold for a qualifying event. An event is qualified if the club or committee sells general admission tickets for more than two events during any twelve (12) month period. The responsible club or committee must then complete a “Sales Tax Report” and provide it to the TWHA Treasurer, along with remittance of the actual sales tax. The Florida State Sales Tax Remittance Form must be filed with the State each month. Therefore, each month, after receiving each club’s or committee’s sales tax report and actual sales taxes owed, the TWHA Treasurer will complete the Florida State Sales Tax Remittance Form and send it to the Florida Department of Revenue, along with a check for the total sales taxes owed to the State. Any fines or penalties incurred because a Tara Woods club or committee failed to provide the TWHA Board of Directors with timely and complete information regarding the monthly State sales taxes owed, will be the responsibility of the particular club or committee that committed the infraction. They will not be paid by the Tara Woods Homeowner’s Association.
2. All tickets for qualified events bearing costs for admissions must state on the ticket that the appropriate Florida State Sales Tax is included.
3. The following procedure can be used by any committee or organization purchasing merchandise or services for resale that require we pay sales tax:
 - a. Present TWHA, Inc. Tax I.D. number to the vendor.
 - b. Obtain certificate of resale from the vendor.
4. Any committee or independent organization, which pays Florida State Sales Tax through TWHA and sponsors a taxable event, will submit a monthly report (TWHA, Inc. Treasurer supplied. See attached). The form will contain the following information.
 - a. Description of event
 - b. Date event was held
 - c. Total net sales, sales tax, and gross sales (each event).

(continued on next page)

(Administrative Rule #3 continued)

5. Isolated Sales. Occasional or isolated sales of tangible personal property or taxable services by non-profit organizations are exempt under Chapter 12A – 1.037, Florida Administrative Code, provided:
 - a. The sale or sales do not occur more frequently than two times during any twelve (12) month period.
 - b. The organization pays any applicable sales tax on the property purchased for resale.
6. Records must be maintained for seven (7) years.

Original Release: May 3, 1994

Date Revised: June 21, 1999

Date Revised: April 5, 2005

Date Revised: September 28, 2011 (attached form & chart)

Date Revised: April 1, 2014

Date Revised: October 4, 2016 (attached form)

Validated by: _____ Date: _____
TWHA Secretary

Validated by: _____ Date: _____
TWHA President

Tara Woods Homeowner's Association, Inc.

SALES TAX REPORT

_____ **Committee**

DATE	
ACTIVITY OR EVENT	
# OF TICKETS SOLD	
PRICE PER TICKET	
TOTAL SALES	
SALES TAX COLLECTED AND DUE TO TWHA	

Formula for Calculation of Sales Tax:

$$\text{Sales Tax} = \text{Total Sales} - (\text{Total Sales} \times .06) \times .06$$

Example:

$$100 \text{ Tickets sold at } \$10.00 \text{ each} = \$1000.00$$

Reduce the total sales amount by 6% to account for the included tax in the ticket cost ($\$1000.00 - \$60.00 = \$940.00$)

Using the \$940.00 as the taxable amount multiply that number by .06 to determine the tax owed (\$56.40)

9/28/16 jd
Att. Admin. Rule #3
Reviewed 1/12/17

Tara Woods Homeowners Association, Inc.

Administrative Rule #4

APPROVAL OF SIGNIFICANT EXPENDITURES

Reference to TWHA By-laws: Article IV, Sections 10(c) and 10(d)

This Administrative Rule applies to the TWHA Board and all TWHA committees and chairpersons who are appointed by the TWHA Board of Directors.

1. All committees will submit any planned expenditures in excess of \$1000 to the Board to be included in the annual budget which will be presented to the membership for their approval. This would also include a group of expenditures of lesser amounts where the total exceeds \$1000, if they are intended to cover a single acquisition, event, or activity. It does not include purchases or expenditures which are, or will be, required for an event where sufficient income will be collected to cover such purchases or expenditures.
2. If a committee wishes to make a purchase or expenditure in excess of \$1000 that was not included in the approved annual budget, approval must be obtained from the Board of Directors. Prior to final approval, the Board will present the proposed expenditure to the TWHA members at the next membership meeting for approval by a majority of the members attending the meeting.

Original Release: October 9, 1995

Date Revised: December 5, 1995

Date Revised: June 21, 1999

Date Reviewed: April 5, 2005

Date Revised: September 16, 2011 (Section #'s only)

Date Revised: October 4, 2016

Validated by: _____ Date: _____
TWHA Secretary

Validated by: _____ Date: _____
TWHA President

Tara Woods Homeowners Association, Inc.

Administrative Rule #5

ANNUAL MEETING MAILING AND ELECTION OF DIRECTORS

This document covers the procedures for such an election and is in compliance with the TWHA By-laws Article III, IV and VII, Section 3. The procedure for the election of Directors to the Tara Woods Homeowner's Association will comply with the following:

A notice of the annual meeting will be mailed to the address listed for each paid membership in the Association at least 30 days prior and will include the time, date and place of the meeting. It will include the following material:

1. The annual meeting letter and agenda.
2. The proposed annual budget for the coming year.
3. Full and complete documentation to amend the TWHA Articles of Incorporation and/or By-laws in accordance with Administrative Rule #8.
4. A **limited proxy** authorization form and pre-addressed return envelope. The proxy will name the person who will represent the member at the meeting should they not be able to attend. The form will contain the members voting instruction to the proxy holder. All matters to be voted on at the meeting, excluding the election of directors, will be listed on the form. The completed and signed form is either mailed to the Membership Secretary or can be hand carried to the meeting by the proxy holder. The form will allow the designation of the Membership Secretary or a person of the members choosing as their proxy. The proxy authorization forms will be used in the attendance count to establish a quorum.
5. An **absentee ballot** and envelope with "BALLOT ONLY" stamped thereon for election of directors at the annual meeting. The ballot must list the candidates in alphabetical order by their last name and cannot indicate which candidates are incumbents or otherwise contain an endorsement from the Board. The annual letter will contain instructions for the completed ballot to be placed in the "Ballot Only" envelope, sealed and returned with the proxy in the addressed envelope provided. Should the number of nominees be less than or equal to the number of positions open, a simple list of those candidates will be provided instead of the ballot.

Original Release: March 12, 1999

Date Revised: April 5, 2005

Date Reviewed: September 16, 2011

Date Revised: October 4, 2016

Validated by: _____ Date: _____
TWHA Secretary

Validated by: _____ Date: _____
TWHA President

Tara Woods Homeowners Association, Inc.

Administrative Rule #6

PERCENTAGE NEEDED FOR A QUORUM

According to our By-laws, Article III, Section 3, the percentage needed for a quorum shall comply with Florida Statute FS723.078 (2) (b)1 which requires 30% of the total membership.

Decisions shall be made by a majority (50%+1) of members represented at a meeting at which a quorum is present.

Original Release: -, -, 2000

Date Revised: April 5, 2005

Date Reviewed: September 16, 2011

Date Revised: October 4, 2016

Validated by: _____ Date: _____
TWHA Secretary

Validated by: _____ Date: _____
TWHA President

Tara Woods Homeowners Association, Inc.

Administrative Rule #7

BULLETIN BOARDS IN MAIN HALL & LIBRARY

1. Main Hall Bulletin Boards

- a. All items to be posted on any of the bulletin boards in the main hall must be approved by the Board of Directors or the person in charge of the bulletin boards.
- b. All items to be posted must be on 8 ½ by 11 paper, 8 ½ by 5 ½ paper or 3x5 index cards.
- c. North Wall
 1. Left Section
 - a. Standing Committees Lists and Information: e.g. Memorial Services
 - b. Sunshine - Resident Health Information, Special Notices and Thank You Cards
 2. Center Section
 - a. Notices of monthly and/or weekly events: e.g. Coffee or Pancake Bkfst Sign-up
 - b. TWHA Minutes, Financial Reports and Notices.
 3. Right Section - State Club Activities
- d. West Wall
 1. Left Section - Trips and Tours
 2. Center & Right Sections - Independent group (Committee) information and sign-up sheets
 3. Glass Cabinet - Activities Calendar and Reports
 4. Event Posters - Events can be advertised no earlier than 30 days prior to the event

2. Library Bulletin Boards

- a. East Wall
 1. Left Board - Tara Woods Sports Activities
 2. Center Board | Left Section - For Sale and Wanted Notices. All posted items to be on 3 x 5 index cards and dated.
 3. Center Board | Right Section - Notices of coming events outside Tara Woods
- b. North Wall - Vendor services

All postings are to be dated and removed upon completion of the Activity and/or after a period of two (2) months for "For Sale" notices, etc.

Original Release: May 2, 1995

Date Revised: September 2, 2005

Date Revised: September 16, 2011

Date Revised: October 4, 2016

Validated by: _____ Date: _____
TWHA Secretary

Validated by: _____ Date: _____
TWHA President

Tara Woods Homeowners Association, Inc.

Administrative Rule #8

AMENDING THE BYLAWS

According to our By-Laws, Article VIII – Amending the By-Laws, Sections 1 and 2 address the fact that the By-laws of the Association may be amended.

The following procedure will be used:

1. All proposals for changes to existing by-laws or for the incorporation of new by-laws are to be given to the standing By-laws Committee for investigation and concurrence with the existing By-laws and Administrative Rules, the Articles of Incorporation, FL Statute 723 and Robert’s Rules of Order.
2. The committee reports their recommendations, with rationale, to the Board at a special meeting of the Board duly posted at least 24 hours prior.
3. The Board accepts the proposal as is or may ask the committee for a modification and resubmittal of the proposed recommendation to clarify or modify its content.
4. The recommended amendments are mailed or hand delivered to all voting members at least fourteen (14) days prior to when the vote is taken. The current by-law is displayed in its entirety as it currently exists followed by the proposed new by-law in which deleted text is displayed with a strikethrough and new text is displayed as bold and underlined. The rationale for change shall follow each proposed amendment.
5. The recommended amendments are presented to the membership by the committee chairperson for vote at a membership meeting where a quorum must be present. This is traditionally at the annual meeting in January.
6. The vote on the recommendations is a yes or no vote. There is no discussion or revision of the amendment proposal at that time. Member suggested revisions can be brought before the Board at a meeting of the Board or by 20% of the membership at a meeting of the Association (Article VIII, Section 1).
7. The member approved recommendations are incorporated into the TWHA By-laws with the revision date noted and distributed as seen fit.
8. The Association Secretary will keep a separate computer folder for each amendment process that will contain copies of all documents relative to that process. As with all Association computer records, regularly scheduled backups will be copied to electronic media and kept in a location other than where the Secretary’s computer resides. Paper copies will also be kept in the TWHA office by the Association Secretary.
9. The standing By-laws Committee will be reviewed annually by the Board. The Board may suggest new members for the committee.

Original Release: September 28, 2011

Date Revised: October 4, 2016

Validated By: _____
TWHA Secretary

Date: _____

Validated By: _____
TWHA President

Date: _____

Tara Woods Homeowners Association, Inc.

Administrative Rule #9

MONIES HELD FOR GROUPS/CLUBS

It has become the practice of affiliated groups, to deposit the major portion of their accumulated funds in the TWHA, Inc. treasury. This has come about due to local banks charging fees for checking accounts and requiring a minimum balance be maintained. This is not always possible for some of these groups.

Each group will be assigned a number under the Liabilities & Equity line of the TW Homeowner's Association, Inc. financial report.

The following rules shall apply to any and all groups that avail themselves of this service offered by the TWHA and overseen by the Treasurer of the Homeowner's Association.

- A **Request for Holding Funds** form must be filled out and given to the Treasurer (RHF - see attached).
- A minimum petty cash balance of \$100 should be kept by the group Treasurer or designated member to avoid excess transactions with the TWHA Treasurer.
- A **Group Request for Disbursement of Funds – TWHA** form must be filled out and given to the TWHA Treasurer when requesting funds from a group's account (GRDF - see attached).
- Funds will be distributed by check only to the person or persons indicated on the **Request for Holding Funds** form.
- These funds are held solely for the use of the designated group.

Original Release: September 28, 2011

Date Reviewed: October 4, 2016 (Attached Forms)

Validated By: _____
TWHA Secretary

Date: _____

Validated By: _____
TWHA President

Date: _____

**Tara Woods Homeowner's Association, Inc.
Request for Holding Funds (RHF) – TWHA**

Request Date: _____

To: _____
TWHA Treasurer

From: Group: _____

We request that the TWHA accept treasury funds in the amount of
\$ _____ to hold in the TWHA treasury for our group.

- We agree to keep a petty cash balance of \$100 to avoid excess transactions with the TWHA Treasurer.
- We will give A **Group Request for Disbursement of Funds – TWHA** form to the TWHA Treasurer when requesting funds from our account (GRF - see attached).
- The following person/s are designated to request monies from the group's funds:

Funds will be distributed by check only to the person or persons indicated on this form.

Name _____ Title _____

TWHA Treasurer _____

**Tara Woods Homeowner's Association, Inc.
Group Request for Disbursement of Funds (GRDF) – TWHA**

To: _____
TWHA Treasurer

Group: _____ Request Date: _____

Amount Requested: _____

Payment To: _____

Received Date: _____ Initials _____

- The following person/s are designated to request monies from the group's funds:

Tara Woods Homeowners Association, Inc.

Administrative Rule #10

AMENDING THE ADMINISTRATIVE RULES

Administrative Rules (or Standing Rules) are rules written by the Board to further clarify or expand on the existing By-laws. They may also provide detail on how the Board is to carry out the tenets of the By-laws. They should be reviewed annually and revised as necessary under the authority of 723.078 (3) (a) and Article II, section 7 of the Association By-laws.

The following procedure will be used:

1. The standing By-Laws Committee of the Board is charged with the task of reviewing and modifying the Administrative Rules when asked to do so by the Board. This most usually will follow the annual meeting and the member acceptance of new by-laws and amendments thereto. There will be at least three (3) TWHA members selected by the chairperson to review the rules for relevance and cohesiveness with the By-laws. These members will most often be members of the current standing By-laws Committee.
2. The committee reports their recommendations to the Board. The Board accepts the proposal as is or may ask the committee to modify or clarify a recommendation and resubmit it at a later date.
3. The revisions are presented to the voting membership for questions and adoption at a regularly stated meeting of the association and are passed by a majority of those present. (Article II, Section 7)
4. Upon passage, the amendments are made available to all voting members, either electronically or by paper copy at the association meeting where the vote will be taken.
5. The approved amendments are incorporated into the Administrative Rules with the revision date noted and validated by signature of the TWHA Secretary and President with the date noted.
6. The Rules may be posted on the website and members can download them from there or an option of a paper copy per household may be provided.

Original Release: September 28, 2011

Date Revised: October 4, 2016

Validated By: _____
TWHA Secretary

Date: _____

Validated By: _____
TWHA President

Date: _____

Tara Woods Homeowners Association, Inc.

Administrative Rule #11

KEEPING THE RECORDS OF THE BOARD AND ASSOCIATION

All records of the Board and Association will be kept as computer records with regularly scheduled backups copied to electronic media (ex. flash drive or disk) and kept in a location other than where the Secretary's computer resides.

Until further notice, paper copies of all documents will be kept in the Secretary's Yearly Notebook which is stored in the Board Room. All records are to be kept for seven (7) years.

This Administrative Rule is in compliance with our By-Laws Article IV, section 10 (e) and Article V, section 4

Original Release: September 28, 2011

Date Revised: October 4, 2016

Validated By: _____
TWHA Secretary

Date: _____

Validated By: _____
TWHA President

Date: _____

Tara Woods Homeowners Association, Inc.

Administrative Rule #12

BOARD OF DIRECTORS ORGANIZATION

Article IV – Section 1 of the By-Laws outlines the organization of the Board. Article IV – Section 10 outlines the duties of the Board.

1. The Board of Directors shall have no less than five (5) officers. Every effort shall be made to also have three (3) Directors-at-Large.
2. The Directors who will fill the offices of President, Vice President, Secretary, Membership Secretary and Treasurer will be elected by the new Board each year immediately following the annual election of directors. The duties of the Directors at Large will be assigned by the President.
3. All directors of the Corporation will carry out the duties and responsibilities as written in the By-Laws and any additional duties and responsibilities assigned to them by the president.

Original Release: January 26, 1994

Date Revised: March 16, 1999

Date Revised: June 21, 1999

Date Reviewed: April 5, 2005

Date Reviewed: September 16, 2011

Date Reviewed: February 10, 2014

Date Revised: October 4, 2016

Validated by: _____ Date: _____
TWHA Secretary

Validated by: _____ Date: _____
TWHA President

Tara Woods Homeowners Association, Inc.

Administrative Rule #13

**ROTATING PATTERN OF ALTERNATELY ELECTING DIRECTORS
(aka Staggered Elections)**

This Administrative rule is written to clarify and expand on the existing By-law Article IV, sections 2 and 6(b).

Of the eight director positions on the Board, only four will be open for nominations/election each year. To maintain this pattern, the following will apply.

1. A Director appointed to serve the remainder of a vacancy within the first year of a two year term will serve only until the next annual election. (723.078(2) (c) 6). The one year remainder of the two year term will be open to nominations for the next election cycle.
2. The Director responsible for the Nominating Committee shall maintain the records of staggered election positions, dates and director names.

Original Release: October 4, 2016

Validated by: _____ Date: _____
TWHA Secretary

Validated by: _____ Date: _____
TWHA President