



**COUNTY TREASURERS ASSOCIATION OF OHIO**  
**BYLAWS**

**ARTICLE I – NAME.** This mutual benefit association shall be known as The County Treasurers Association of Ohio (“Association”).

**ARTICLE II – OBJECTIVE.** The Association was established in 1924 to provide county treasurers in Ohio a forum to exchange experiences and ideas. The objective of this Association shall be to:

- Promote and protect the interest of taxpayers;
- Encourage the enactment of legislation for the benefit of all Ohio residents;
- Provide professional education for its members; and
- Share solutions through networking.

**ARTICLE III – MEMBERSHIP.** The membership of this Association shall include all duly elected or appointed county treasurers in Ohio or, in the case of charter counties, those officers whose duties are consistent with the duties assigned to county treasurers by the Ohio Constitution (“Member(s)”). Each Member may participate in the meetings of the Association and have the privilege of the floor when recognized by the President. When a vote is taken on any motion, each county shall have one vote which shall be cast by that county’s treasurer, or in the absence of the treasurer, by any employee of that office who is present and has been designated as a proxy for the treasurer via written instrument presented prior to the vote. The Association shall maintain updated records of its Members containing the name, address and other relevant contact information of each Member, as well as each Member’s starting date in office, and shall make such records available to all Members on an annual basis.

All former county treasurers shall be honorary members of the Association (“Honorary Member(s)”) and shall be afforded all rights and privileges of regular Members with the exception of voting and holding office. Those Honorary Members wishing to be informed of Association activities shall provide the Association with updated contact information on a regular basis.

Vendors and others wishing to be informed of Association activities may join the Association as “Associate Members.” Associate members may not vote on Association matters, serve as officers or participate actively in Association deliberations, but are otherwise entitled to all rights and privileges afforded to regular Members. Associate Membership is by application and subject to the approval of the Executive Committee. Applicants must supply references from at least two active Members and pay an application fee, to be determined annually by the Executive Committee.

**ARTICLE IV – DUES.** The amount of annual Member dues assessed to each county treasurer’s office shall be determined as a percentage of the annual salary of the treasurer of each county.

The annual rate of assessment shall be established by the Executive Committee. Following the annual meeting of the Association, the Treasurer of the Association or his or her designee shall notify each county treasurer of the amount of dues assessed to the county for the upcoming year. Non-payment of dues shall not serve to deny Members of the privileges of membership or voting rights except as provided in Article VI.

Dues will be waived for Honorary Members.

Associate Member dues shall be set annually by the Executive Committee.

All dues are payable to the Association.

**ARTICLE V – MEETINGS.** The Association shall convene in a conference and annual meeting to be held in the spring and fall, respectively, each year at a time and place designated by the President and approved by the Executive Committee. Special statewide meetings may be called by majority vote of the Executive Committee, and may also be called upon petition or attendance of at least fifty-one percent (51%) of the Members. The Secretary of the Association (“Secretary”), the Executive Director of the Association (“Executive Director”), or their designee shall notify all Members of the annual meeting and any other conference, seminar, or meeting being held by the association with the exception of committee meetings, pursuant to ORC 1745.22. A quorum of treasurers (or their properly designated employee standing in as proxy) from fifty-one (51%) of counties within the State must be in attendance at any meeting to conduct business. Meetings of the Association or of any committee of the Association may occur in person, or via telephonic or other electronic means. Roll consisting of Members must be called and recorded, and minutes of the meeting must also be taken and recorded. Voting may also be permitted by personal, telephonic or electronic means. Furthermore, the Members can also make all aforesaid decisions without a meeting via written correspondence in accordance with ORC 1745.28, acknowledged and affirmed by voice vote at the next applicable meeting of the Association or committee.

**ARTICLE VI – OFFICERS.** To be eligible for nomination and election to an office of this Association, a Member must currently be serving as treasurer of a county in the State for which the annual dues of the Association have been paid prior to the time of the annual meeting at which the election is to take place. The officers of this association (“Officer(s)”) shall consist of, in descending order: President, First Vice-President, Second Vice-President, Treasurer of the Association, and Secretary. To the extent practicable, each succeeding officer shall be a member of a different political party. Officers shall ascend to the next-highest office in order after their successful election at an annual meeting of the Association, unless otherwise stipulated below. All officers shall hold their respective offices for one (1) year, beginning the first day of January following their successful election.

**ARTICLE VII – DUTIES OF OFFICERS.**

- A) **President.** The President shall preside at all meetings of the Association at which he/she is in attendance, provided that the President may temporarily relinquish the chair to either the First or Second Vice-President where his/her presiding would present a conflict of interest under the ethics laws of the State of Ohio or the standards of the Association. The President shall appoint all committees and committee chairs with majority approval of the Executive Committee. The President may execute his/her signature on all official documents necessary for the transaction of normal and

reasonable business of the Association, and such signature shall serve to represent the membership as a whole where required.

- B) **Vice-Presidents.** The First Vice-President shall preside at all meetings of the Association at which the President is not in attendance and/or as required by the ethics laws of the State of Ohio or the standards of the Association, and shall perform any and all other duties as assigned by the President. The Second Vice-President shall preside at all meetings of the Association at which neither the President nor the First Vice-President are available or eligible to preside, and shall perform any and all other duties as assigned by the President. In the event it should become impossible for the President to continue in office, for any reason, the Second Vice-President shall assume the position of Acting President until such time as a new President is selected and assumes the office.
  
- C) **Treasurer of the Association.** The Treasurer of the Association shall receive from his/her predecessor all financial records of the Association, preserve the same in good order, and promptly deliver such records to the next succeeding Treasurer of the Association; assume custody of all funds of the Association, including invested funds; ensure the preceding Treasurer of the Association is removed as an authorized person from all accounts; promptly pay all authorized obligations of the Association; prepare and present at the annual meeting a full, complete, and accurate statement of financial activity and position; and provide accurate and up-to-date financial reports as required from time to time by the President or Executive Committee. Both the President and Treasurer of the Association shall be signers on the Association's checking account and other investments, and have electronic access to said accounts. All nonrecurring expenditures must be approved of and signed onto by both the President and Treasurer before being paid, with all major expenditures to be authorized by majority vote of the Executive Committee. The Treasurer of the Association will be responsible for investing Association funds with the advice and consent of a majority of the Executive Committee. The Treasurer of the Association shall also make his/her report to the Executive Committee at their regular meetings.
  
- D) **Secretary.** The Secretary, or designee, shall be present to record the complete proceedings at all meetings of the membership and the Executive Committee; shall prepare and preserve written minutes for all such meetings and shall make available a copy of such minutes to all Members for the next Association meeting; shall notify all Members of all state-wide meetings of the Association; and shall be the official correspondent of the Association.

**ARTICLE VIII – VACANCIES IN OFFICE.** In the event the office of President becomes vacant for any reason, the Second Vice-President shall become Acting President with all of the authority and duties of the President, and shall serve in that capacity until the next occurring special statewide meeting, at which time an election shall be held to fill the vacant position.

In the event that either of the offices of First or Second Vice-President become vacant for any reason, the remaining Vice President may fulfill the duties of the vacant office until the next occurring special statewide meeting, at which time an election shall be held to fill the vacant position.

In the event the offices of Treasurer of the Association or Secretary become vacant for any reason, the President and a majority of the Executive Committee shall appoint an Association

Member Acting Treasurer or Secretary of the Association. Said appointee will serve until the next occurring special statewide meeting, at which time an election shall be held to fill the vacant position.

When a vacancy occurs in any of the elected offices of this Association, the Executive Committee shall convene a special statewide meeting to fill the vacancy via special election. Such special elections must be held within 90 days of the occurrence of the vacancy, and may be held in person or electronically. All Members must be provided notice of the date, time, and meeting location and/or method no later than 30 days prior to its conduct. This notice shall be delivered electronically where possible, and by physical mail when necessary. A majority of all Members must be present for quorum at special election meeting. Nominations may be made from the floor, and upon acceptance and second by an additional Member shall be considered valid. Voting shall commence by roll call until such time as a nominee receives a majority vote. Where only one Member is nominated, the roll call requirement shall be waived and the nomination approved by acclamation.

**ARTICLE IX – PROFESSIONAL SUPPORT.** The Executive Committee, by majority vote, may elect to hire professionals to support important Association functions. Such hires may include, but are not limited to:

- A) **Executive Director.** The Association may hire an Executive Director to lead the Association and serve as day-to-day director for organizational, administrative, financial, and educational operations. The Executive Committee shall enter into a written contract which details the abilities, requirements, permissions, and expectations of the position.
- B) **Accountant.** The Executive Director may hire an Accountant to assist the Association and Executive Director in the management of the Association's finances. The Executive Director may enter into a contract with an Accountant which details the abilities, requirements, permissions, and expectations of the position. Such contract shall be subject to the approval of the Executive Committee.
- C) **Legislative Advocate.** The Association may hire a Legislative Advocate to represent the Association's interests in legislative matters and to keep the Association informed on legislative issues which may affect its Members. The Executive Committee shall enter into a written contract which details the abilities, requirements, permissions, and expectations of the position.
- D) **Membership and Conference Planning Coordinator.** The Association may hire a Membership and Conference Planning Coordinator to assist it in the management of Member records, communications (including email and web management) and event planning. The Executive Committee shall enter into a written contract which details the abilities, requirements, permissions, and expectations of the position.
- E) **Other.** The Executive Director may hire or contract any other service necessary for the execution of the Association's business or legislative interests, subject to the approval of the Executive Committee.

**ARTICLE X – COMMITTEES.** Except when otherwise provided herein, the membership of all committees, including the chairperson(s) of said committees, shall be by appointment of the President with the majority approval of the Executive Committee. All Members shall be eligible for committee appointment. The standing committees of the Association are:

- A) **Executive Committee.** There shall be an executive committee (“Executive Committee”) comprised of the elected officers of the Association, along with the immediate Past-President and the Chair(s) of the Legislative Committee. The President shall be Chair of the Executive Committee. In the event the President appoints an elected officer as chair of the Legislative Committee, there shall be no provision for filling the vacant position on the Executive Committee. The Executive Committee shall meet monthly, on the call of the President, or by petition of any three (3) members of the Executive Committee, and shall have the full power and authority to transact any and all business of the Association at any time the full membership is not convened.
- B) **Legislative Committee.** There shall be a legislative committee (“Legislative Committee”) consisting of all of the members of the Executive Committee, presidents of the Association’s four Districts, and additional Members appointed by the President on an annual basis. The total membership of the Committee shall be an odd number, and shall not in any case exceed one-third of the Association’s total Members. The President shall appoint a Chair or, at their discretion, Co-Chairs of the Legislative Committee on an annual basis with majority approval of the Executive Committee. The Chair(s) of the Legislative Committee shall not serve as an officer of the Association during their tenure as chair. The Legislative Committee shall formulate legislative policy for the Association, and no proposed legislation shall either be promoted or opposed by anyone representing the Association except as directed by a majority of this committee.

Members of the Legislative Committee may, by writing provided to the Chair(s) prior to a meeting, designate a proxy to vote on their behalf. Others may participate in Legislative Committee meeting deliberations only at the invitation of the Chair(s).

- C) The Association membership convened may, by majority vote of the counties present, establish legislative policy irrespective of the policy established by the Legislative Committee.
- D) **Nominating Committee.** Prior to the Association’s annual meeting, a nominating committee (“Nominating Committee”) shall convene consisting of the current President and the presidents of the four (4) Districts (or their designees), with the current President serving as Chair.

The Nominating Committee shall seek to identify a diverse group of officers representing different aspects of the Association’s membership.

The Nominating Committee shall recommend a slate of officers for consideration at the annual meeting consisting of the prior year’s officers in good standing advancing each through the positions in order of seniority (Secretary becoming Treasurer, Treasurer becoming Second-Vice President, and so on).

The Nominating Committee shall also recommend a new Secretary for inclusion in the slate of officers.

The Nominating Committee shall present its recommendations to the full membership of the Association for consideration no later than 30 days prior to the annual meeting at which such officers are to be elected.

Nothing in the foregoing shall preclude members from offering nominations from the floor for Association offices at the annual meeting where such offices are filled.

- E) **Financial Oversight Committee.** A Financial Oversight Committee shall be appointed each year by the President and approved by the majority of Executive Committee and shall consist of three members of the Association (non-current Executive Committee members).

This Committee's role is one of examination and verification of revenues, expenditures, and cash and cash equivalent balances for the period of examination; testing of the internal controls; and expressing an opinion (not audit opinion) as to the adequacy of controls and the validity of transaction and asset balances. This opinion report shall be given annually to the Executive Committee and Association members at the fall conference.

In reviewing the financial statements and/or statement of sources and uses of cash, the committee shall specifically test and evaluate the following:

- 1) Annual Dues – tracing the billing and collection of annual dues to bank deposits (spreadsheet and reconciliation)
  - 2) Conference Fees and Contributions from Vendors – trace deposits to Bank (spreadsheet and reconciliation)
  - 3) Comprehensive report on both conferences (recap of each as to the collections and expenditures)
  - 4) Confirmation of Annual Contracts for Executive Director and Legislative Advocate and fees, tracing to Disbursements (Spreadsheet for recap)
  - 5) Other Expenditures – testing other transactions and tracing to Bank statements.
  - 6) Roll forward of all cash account balances and cash equivalents. (validate bank balances)
  - 7) Testing Controls – verification of examination and approval of expenditures by CTAO Treasurer and Executive Committee.
  - 8) Other duties as assigned by the Executive Committee.
- F) **Leadership Development.** The Leadership Development Committee shall consist of not more than five (5) members, including at least two (2) members of each major political party represented in the Association, and shall be led by bipartisan Co-Chairs.

The Leadership Development Committee shall be responsible for creating and maintaining a peer-to-peer mentorship program, facilitating “boot camp” training opportunities for newly elected or appointed treasurers annually, identifying and distributing opportunities for professional development and certification to Members annually, and acting as a point of contact for the Association with national and international public finance officer membership organizations.

- G) **Conference Planning.** The Conference Planning Committee shall consist of not more than thirteen (13) members, and shall be led by bipartisan Co-Chairs.

The Conference Planning Committee, in consultation with the Executive Committee, shall be responsible for developing the program for the Association's conferences. This responsibility includes, but is not limited to, identifying speakers and panelists, securing continuing education credit for attendees via the Auditor and Treasurer of State, and coordinating logistics for events including locations, meals, lodging, travel and entertainment.

- H) **Ohio Council of County Officials.** The Association shall, where possible, coordinate its legislative advocacy efforts with other similarly situated statewide associations through the Ohio Council of County Officials ("OCCO"). In keeping with the bylaws of the OCCO, and with the approval of a majority of the Executive Committee, the President of the Association shall nominate two (2) delegates and two (2) alternates for annual terms on the board of the OCCO. Such nominees shall reflect the different aspects of the Association's membership.
- I) **Ad Hoc Committees.** The President may appoint other committees as he/she desires and as the business of the Association requires, subject to approval by the Executive Committee or, in the event such approval is withheld, a vote of the majority of Members at a special meeting called for that purpose.

**ARTICLE XI – REIMBURSEMENTS.** The Association may reimburse any Officer, Member or professional support person for expenses incurred for activities performed on behalf of the Association including, but not limited to, automobile mileage, overnight lodging, and meals. The rate for mileage reimbursement shall be that then in effect as determined by the State of Ohio. Statements for expenses shall be submitted to the Treasurer of the Association and paid upon majority approval by the Executive Committee. No reimbursements, by cash or other means, shall be made without such approval.

**ARTICLE XII – DISTRICTS.** The Association shall be comprised of four (4) Districts whose membership shall consist of the counties in the Northwest, Northeast, Southeast, and Southwest quadrants of the state.

Each District shall hold at least two (2) meetings each calendar year, which may coincide with meetings of the Association. In conjunction with the Association's annual meeting, each District shall elect a President, Vice-President, and Secretary-Treasurer, whose duties and terms shall mirror those of the Association's statewide officers at the District level. Vacancies in District offices shall be filled in a manner consistent with the provisions for filling vacancies in Association offices contained in these bylaws.

District-based legislative advocacy shall be coordinated with the Legislative Committee and Executive Director.

District finances, including receipts of sponsorship and event registration monies and expenses related to District events, shall flow through subaccounts held by the Association as authorized by the Executive Committee. District Secretary-Treasurers shall coordinate financial activities with the Treasurer of the Association and any applicable professional support persons. All expenditures must be ratified by a vote of the District membership and acknowledged by the Association's Executive Committee.

**ARTICLE XIII – PARLIAMENTARY AUTHORITY.** All meetings of this Association, including committee meetings, shall be conducted in an orderly fashion and consistent with the rules of parliamentary procedure as prescribed in the latest publication of Robert's Rules of Order.

**ARTICLE XIV – AMENDMENTS.** These bylaws may be amended only at the annual meeting of the Association, and must be reviewed by a bylaws committee to be appointed by the President for that purpose, not to exceed five (5) members and reflective of different aspects of the Association's membership. Amendments may be proposed by any Member of the Association, but must be received no later than ninety (90) days prior to the Association's annual meeting. Any proposed changes recommended by the bylaws committee must be communicated to the Association's membership at least thirty (30) days prior to the first day of the annual meeting. The bylaws shall be amended when two-thirds (2/3) of the counties present cast votes to approve the proposed change(s).

**ARTICLE XV – INDEMNIFICATION.** The Association shall indemnify and hold harmless its officers, directors, and agents for actions taken in good faith for the benefit of the Association to the extent permitted by Ohio law.

**ARTICLE XVI – SUPREMACY.** These bylaws shall supersede any prior bylaws of the Association, and any existing bylaws of subordinate Districts, in effect at the time of their adoption.

**ARTICLE XVII – MISCELLANEOUS.** Any concern not within the scope of the present bylaws may be addressed in the spirit of the bylaws, as long as such resolution does not violate the bylaws, treasurers' ethical obligations, the statutory requirements for treasurers under Ohio law, or principles of law and equity.

Bylaws amended and approved by Association on November 12, 2025.

Respectfully Submitted,

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Secretary of the Association