

**NATIONAL ASSOCIATION OF COUNTY
COLLECTORS, TREASURERS AND FINANCE
OFFICERS (NACCTFO) CONSTITUTION AND BYLAWS**

(Revised 7/8/2025)

PREAMBLE

We, the duly elected and appointed county collectors, treasurers, and finance officers of the various counties of the United States, do hereby form a National Association of County Collectors, Treasurers and Finance Officers, in order that we may better serve local, state, and national governments and do hereby establish these Bylaws.

ARTICLE I

NAME

This organization shall be known as the National Association of County Collectors, Treasurers and Finance Officers (NACCTFO).

ARTICLE II

OBJECTIVES

Section 1. This organization shall have the following objectives: 1) forwarding professional growth of its members, 2) raising the level of service, efficiency and character to both the general public and county government, and 3) supporting and/or proposing legislation beneficial to county government while opposing legislation deemed to be detrimental.

Section 2. Achievement of these objectives set forth above shall be accomplished through continuing education programs, through the exchange of information and ideas at conferences or other meetings, and through any additional available and proper means.

ARTICLE III

MEMBERSHIP

SECTION 1. GENERAL MEMBERSHIP: Any county collector, treasurer, or finance officer, whose county is a member county of the National Association of Counties (NACo) shall be a general member of NACCTFO. General members shall be permitted to vote and shall not be permitted to hold an office of NACCTFO.

Section 2. ACTIVE MEMBERSHIP: Any county collector, treasurer, or finance officer who makes dues contributions to NACCTFO, regardless of their county's membership status in NACo, shall be an active member of NACCTFO. Active members shall be entitled to all the rights and privileges of NACCTFO according to the Bylaws. Active members shall be permitted to vote and shall be permitted to hold an office of NACCTFO.

Section 3. HONORARY MEMBERSHIP: Any deserving person deemed by the NACCTFO Executive Committee to have provided exceptional service to NACCTFO may become an Honorary Member of NACCTFO. Honorary members shall not be required to pay dues, shall not be permitted to vote and shall not be permitted to hold an office of the Association.

Section 4. LIFE MEMBERSHIP: Every NACCTFO past president and all future past presidents of NACCTFO shall become a Life Member upon leaving the office of NACCTFO president. While a Life member remains in their current office in their own jurisdiction, they shall be required to pay dues, shall be allowed to vote, shall be allowed to be appointed by the NACCTFO Executive Committee to serve as an officer in a vacated position until the next election cycle only, but shall not be allowed to be elected to office. Upon retirement from their current office in their own jurisdiction, Life members shall be permitted to vote, shall not be permitted to hold an office of NACCTFO and shall not be required to pay dues.

Section 5. STAFF MEMBERSHIP: Any staff member of a county collector, treasurer or finance officer, or any other governmental employee shall be eligible to become a member of NACCTFO with the written permission of the jurisdiction's collector, treasurer, or finance officer. Dues paid staff members shall be eligible to participate at all meetings of NACCTFO and shall be eligible to serve on any NACCTFO committee. Dues paid staff members shall be permitted to vote and shall be permitted to hold an office of NACCTFO. No more than two staff members may serve at the Executive Board level at any one time. Staff Members shall not be eligible for the "Outstanding County Collector, Treasurer or Finance Officer Award.

ARTICLE IV

DUES

Section 1: All general members, active members, dues paid staff members, and prospective members of NACCTFO shall be given notice each year that annual dues are payable, with the amount to be determined annually by the Executive Committee at their Executive/Educational meeting and ratified by a majority vote of the delegates in attendance at the next business meeting. If no action is taken, dues shall remain at the most recent approved level. Dues notices shall be mailed or electronically distributed by the treasurer no later than September 30 for the current fiscal year (August 1 – July 31.)

Section 2: Sponsor levels and benefits shall be determined by the Executive committee at the annual Executive/Educational meeting. If no action is taken, sponsor levels and benefits shall remain at the most recently approved levels.

ARTICLE V

BUDGET, FISCAL YEAR, AND EXPENDITURE

Section 1: At its Annual Conference, the NACCTFO Delegates shall adopt an annual budget for the next fiscal year. It shall include all anticipated revenue and expenditures. Any subsequent changes to the budget deemed necessary must be presented to and approved by the Executive Committee.

Section 2: Unless declared otherwise by the Executive Committee, the NACCTFO fiscal year shall commence on the first day of August and end on the thirty-first day of July of the subsequent calendar year. Where unusual circumstances dictate, the Executive Committee may shorten or lengthen that period-denominated fiscal year; however, each adopted budget must conform to its established fiscal year.

Section 3: Payment of any current or future expenses incurred by NACCTFO must be in accordance with the adopted budget as specified in Section 1 and within adopted policies of the Association. Payment of a properly submitted written claim accompanied by appropriate receipts shall be made only by check signed by the NACCTFO treasurer, with evidence of the incurred debt recorded by him/her.

Section 4: The treasurer is authorized to enter into an agreement with a financial institution for the purpose of opening a checking account and obtaining a credit card in the name of NACCTFO. The president and treasurer are authorized to sign the agreement and have authorization to use the cards. The credit limit shall be set at \$7,500. Statements shall be furnished to the treasurer, audited, and paid by the treasurer. Use of the credit cards shall conform with expenses authorized in the current year budget.

ARTICLE VI

STATE DIRECTORS

Section 1. There shall be no more than two Directors representing each state. Directors shall be selected according to each state's policies.

Section 2. The Duties of the Directors shall include keeping their state membership listing up to date with the NACCTFO treasurer, making regular reports on NACCTFO activities to their state associations and attending NACCTFO meetings whenever possible.

ARTICLE VII

EXECUTIVE COMMITTEE

Section 1. The officers of NACCTFO shall be active and voting members of NACCTFO and shall consist of a president, president-elect, first vice president, second vice president, secretary, treasurer, immediate past president and NACo Board Member. Terms of office shall run from the time of installation until a successor is elected and installed. Together they shall form the Executive Committee. No person who has served the majority of a term as president shall succeed himself/herself in that office.

Section 2. An annual election of NACCTFO officers shall be held at the business meeting of NACCTFO while assembled at its Annual Conference. Nominations may be from the floor and by a committee named by the president for that purpose according to Article X, Section 4 of these Bylaws.

Qualifications to serve as a NACCTFO Officer shall include being a current NACCTFO dues paid member, having been an active NACCTFO member for at least three years, and having attended at least two NACCTFO Annual Conferences or one prior NACCTFO Legislative Conference, if held and one prior NACCTFO Annual Conference before the election cycle.

Section 3. Voting members at any business meeting shall be the registered delegates to the conference.

Section 4. Where vacancies occur in any elected office, the Executive committee may appoint qualified members to serve until the next election cycle. Where vacancies occur among the state directors, each state shall determine the manner in which they are replaced.

Section 5. The president of NACCTFO may appoint a parliamentarian, budget officer, chaplain, sergeant-at-arms, administrative staff or other specific purpose officers not inconsistent with NACCTFO's purpose. Officers appointed under this section of the Bylaws shall not serve on the Executive Committee and shall serve only until the end of the term of the appointing president.

Section 6. Upon entering office, each officer and director must take or subscribe to the following oath:

"I do solemnly swear to uphold and support the Constitution of the United States of America, subscribe to and be governed by the constitution of the National Association of County Collectors, Treasurers and Finance Officers as an officer or director, and to faithfully perform my duties to the best of my ability, so help me God."

ARTICLE VIII

DUTIES OF THE EXECUTIVE COMMITTEE

Section 1. The president shall preside at all NACCTFO membership sessions, shall promptly appoint all committees except the Executive Committee, shall supervise all functions of NACCTFO, shall serve as ex-officio member of each committee, and shall perform any other acts set forth in these Bylaws.

Section 2. The president-elect shall perform the duties of the president in the absence or disability of the president. The president-elect, under direction of the president, shall chair the Conference Committee, and shall serve on the Budget Committee. In addition, the president-elect shall procure any and all honorariums and gifts and shall perform any other duties directed by the Executive Committee, not inconsistent with NACCTFO's purpose.

Section 3. The first vice president shall accept and accomplish tasks assigned by the president and not inconsistent with NACCTFO's purpose. The first vice president, under direction of the president, shall oversee the duties assigned to the Budget Committee and the Education Committee and assure that they are faithfully discharged.

Section 4. The second vice president shall accept and accomplish tasks assigned by the president and not inconsistent with NACCTFO's purpose. The second vice president, under direction of the president, shall oversee the duties assigned to the Audit Committee and the Legislative Committee and shall assure that they are faithfully discharged. The second vice president shall serve as State Association Liaison with State Directors and State Presidents.

Section 5. The secretary shall keep a record of all proceedings of NACCTFO, shall keep safely all books and papers of NACCTFO, shall prepare and distribute promptly minutes of the meetings, shall maintain current copies of the Bylaws and Policies and Procedures of NACCTFO and all revisions approved by the active members. The position of secretary shall be elected in alternate years from the election of the position of treasurer and shall typically be for a two-year term.

It shall be the secretary's responsibility to forward all current and past NACCTFO records in his/her possession to the next elected NACCTFO successor.

Section 6. The treasurer shall serve as chairperson of the Budget Committee, shall keep an accurate roll of all county collectors, treasurers and finance officers, shall see that dues notices are issued annually to all members of every classification, with the exception of Honorary and Life members, in accordance with Articles III and IV, shall deposit all funds with a reliable bank, and shall promptly pay those claims which have been authorized by the current year budget. The position of treasurer shall be elected in alternate years from the election of the position of secretary and shall typically be for a two-year term.

It shall be the treasurer's responsibility to forward all current NACCTFO funds and financials to his/her elected NACCTFO successor.

The treasurer shall regularly make a detailed financial report of the affairs and conditions of NACCTFO to the Executive Committee each month, to the membership at each business meeting of NACCTFO and to the president upon request. The report shall include actual expenses and revenues to the budget. Further, the treasurer shall timely make available all books and records to the Executive Committee and Audit Committee and shall be reimbursed for budgeted expenses incurred.

Section 7. The immediate past president shall serve as an officer of NACCTFO, and the term shall be consistent with Article VII, Section 1. He/she shall also serve as chairperson of the Nominations Committee. The Immediate Past President may serve as a member of the Executive Committee regardless of whether or not he/she continues to hold public office.

Section 8. The NACo Board Member shall serve as the NACCTFO representative on the NACo Board of Directors. The position of NACo Board Member shall be elected to a two-year term. The NACo Board member shall be limited to three (3) elected two-year terms.

Section 9. The Executive Committee shall conduct the business of NACCTFO between general membership meetings. The Executive Committee shall convene at all meetings of NACCTFO or upon the call of the president of NACCTFO. Suitable notice, in writing, of any special meeting shall be given to each member of the committee. It shall be the duty of the Executive Committee to act on all matters when NACCTFO is in recess. The powers and duties of the Executive Committee shall be as follows:

- (a) to direct the affairs of NACCTFO between regular or special meetings.
- (b) to determine any reimbursement for any officer, committee chairperson, or active member not provided for in the adopted budget or Policies and Procedures.
- (c) to advise the members of NACCTFO regarding actions taken or recommendations made by the Executive Committee.
- (d) to execute all resolutions and mandates passed by NACCTFO at regular or special meetings.
- (e) to manage NACCTFO in accordance with the Bylaws and Policies and Procedures and to direct its affairs consistent with the desires of the majority of members.
- (f) to render a report to the delegates at the annual meeting of NACCTFO on all matters acted upon during the fiscal year.
- (g) to exercise powers and duties of the Executive Committee as set forth in this Article in addition to powers and duties of the Executive Committee set forth elsewhere in these Bylaws.

ARTICLE IX

BUSINESS MEETINGS

Section 1. Business meetings of NACCTFO shall be held at the NACCTFO Legislative conference if held and Annual conference.

Section 2. Delegates shall be those persons in attendance who are general, active or life members and who are paid registrants of the conference. The delegates shall decide proper matters important to NACCTFO including the adoption of each annual budget.

Section 3. A quorum for the conduct of business shall be 50% + 1 of the delegates. Delegates attending any NACCTFO Conference virtually shall be allowed to vote by electronic means.

Section 4. Each business meeting shall require thirty days' notice via newsletter, email or posting on the NACCTFO website.

ARTICLE X

STANDING COMMITTEES

Section 1. The president shall appoint all members of all Standing Committees, and such other special committees as may be deemed necessary. The president shall designate one member of each committee as the chairperson, with the exception of the Nominations Committee, which shall be chaired by the immediate past president and the Budget Committee, which shall be chaired by the treasurer.

Section 2. The Audit Committee shall annually audit the records, accounts, receipts, disbursements, and financial condition of NACCTFO. The audit is to follow standard audit procedures and shall always include verification of assets. The committee shall make a report in writing to the active members of NACCTFO at its annual meeting and such other reports as may be required by the president or the Executive Committee.

Section 3. The Legislative Committee shall consider, recommend and act upon all legislation as deemed necessary for the benefit of local government. The Committee shall take appropriate measures to oppose any legislation considered to be detrimental to the interests of local government. The Legislative Committee shall work closely with the NACo Taxation and Finance Committee and with the Executive Committee of NACCTFO. The Legislative Committee shall report, with recommendations, at all meetings of NACCTFO.

Section 4. The Nominations Committee shall report its nominations of officers to the Executive Committee no later than May 31 of each year and to the membership of NACCTFO at the business meeting held during the annual conference. When staff are nominated to serve, the committee shall ensure no more than two staff members serve on the board at any time. Each year the president shall appoint Nominations Committee comprised of seven members of NACCTFO who are current active members, including the immediate past president who shall act as committee chairperson. Other members shall include the president, one active past president of NACCTFO, and four active members from the membership at large who are not currently holding office and there shall be no more than one member per state on the committee.

Section 5. The Budget Committee shall prepare an annual budget for the following fiscal year to be presented to the Executive Committee no later than May 31 of each year for approval at the annual meeting.

Section 6. The Education Committee shall work with a state university to carry out objectives for providing education programs to the membership. The Committee shall work with the Conference Committee for coordination of conference plans relating to education programs. The Committee shall provide for necessary recordkeeping in conjunction with the Education Program and shall work with the Budget Committee in order to present a budget to the Executive Committee annually. The Committee shall monitor the certification program, provide for necessary recordkeeping in conjunction with a state university, see to the preparation and awarding of certificates as appropriate, and make recommendations to the Executive Committee for modifications to the program, when necessary. The Education Committee shall report to the membership at the business meetings or as requested by the Executive Committee and perform any other duties as directed by the President or Executive Committee of NACCTFO.

Section 7. The Conference Committee shall evaluate future meeting sites and make recommendations to the Executive Committee as to functions, budget, facilities, timetables, and provide planning and other assistance as needed. The Conference Committee shall coordinate their efforts with the Education and Budget Committees as well as appointed administrative staff to carry out conference plans and shall report to the Executive Committee of NACCTFO. The Conference Committee shall perform any other duties as directed by the Executive Committee of NACCTFO.

Members of the Conference Committee shall consist of the president, the president - elect, and the first vice-president. The Conference Committee shall be chaired by the president – elect. Any site visits for upcoming conferences shall be organized by the committee chairperson and all members of the Conference Committee shall be permitted to attend such site visits. If one of the Conference Committee members is not able to attend a site visit, the next officer in line (usually the second vice – president) may, if he/she wishes, be permitted to attend the site visit.

Section 8. The Outstanding County Collector, Treasurer or Finance Officer Award Committee shall administer Article XI of the Bylaws.

ARTICLE XI

"OUTSTANDING COUNTY COLLECTOR, TREASURER OR FINANCE OFFICER AWARD"

Section 1. Each year NACCTFO shall accept nominations for an award designating the recipient as the nation's "Outstanding County Collector, Treasurer or Finance Officer Award" or the official title used in the honoree's office.

When a recipient is chosen, the honoree shall be announced at the Awards and Officer Installation event during the annual NACCTFO Conference. Nominations must be received no later than ninety (90) days prior to the Annual Awards and Officer Installation event.

Section 2. The president of NACCTFO shall appoint a NACCTFO member to be the chairperson of the annual "Award Committee". The chairperson shall appoint five additional NACCTFO members to the committee using geographic and gender balance. Only the name of the chairperson shall be published or made known, so as to ensure the sanctity of the award selection process. All applications to be a recipient of the annual award will be directed to the chairperson. The chairperson shall not be a voting member of the committee, nor will the chairperson select a distinguished judge, but rather serve as a general coordinator of the entire committee function.

It shall be the responsibility of the five members of the committee, as directed by the chairperson, to each select a "Distinguished Judge", i.e. Congressman, Mayor, elected official, well known

businessperson, etc., for the panel who will accept the responsibility of judging all entries for the "Outstanding County Collector, Treasurer or Finance Officer Award". Committee members will submit their judge's name and address to the committee chairperson. Names of the five Distinguished Panel of Judges shall not be published or made public.

Qualifications to be chosen to receive the award at the NACCTFO Annual meeting must include:

- a) A current and prior year paid dues member in good standing of NACCTFO.
- b) Attendance at one or more prior NACCTFO Conferences.
- c) Submission of a "County Collector, Treasurer, or Finance Officer of the Year" award application at least ninety (90) days prior to the Annual Award Banquet. The application is to include:
 - 1. The completed Official Nomination Form
 - 2. An essay on why the individual should be considered
 - 3. No more than five (5) additional pages of support which could include a resume and/or biography, and which must include at least one letter of support from one of the following:
 - i. A current NACCTFO Officer
 - ii. A current NACCTFO State Director
 - iii. An elected County or State Official from the applicant's home state, other than a NACCTFO Officer or State Director

Section 3. The Official "Nomination Form" is available on request from the chairperson and on the NACCTFO website.

Section 4. The essay shall not exceed one thousand (1,000) words and should include a summary of the nominee's local office development; improvements in cash management and other related programs; civic, community, and family involvement; and NACCTFO activities.

Section 5. The names of those nominees not chosen in a particular year shall be passed on to the subsequent committee chairperson for two additional years of consideration, with the approval of the person who submitted the original nomination.

Section 6. The current NACCTFO president shall not be eligible to receive the "Outstanding County Collector, Treasurer or Finance Officer Award" during his/her term as president of NACCTFO.

Section 7. The award committee will also honor past president Victor E. Martinelli's service by selecting a first-time attendee by random drawing at the annual Conference business meeting. The honoree will be provided with a certificate bearing the name "Martinelli First Step Award" signifying the honoree's interest in improving the operations of his/her office, becoming more educated in his/her career field and seeking a better understanding of federal legislation and regulations that affect county government, tax collection and treasury management.

ARTICLE XII

CONFERENCES

NACCTFO, an affiliate of NACo, shall attempt to hold its Annual Conferences, and when feasible, a Legislative Conference around the same time and in the same location as NACo. When extraordinary circumstances exist, the NACCTFO Executive Committee may choose to hold its conference(s) at a different time and in a different location. A NACCTFO booth at NACo's Legislative Conference to promote future annual conferences will be considered annually.

ARTICLE XIII

RULES OF ORDER AND AMENDMENTS

Section 1. Unless otherwise provided herein, meetings of NACCTFO shall be governed by "Robert's Rules of Order, Newly Revised".

Section 2. These Bylaws may be amended during the NACCTFO Annual Conference Business Meeting by a two-thirds majority vote of the delegates in attendance. Any proposed amendments to these Bylaws and the purpose for the proposed amendments to these Bylaws shall be submitted in writing to the NACCTFO secretary no less than thirty (30) days prior to the start date of the Annual Conference. All proposed amendments and the purpose for the proposed amendments to these Bylaws that are received by the NACCTFO secretary in such manner shall be distributed by electronic means to all members at least twenty-five (25) days prior to the start date of the Annual Conference.

Section 3. The NACCTFO Constitution and Bylaws were first adopted by the membership in July 1954 and were last amended at the NACCTFO General Business Meeting July 8, 2025, held in Philadelphia, PA during the NACCTFO Annual Conference.