

**IDAHO ASSOCIATION OF COUNTY TREASURERS
BY-LAWS**

and

POLICIES & PROCEDURES

Constitution and By-Laws

Revised 8/6/2026

**IDAHO ASSOCIATION OF COUNTY TREASURERS
BY-LAWS**

ARTICLE 1: NAME

Section 1:

The name of this Association shall be the **IDAHO ASSOCIATION OF COUNTY TREASURERS (IACT)**.

ARTICLE 2: OBJECTIVES

Section 1:

The objectives of this Association shall be:

- A. To unite as one State Organization of the County Treasurers of the State of Idaho.
- B. To formulate standards and principles for guidance of County Treasurers.
- C. To encourage legislation and public support for efficiency in public office.

ARTICLE 3: MEMBERS-QUALIFICATIONS AND ADMISSION

Section 1:

Any county in the state of Idaho may, by payment of annual dues, become a member for the year in which such dues are paid, during which time such county shall be entitled to all services and privileges of the Association. Membership may include the Treasurer and Chief Deputy Treasurer from each member county.

ARTICLE 4: OFFICERS AND EXECUTIVE BOARD

Section 1: OFFICERS

The officers of this Association shall be elected at the annual conference and shall consist of President, Vice-President, Secretary, Treasurer, Parliamentarian and Historian. Only “county elected officials as defined by the Constitution of the State of Idaho” and serving in the capacity of County Treasurer shall serve as officers of this Association.

Section 2: DUTIES OF OFFICERS

1. President

The President shall preside at all meetings of this Association and of the Executive Board and shall have general supervision of this Association. The President shall appoint all standing committees, and any special committee needed and the Chairpersons of such committees. The President shall be an ex-officio member of all committees.

2. Vice-President

The Vice-President shall perform such duties as requested by the President. In the absence of the President, the Vice-President shall perform the duties of the President and shall have all the duties and powers of the President. The Vice-President shall also be the correspondence liaison to the Idaho Association of Counties (IAC) reporting the Association news for the County Commentary.

3. Secretary

The Secretary shall keep and present minutes of all meetings of the Association and the Executive Board and shall be custodian of all records of the Association. The Secretary shall issue all notices of meetings and shall conduct all correspondence related to the Association. In the absence of the President and Vice-President, the Secretary shall have all duties and powers of the President.

4. Treasurer

The Treasurer shall be custodian of all funds of the Association and shall pay all bills as per the adopted budget. The Treasurer shall keep account of all monies received and disbursed by the Association and shall report in full at the regular meetings. The Treasurer shall give notice in October of Association dues. In the absence of the President, Vice-President and Secretary, the Treasurer shall have all duties and powers of the President.

5. Parliamentarian

The Parliamentarian shall assist the President in maintaining parliamentary procedures and order during the business session of the Association and shall be responsible for providing training in Parliamentary rules to the Association on a periodic basis. This person shall be a voting member of the Executive Board.

6. Historian

The Historian shall maintain a chronicle of the activities of this Association. The Historian shall be responsible for storing copies of the newsletters, state-wide communications of IACT, the list of honorary treasurers, and annual conference group photos. This person shall be a voting member of the Executive Board.

Section 3: EXECUTIVE BOARD

The Executive Board shall consist of the elected officers and the Immediate Past President. The Immediate Past President shall serve for one (1) year following his/her term as President. The Immediate Past President shall serve in an advisory capacity to the Board and hold no vote in regard to Board decisions.

Section 4: TERM OF OFFICE

The term of office for officers may not be more than two years. The Historian and Parliamentarian may serve continually, if elected annually. Chairpersons and committee member terms shall run from the time of appointment until successors are named.

Section 5: VACANCY OF OFFICE

In case of a vacancy in the office of an elected officer, the Executive Board shall vote on a name for the replacement or one of the existing officers may assume that position until the next scheduled election

ARTICLE 5: MEETINGS

Section 1: ANNUAL CONFERENCES

The IACT Executive Board shall schedule annual conference dates two years in advance and shall take place during the first full week of August. The location of the annual conference shall be rotated in the following districts: 1-3-5-2-4-6. Conference hosts shall be treasurers from the hosting district.

Section 2: SPECIAL MEETINGS

Special meetings shall be held at the call of the President or the Executive Board. These meetings can be done telephonically and or virtually with minutes retained.

Section 3: MEETINGS OF THE EXECUTIVE BOARD

Meetings of the Executive Board shall be held at the call of the President or the Executive Board. These meetings can be done telephonically and or virtually with minutes retained.

Section 4: DISTRICT MEETINGS

The district committee chairperson shall call meetings as needed in their respective districts to discuss problems and changes in legislation and to conduct other necessary business. These meetings can be done telephonically or virtually with minutes retained.

Section 5: ALL COMMITTEES

All committees shall be subject to the call of their respective chairpersons. These meetings can be done telephonically or virtually with minutes retained.

ARTICLE 6: QUORUM

Section 1:

A representation of at least twenty-three (23) counties of this Association shall constitute a quorum, authorized to transact any business duly presented at any conference of the Association. Each County represented at the conference shall be entitled to one (1) vote on any business of the Association, including but not limited to, elections. The members must be present to vote.

ARTICLE 7: MEMBERSHIP DUES

Section 1:

The annual dues for membership in the Association shall be a sum determined by the budget committee, payable by January to the Treasurer of the Association.

A county who fails to pay annual dues in a timely manner, may be subject to a probationary period, voted upon by the Executive Board, suspending the delinquent county's ability to vote during regular business meetings, and/or imposing a late fee. The suspended county's attendance shall still count towards a quorum.

ARTICLE 8: NOMINATIONS AND ELECTIONS

Section 1:

The current Vice-President, Secretary and Treasurer will automatically move up through the chairs and nominations, limited to county elected officials serving in the capacity of County Treasurer, will be accepted for a new Treasurer, Parliamentarian, Historian, IAC delegate, STC delegate, IAC delegate alternate, and STC delegate alternate and two (2) NACCTFO directors. Nominations may be submitted via email or from the floor up to the time in which nominations are closed and a roll call is taken. Voting will commence thereafter. If there is more than one (1) name for a position, each candidate will be given one minute to address the group and then the voting by ballot will commence thereafter. The IAC delegate, IAC delegate alternate and the two (2) NACCTFO directors will serve a two (2) year term elected on odd numbered years.

Section 2:

Elections shall be by ballot during the annual conference, unless there is only one nominee for each office. Elections may then be by voice vote, with only one vote per county.

Section 3:

In the case of a tie on the first ballot, for any one or more officers, a new election shall take place, once for the particular cases in which there has been a tie, until the tie is broken and a choice is determined.

Section 4:

At least every seven (7) years IAC's rotating order will provide that a Treasurer shall be elected by IACT to have their name put forward by the association for nomination as the 2nd Vice President of IAC. IAC bylaws state that the office of 2nd Vice President shall be open to all members in good standing, provided that not more than one member of the Executive Committee of IAC shall represent the same county or county elected office. All Treasurers interested in this position must submit their names to the IACT Vice-President prior to the IACT Annual Conference in August of the year in which it is a Treasurer's time for rotation. Nominations may be submitted via email or from the floor up to the time in which nominations are closed and a roll call is taken. If more than one candidate is interested, each candidate will be given one minute to address the group. Voting by ballot will commence thereafter. Election will be done by ballot if there is more than one candidate for the position. The Treasurer selected through this process must assist the Vice President in completing an application for the 2nd Vice President of IAC by August 31st, of the year of their election, to indicate their interest in running for the position. Failure to submit the required IAC application shall bar the individual from running for office that year.

Section 5:

The above section does not in any way prohibit anyone who is interested in running for a position on the IAC Board from going through the procedure as outlined in the IAC By-Laws.

ARTICLE 9: COMMITTEES

Section 1: LEGISLATIVE COMMITTEE

The legislative committee shall organize and prepare legislation to present to the State Legislature and shall report to the members of this Association. Approval of the proposed legislation shall take place during the business meeting at the Annual Conference. A copy of the proposed legislation shall be electronically delivered to the membership 15 days prior to the annual conference. The legislative committee consists of members appointed by the President. The President shall appoint the Chairman and Co-Chairman who will serve in absence of the chairman.

Section 2: BUDGET COMMITTEE

The budget committee shall prepare an annual budget to be presented at the annual conference. Approval of the annual budget shall take place during the business meeting at the Annual Conference. A copy of the tentative budget shall be electronically delivered to the membership prior to the annual conference. The IACT Treasurer is the Chair of the Budget Committee with the Executive Board serving as committee members.

Section 3: MILLS-ADLER COMMITTEE

The Mills-Adler committee is appointed by the President. Committee members are past recipients of this award. Criteria established by the IAC will be used to select an annual winner.

Section 4: EDUCATION COMMITTEE

The education committee shall prepare educational material to be presented at the Treasurers' conference and encourage training and education programs for Treasurers. This committee will have representation from each district appointed by the President along with two (2) members at large.

Section 5: SPECIAL COMMITTEES

Special committees shall be appointed by the President when the President deems it necessary to carry out the work of this Association.

Section 6: DISTRICT COMMITTEES

The district committees are the district members. Chairman for each district will be appointed by the President.

A. The Districts are made up of the following counties:

District 1

(five (5) counties)

Benewah, Boundary, Bonner, Kootenai & Shoshone

District 2

(five (5) counties)

Clearwater, Idaho, Latah, Nez Perce & Lewis

District 3

(ten (10) counties)

Adams, Ada, Boise, Canyon, Elmore, Gem, Owyhee, Payette, Valley & Washington

District 4

(eight (8) counties)

Blaine, Cassia, Camas, Gooding, Jerome, Lincoln, Minidoka & Twin Falls

District 5

(seven (7) counties)

Bannock, Bear Lake, Bingham, Caribou, Franklin, Oneida & Power

District 6

(nine (9) counties)

Bonneville, Butte, Clark, Custer, Fremont, Jefferson, Lemhi, Madison & Teton

Section 7: COMMUNICATIONS COMMITTEE

This committee will design various basic informational releases for the Treasurers' optional use when preparing statements for publication. It may also serve other public relations tasks as they arise including working on the website, newsletter or other electronic media forms of communication. This committee will be appointed by the President, with the IACT Historian serving as the Chair.

Section 8: MEMORIAL FUND COMMITTEE

The Memorial Fund Committee will be appointed by the President. The funds will be released through the Association's Treasurer as defined in Article 10 Section 2.

Section 9: CONFERENCE AFFILIATE COMMITTEE

The Conference Affiliate Committee will be appointed by the President to administer and coordinate the solicitation of vendors and organizations who wish to affiliate with our annual conference. This committee will also coordinate efforts with the hosting district to ensure vendor fees are paid and their accommodations are satisfactory.

Section 10: AUDIO/VISUAL COMMITTEE

The audio/visual committee is charged with ensuring all equipment is set up at meeting and education sessions. This committee will be appointed by the President and will consist of, but not be limited to, all district chairs and the education chair.

Section 11: BY-LAWS COMMITTEE

The By-Laws Committee shall be responsible for reviewing IACT By-Laws, Policies & Procedures. Any member may suggest changes by submitting the proposal to the By-Laws committee for consideration. The Chairperson of the committee shall ensure that all ensuing proposals requiring a vote of the membership at the annual conference are received by the Secretary and are distributed to the membership as defined in Article 12 Section 1. The Chairperson shall review the IACT bylaws for compliance with the IAC bylaws and submit the current bylaws to IAC every two (2) years in even numbered years.

Section 12: SUB COMMITTEES

The President may select one (1) Treasurer from each district to serve as a sub-committee of six (6). When called upon, this committee will communicate information, suggestions and decisions to all districts and the legislative committee. The Treasurer selected from each district for this sub-committee will also serve as chairman of that district.

ARTICLE 10: FINANCES

Section 1: BANKING

All banking shall be conducted with a bank which is FDIC or NCUA insured and in accordance with the Policies and Procedures of the IACT.

Section 2: MEMORIAL FUND DISTRIBUTIONS

This fund has been established as a means of furnishing additional funding to enable a County Treasurer to attend meetings and educational sessions of the Idaho Association of County Treasurers or other affiliate organizations (e.g., NACCTFO, IAC) when budgetary restrictions would otherwise make such attendance impossible. It is also established to enable a Chief Deputy to attend, in place of the elected treasurer, such meetings and education sessions of the Idaho

Association of County Treasurers or other affiliate organizations located in the State of Idaho when budgetary restrictions would otherwise make such attendance impossible. The Executive Board may make these funds available to applicants for the purposes of registration, transportation costs, or housing supplement. The name of the applicant(s) will only be known by the Executive Board. The Association Treasurer will issue the funds directly to the vendor when possible, or issue a reimbursement to the treasurer's county or the treasurer personally.

Section 3: ALL COMMITTEE EXPENSES

Costs may be paid for committee expenses, including but not limited to: travel, meals, phone, copies, postage, meeting rooms, continental breakfasts, breaks and speaker fees, which may include travel, food and lodging when necessary, at the discretion of the Executive Board. Mileage will be paid using the IRS rate applicable at the time of occurrence. (See <https://www.irs.gov>) This rate is updated, as needed. (Make sure you are using the appropriate chart.)

ARTICLE 11: PARLIAMENTARY AUTHORITY

Section 1:

Roberts Rules of Order, Revised, shall be the recognized parliamentary authority.

ARTICLE 12: AMENDMENTS

Section 1:

The Constitution and By-Laws shall be amended by two-thirds vote of the members present at the annual conference of this Association. No proposal shall be acted upon unless written notice thereof has been given to the Secretary at least 30 days prior to the meeting. Such proposal shall be listed in the call for the next regular conference and a copy of the amendment(s) sent to every member of the Association at least fifteen (15) days before the date of the next regular conference at which time the amendment is to be voted upon.

APPENDIX
IDAHO ASSOCIATION OF COUNTY TREASURERS
POLICIES & PROCEDURES

Section 1:

The checking account for this Association may be placed in a bank agreed upon by the Executive Board with consideration given to the Treasurer's location.

Section 2:

The names of the President and Treasurer are required on signature cards to access Association bank accounts. Only one signature is required to sign checks. Signature cards are changed with each newly elected or appointed President and Treasurer.

Section 3:

The investment of money, if any, will be left to the discretion of the Association Officers.

Section 4:

The budget year for this Association is from October 1st through September 30th.

Section 5:

Registration should cover conference costs and expenses not outlined in the budget and will be paid from savings/reserve, at the discretion of the Executive Board.

Section 6:

Travel expenses, lodging, registration and meals will be paid for the President and Vice-President to attend the NACO Legislative Conference in Washington, D.C. or the NACCTFO Annual Conference, which coincides with the NACO Annual Conference each year. In the event either the President or Vice-President is unable to attend the NACO Legislative or NACO/NACCTFO Annual Conference, or opts to use his/her county funds for that purpose, association funds (i.e. General Fund or Memorial Funds) may be extended to the Executive Board. NACCTFO Virtual Education trainings will be paid for the President, Vice-President, and NACCTFO Directors.

IACCT's two (2) NACCTFO directors' and wildcard winner's travel expenses, lodging, registration and meals will be paid to attend the NACCTFO Annual Conference. The same amount may be allowed for any member who is an officer of NACCTFO. All Treasurers who are interested in attending the Annual NACCTFO Conference may submit their names to the drawing as a wildcard which will take place at the February Midwinter Conference Treasurers' Meeting. In the event the wildcard is unable to attend the NACCTFO Annual Conference, association funds will be extended to the backup wildcard draw. In the event an IACCT NACCTFO director is unable to attend the NACCTFO Annual Conference, association funds may be extended to the Executive Board, starting with the Secretary and working its way down the Executive Board.

Section 8:

Travel expenses will be paid for Association officers to plan for the annual conference.

Section 9:

The Association will pay for a group picture to be taken each year. The Historian and each county will receive either a printed or electronic copy of the photo at the IAC Annual Conference.

Section 10:

The Association will type its own minutes, but pay all other printing costs for the conference, such as transcripts, programs, etc. Minutes of the Association, Executive Board, and committee meetings may utilize the use of AI, and shall notated within the minutes if utilized.

Section 11:

Past members will be honored with a clock plaque or other appropriate commemorative, not to exceed \$125.00 per commemorative.