BYLAWS FOR THE BOARD OF TRUSTEES OF THE REGIONAL INCOME TAX AGENCY OF THE REGIONAL COUNCIL OF GOVERNMENTS

Adopted December 16, 1971
Revised March 19, 2026, incorporating amendments made prior thereto

1. Purpose

The purpose of the Regional Income Tax Agency ("RITA" or the "Agency") is to represent the participating municipalities in the Regional Council of Governments ("RCOG") and their respective tax administrators, in accordance with the Agreement for Establishment of the Regional Council of Governments ("RCOG Agreement") and the tax ordinances of the participating municipalities.

Pursuant to the RCOG Agreement, the Agency is administered by a Board of Trustees composed of nine (9) persons ("Board of Trustees" or the "Board"), which shall establish its own bylaws ("Bylaws"). These Bylaws are designed to govern the conduct of the Board, shall be effective upon their adoption, and shall be subject to amendment, revision or repeal, only as provided for in Section 6.

2. Officers

Officers of the Board shall consist of a Chairperson, Vice-Chairperson, Secretary and Treasurer. Annually, the Board shall elect four (4) members of the Board to serve in these roles.

(a) The Chairperson shall preside at all meetings, have a voice and vote in all proceedings, and shall have no veto power. They shall preserve order and decorum, prevent personal reflection, and confine members in discussion to the question. They shall decide on all questions of order subject to the appeal of any two (2) members of the Board. On such appeal, there shall be no debate.

(b) In the absence of the Chairperson, the Vice-Chairperson shall discharge the duties and exercise all powers of the Chairperson. In the absence of both the Chairperson and Vice-Chairperson at any meeting, the Trustees present shall choose one (1) of their members as Chairperson pro tem, who shall exercise all powers and duties of the Chairperson with respect to the meeting.

(c) The Secretary shall record the minutes of the proceedings and distribute the same to the Trustees, and to other parties as the Board may direct. The Secretary's duties to record the minutes of the proceedings and to distribute the same are hereby delegated to the Executive Director of the Agency, or their designee.[1]

(d) The Treasurer shall be responsible for the daily deposit of all revenue received and for the purchase and sale of investments, as may be approved by the Board. The Treasurer's responsibilities are hereby delegated to the Chief Financial Officer of the Agency, under the supervision and control of the Executive Director.[2]

3. **<u>Policy and Rules as to Open Public Meetings</u>**[3]

(a) **Meetings**

1. As used herein, "meeting" shall be defined as any prearranged discussion of the public business of the Board by a majority of its members.

2. Regular meetings of the Board of Trustees will be held monthly at a regular time on a regular day to be specified by the Board. Regular meetings may be postponed or adjourned by a quorum of the Board to a specific date and time. Special meetings may be called by the Chairperson of the Board, the Executive Director, or by any two (2) members of the Board, upon giving seventy-two (72) hours' notice, being telephonic, written or electronic, to each member of the Board at their usual place of business.

3. Pursuant to and in accordance with State law, the Board of Trustees may designate a regular, special or emergency meeting to be held virtually ("virtual meeting"), permitting members of the Board to remotely attend the meeting by means of video conference, or any other similar electronic technology.

   A minimum of one (1) regular meeting per calendar quarter shall be designated by the Board as a virtual meeting. Calendar quarters mean January through March, April through June, July through September, and October through December.

   The Board of Trustees may designate additional meetings as virtual meetings when inclement weather or other issues make traveling to the meeting difficult, unsafe or impractical.

   The Board of Trustees shall not hold or conduct any meeting by means of video conference if:

   a. The meeting involves a vote to approve a major non-routine expenditure. For purposes of this Section, "major non-routine expenditure" means: (1) the Agency's annual operating budget; and (2) an expenditure that increases the overall operating budget by more than $25,000; or

   b. The meeting involves a vote to approve a significant hiring decision. For purposes of this Section, "significant hiring decision" means the Board's appointment of the Executive Director, Chief Financial Officer and/or Chief Legal Counsel for the Agency.

4. Every meeting of the Board shall be open to the public, unless an executive session is held pursuant to applicable State law.

   A meeting designated as a virtual meeting by the Board shall provide the public access to the meeting commensurate with the method in which the meeting is being conducted, using a platform that is widely available to the public and that ensures the public can observe and hear the discussions and deliberations of all members of the Board, whether the member is participating in person or electronically, and permits public comment. Members of the Board attending virtually always be visible and have sufficient internet or other electronic connection to allow the member to be clearly seen and heard.

5. The procedure of meetings of the Board shall be in accordance with Robert's Rules of Order.

6. The order of business shall be:
    a. Roll Call
    b. Approval of Minutes
    c. Committee Reports
    d. Executive Director's Report
    e. Questions, comments, and any other matters that properly come before the Board
    f. Adjournment

7. The minutes of the Board shall be recorded and open for public inspection after they have been read and approved by the Board. In executive sessions which have been called and held pursuant to applicable State law, the minutes need only reflect the general subject matter of discussions.

(b) **Notice of Meetings**

1. A notice providing the time, place, manner by which the meeting will be conducted, and agenda for regular and special meetings, or of any change in time, place, manner, and/or agenda thereof, shall be published on RITA's website, posted at the reception desk at the office of the Board[4], and provided to the media and any other party that has requested notification, at least seventy-two (72) hours in advance of such meeting, except in the case of an emergency meeting, as defined herein.

2. Any person who desires to receive advance notice of any change in time or place of a regular meeting, or of any regular or special meeting of the Board at which any specific type of business is to be discussed, may receive such advance notice by submitting a written request at the reception desk at the office of the Board that the Secretary of the Board put their name on a mailing and/or email distribution list.

   News media requesting notification of meetings shall additionally provide the Secretary of the Board with written designation of the person to whom notification is to be given, including their email address, mailing address and telephone number. The Board will, if possible, provide such notice only within normal business hours. It shall be the obligation of the news media requesting notification to keep this written designation current at all times.

3. In the event of an emergency meeting, notification shall immediately be provided to the news media that have requested notification and any other parties required to be notified, including the time, place, manner and purpose of the meeting. For purposes of this Section, "emergency meetings" are those requiring immediate official action, as deemed necessary by the Chairperson or Executive Director.

(c) **Meeting Attendance, Quorum, Voting**

1. Attendance of Board of Trustee members at any regular or special meeting shall be in person, unless the Board designates the meeting as a virtual meeting, thereby permitting members of the Board to attend remotely. Any member of the Board who intends to attend a virtual meeting by means of video conference, or any other similar electronic technology, shall notify the Chairperson, or the Chairperson's designee, of that intent not less than forty-eight (48) hours before the virtual meeting, except in the case of an emergency meeting.

   If, upon the notification of an upcoming meeting of the Board, and not later than forty-eight (48) hours before the meeting, the greater of at least ten percent (10%) of the members of the Board or two (2) members of the Board, notify the Chairperson that an item in the agenda must be acted upon at a meeting conducted fully in person, upon the Chairperson's acknowledgement of receipt of the notification, the Board shall take action on the item of the agenda only at a meeting conducted fully in person.

2. Should any member of the Board of Trustees be absent from as many as four (4) consecutive regular meetings, they shall forfeit their seat on the Board, unless such absence is authorized and excused by the Board.

3. As specified in the RCOG Agreement, a majority of the members of the Board of Trustees shall constitute a quorum and affirmative action may be taken only by a majority of all the members elected to the Board. A member attending by video conference or any other similar electronic technology shall be considered present as if in person at the meeting, shall be counted for purposes of determining whether a quorum is present, and shall be permitted to vote.

4. It is expected that every member of the Board present shall vote on every question presented on a call of ayes and nays, unless a member is excused from voting by the affirmative vote of a majority of those present. Any member not being so excused, who fails or refuses to vote on any question, on the call of the ayes and nays, shall be counted as voting in the affirmative.

   All votes taken in a virtual meeting shall be taken by roll call vote unless there is a motion for unanimous consent, and the motion is not objected to by a member of the Board. If a vote is taken unanimously, the Board shall provide the public with information on how the members of the Board voted, including any members who abstained from voting.

5. Any resolution, rule or formal action, adopted or taken by the Board of Trustees, whether in person or by video conference or any other similar electronic technology, has the same effect as if it occurred during an open meeting.

(d) Except as otherwise provided by law, these rules may be temporarily suspended at any meeting of the Board by the affirmative vote of not less than seven (7) members of the Board, except as to paragraph 3(a)6 above, which may be changed by affirmative vote of not less than five (5) members of the Board.

4. Administration

(a) Personnel

As provided in the RCOG Agreement, the Board shall appoint an Administrator ("Executive Director"), being responsible for the administration of the duties, functions and obligations of the Board, the Agency, and the RCOG, in its interconnection with the Agency, subject to the instructions and authority granted by the Board. The Executive Director shall present a monthly report to the Board of relevant Agency activities.[5]

The Chief Financial Officer and Chief Legal Counsel shall also be appointed by the Board of Trustees.[6] The Chief Financial Officer shall serve as Deputy Administrator ("Deputy Director"), authorized to act in place of the Executive Director in the absence or incapacity of the Executive Director, consistent with these Bylaws.[7] All other Agency personnel shall be appointed by the Executive Director.

(b) Expenditures

No contract, or action creating any right or obligation or contractual relationship, shall be executed, transferred, assigned, delivered, accepted or received on behalf of the Board, except with the approval or authorization of the Board, and except that the Executive Director, or Deputy Director in their absence, may make expenditures or purchases for all goods and services, including but not limited to, professional services (<u>except</u> legal services), public utility contracts, and insurance, on behalf of the Board, within budget, without prior approval of the Board in amounts not to exceed $10,000. All contracts or agreements entered into without approval of the Board shall not exceed one (1) year in duration, unless such contract or agreement contains an unrestricted thirty-day or less cancellation clause exercisable by RITA at any time, or at least upon the termination of the initial twelve-month period of the agreement, and each subsequent twelve-month period.[8] Legal services must be authorized by the Finance Committee of the Board as provided below.

For expenditures or purchases for all goods and services, including but not limited to, professional services, public utility contracts, and insurance, on behalf of the Board, the Finance Committee of the Board may authorize the Executive Director to enter into contracts, agreements, or to create contractual relationships on behalf of the Board, within budget, in amounts in excess of $10,000, up to $25,000, with the exception of legal services, which must be authorized by the Finance Committee for any amount up to $25,000.

All expenditures or purchases that exceed $25,000, require Board approval. Expenditures or purchases that exceed the amount set forth in Ohio Revised Code Section 9.17, as annually determined and published by the Director of Commerce, are to be competitively bid as required by applicable State law.[9]

Prior to execution, the Board of Trustees requires that all contracts be reviewed by Chief Legal Counsel, or their designee, and the Chief Financial Officer.

5. **Security Measures**

(a) Considering the confidential nature of the information and data to which the Board of Trustees may be exposed, including but not limited to, RITA personnel, litigation matters of the Agency, contractual information of third-party vendors, federal tax information and third-party taxpayer information, each Trustee of the Board shall annually execute a Data Privacy and Protection Agreement.

(b) In accordance with applicable State law, in the event of a ransomware incident as defined therein, the Board shall be informed of such incident, with Board approval being required prior to any payment or compliance with any ransom demand being made by the Agency, including within the approval, the reason(s) why the payment or compliance with the demand is in the best interest of the Agency.

(c) In accordance with applicable State law, following each cybersecurity or ransomware incident as defined therein, the Board shall notify:

1. No later than seven (7) days after discovering the incident, the Executive Director of Ohio Homeland Security within the Ohio Department of Public Safety; and

2. No later than thirty (30) days after discovery the incident, the Ohio Auditor of State.

The Board's notification duties are hereby delegated to the Executive Director of the Agency, or their designee.

6. **Amendment**

These Bylaws may be amended, revised or repealed, and new bylaws adopted by an affirmative vote of not less than seven (7) members of the Board, after a report from a committee of the Board to which the subject of amendment, revision or repeal has been referred at a previous meeting.

7. **Interpretation**

It is intended that these Bylaws be consistent with the RCOG Agreement, pursuant to which RITA was created. In case any provision of these Bylaws is construed to be in conflict with any provision of said RCOG Agreement, the RCOG Agreement shall prevail. The remaining provisions of these Bylaws shall remain intact.

APPENDIX

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[1] Amended by Resolution 2003-2, effective 2.20.03.
[2] Amended by Resolution 2003-2, effective 2.20.03.
[3] Amended by Board Motion 12.18.75, added Sect. 7.
[4] Amended by Board Motion 5.17.2012.
[5] Amended by Resolution 1989-9, effective 12.1.89.
[6] Amended by Resolution 1988-1, effective 7.28.88; Resolution 1988-4, effective 12.22.88; and Resolution 2004-7, effective 12.16.04.
[7] Amended by Board Motion 3.16.72, added Deputy position.
[8] Amended by Board Motion 9.10.75; Resolution 1981-2; Resolution 1989-1, effective 3.1.89; Resolution 1989-7, effective 11.1.89; Resolution 1998-4, effective 9.24.98; Resolution 1999-2, effective 4.22.99; Resolution 2008-2, effective 1.17.08; and Resolution 2016-2, effective 5.19.16.
[9] Amended by Resolution 2022-1, effective 4.21.22; and Resolution 2023-3, effective 1.1.2024.