

Constitution

The Constitution expands upon the Articles of Incorporation by providing a more detailed and contemporary statement of CMERA's organization and purpose. It better reflects the changes that have taken place to the Cincinnati Retirement System (CRS) since 1980.

CONSTITUTION OF CINCINNATI MUNICIPAL EMPLOYEES RETIREMENT ASSOCIATION

ARTICLE 1 – ORGANIZATION

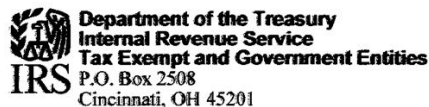
The organization is known as the Cincinnati Municipal Employees Retirement Association, otherwise known, and referred to in this Constitution and Bylaws as "CMERA." CMERA is incorporated and self-governed as a not-for-profit corporation in accordance with the provisions of Section 1702 of the Ohio Revised Code and in compliance with IRS Section 501(c)(3). The tax-exempt statement from the IRS is on the following page.

Organizations that qualify for 501(c)(3) status are required to operate exclusively for the purpose they state to the IRS. CMERA may not distribute any net revenue but may retain money in a budget. Any dues, fees, or donations that CMERA receives must be used solely by the organization to fund its programs and operations. Not-for-profit corporations are heavily regulated and monitored by the IRS for compliance, particularly with respect to the donations they use for political advocacy. CMERA may not donate to any political candidate's campaign fund or campaign for any political candidate. The law does allow CMERA and other not-for-profit corporations to support limited efforts that help to advance its purpose or causes. A not-for-profit organization may support specific legislation and advocate for its cause, as long as that support is not a significant part of the organization's programs and activities and does not support a particular candidate or political party.

The rules and policies that govern CMERA include its Articles of Incorporation, Constitution, and Bylaws. These documents are collectively known and referred to as the Governing Documents.

A copy of the current IRS determination of CMERA's tax-exempt status is below.

It is important for CMERA to comply with the rules concerning this tax-exempt status and to monitor for changes in the IRS regulations regarding Section 501(c)(3).



CINCINNATI MUNICIPAL EMPLOYEES
RETIREMENT ASSOCIATION
PO BOX 11026
CINCINNATI, OH 45211

Date:
03/31/2021
Employer ID number:
31-1241056
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: (877) 829-5500
Accounting period ending:
December 31
Public charity status:
509(a)(2)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
December 27, 2020
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053765001110

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Letter 947 (Rev. 2-2020)
Catalog Number 35152P

ARTICLE 2 - PURPOSE

The purpose of CMERA is to work towards enhancing the quality of life for all retired members of the Cincinnati Retirement System (CRS) by:

- Advocating for the interests of all retirees.
- Offering information and education for retirees on their retirement benefits, rights, and other topics of interest.
- Monitoring implementation of the 2015 Collaborative Settlement Agreement (CSA)
- Partnering with the CRS Board of Trustees, CRS administration, and all other stakeholders to assure long-term stability of the CRS.

ARTICLE 3 - MEMBERSHIP

Membership in CMERA consists of all retired members of CRS and their beneficiaries. This membership consists of both "Active" and "Associate" members, as defined in the Bylaws of CMERA.

ARTICLE 4 - MEMBERS' MEETINGS

CMERA will hold Members' meetings not less than two (2) times a year. These Members' meetings will be held whenever possible in May and October of each year.

ARTICLE 5 - ADMINISTRATION

In order to fulfill its purpose, CMERA is empowered to perform all duties and obligations as set forth in its Articles of Incorporation, Constitution, and Bylaws. This includes, but is not limited to:

- Fixing and collecting all approved dues and fees to pay for the efforts to fulfill CMERA's purpose.
- Paying all approved expenses incurred by the conduct of CMERA activities.
- Having and exercising any and all powers, rights, and privileges which are permitted under Ohio statutes governing the operation of a not-for-profit corporation.

The affairs of CMERA are administered by a Governing Board and Executive Committee whose powers and duties are generally defined in this Constitution and the Bylaws.

ARTICLE 6 – MEETING PROCEDURE

CMERA will follow the procedures in *Robert's Rules in Plain English* by Doris P Zimmerman (Scott Foreman, 2005 edition or later) wherever they are applicable and whenever the rules are consistent with the Articles of Incorporation, Constitution, and Bylaws of CMERA.

ARTICLE 7 – DISSOLUTION

If dissolution of CMERA is to be considered, the President is to notify the Governing Board by registered mail or an electronic means that can verify receipt of the Special Meeting notice. The notice shall list the purpose, location, date, and time of the Special Meeting, at least ten (10) calendar days prior to the meeting. An affirmative vote of at least sixty-seven percent (67%) of the members of the Governing Board shall be required to dissolve CMERA. Any recommendation(s) for the disbursement of CMERA's assets shall meet the requirements of the IRS Section 501(c)(3) and receive an affirmative vote of at least sixty-seven percent (67%) of the members of the Governing Board. Following the decision to dissolve CMERA and how to disburse the assets, the President will notify all CMERA members, and all appropriate agencies as required by law.

ARTICLE 8 - AMENDMENTS

The Articles of this Constitution may be amended or repealed by a vote of at least sixty-seven percent (67%) of the voting members of the CMERA's Governing Board.