

CITY OF WALTHOURVILLE

Mayor Sarah B. Hayes

Elected Officials

Mitchell Boston
Patrick Underwood
Bridgette Kelly
Luciria L. Lovette
Robert Dodd



City Administration

Nicolas Maxwell, Fire Chief
Mrs. Ivy Norris, Finance Manager
Christopher Reed, Police Chief
Mr. Dave Martin, Public Works Administrator
Luke R. Moses, City Attorney

Mayor and Council Meeting
February 11, 2025 @ 6:00 PM
Walthourville Police Department

AGENDA

- | | | |
|--------------|---|---|
| I. | Call to Order | Mayor Sarah B. Hayes |
| II. | Roll Call | City Clerk |
| III. | Invocation | Appointee |
| IV. | Pledge of Allegiance | In Unison |
| V. | Adoption of Meeting Agenda | Councilmembers |
| VI. | Adoption of Regular Meeting Minutes | Councilmembers |
| | <ul style="list-style-type: none">• <i>January 14, 2025--- Executive Session Minutes</i>• <i>January 28, 2025---Regular Meeting Minutes</i>• <i>February 4, 2025---Special Called Meeting Minutes</i>• <i>February 4, 2025---Executive Session Minutes</i> | |
| VII. | Presentation(s) | None |
| VIII. | Agenda Item(s) | |
| | 1. LCPC | Mr. Todd Kennedy |
| | Home-based Business License Request for Stealth Lawn Cuts. | |
| | 2. LCPC | Mr. Todd Kennedy |
| | Business License Request for a Mobile Veterinarian for Family Paws Mobile Veterinarian. | |
| | 3. City of Walthourville | Attorney Luke R. Moses & Ms. Shana T. Moss |
| | 2025 Defined Benefit Retirement Plan Ordinance Adoption. | |
| | 4. City of Walthourville | Chief Nicolas Maxwell |
| | Fire Code and Fee Adoption. | |
| | 5. City of Walthourville | Mayor and Council |
| | Millage Discussion. | |
| | 6. City of Walthourville | Mayor and Council |
| | Town of Allenhurst Fire Service. | |

**7. City of Walthourville
Charter Review Dates.**

Mayor and Council

IX.	Department Comments	City of Walthourville
	<ul style="list-style-type: none">• Water Department• Fire Department• Police Department	Mr. Patrick Golphin Chief Nicolas Maxwell Chief Christopher Reed
	X. Citizens Comments	Walthourville Citizens
	XI. Mayor's Update	Mayor Sarah B. Hayes
XII.	Elected Officials' Comments	City of Walthourville
	<ul style="list-style-type: none">• Mayor Pro Tem Luciria L. Lovette• Councilmember Mitchell Boston• Councilmember Patrick Underwood• Councilmember Bridgette Kelly• Councilmember Robert Dodd	
XIII.	Executive Session	None
XIV.	Adjournment	Mayor and Council

**When an Executive Session is needed, it is called for the following:
(Litigation, Personnel and Real Estate)**

City of Walthourville
Mayor and Council Meeting Minutes
January 28, 2025 @ 6:00 PM
Walthourville Police Department

I. Call to Order: The meeting was called to order by Mayor Sarah B. Hayes at 6:00 PM

II. Roll Call: The roll was taken by the City Clerk and in addition to Mayor Hayes the following members were present:

Mayor Pro Tem Luciria L. Lovette	Councilmember Mitchell Boston
Councilmember Patrick Underwood	Councilmember Bridgette Kelly
Councilmember Robert (Bob) Dodd	

The attendance of the Council constituted a quorum.

Attorney M. Ruberti was present in the absence of Attorney Luke R. Moses

III. Invocation was given by Mayor Sarah B. Hayes and a moment of silence was observed for Mr. Keontae Grider.

IV. Pledge of Allegiance was recited in unison.

V. Adoption of Agenda: Mayor Pro Tem Lovette and Councilmember Boston motioned to second with an amendment to the agenda. He stated he had a meeting scheduled with Liberty County that he wanted to address. Mayor Hayes asked what this meeting was pertaining to and she was not aware of any meeting. Councilmember Boston added that he wanted to inform the elected body. Mayor Hayes stated it would be respectful to inform her of the meeting and give her an opportunity to discuss the information. Mayor Hayes stated she would not allow this amendment, the City has a Special Called Meeting scheduled for February 4th and that those items could be addressed then. Mayor Hayes did not entertain the amendment. She asked for a counter motion to approve the agenda as it was written. Councilmember Dodd made the motion to approve, a second was not provided; therefore, the motion died for a lack of a second.

Mayor Hayes sought the advice of Attorney Ruberti who stated the Mayor had the purview to continue the meeting. She asked the City Clerk, Shana T. Moss, who stated she should follow the advice of the City Attorney.

VI. Adoption of Minutes

- January 14, 2025 Regular Meeting Minutes. The motion to approve was made by Councilmember Boston and the second was added by Councilmember Dodd.

Vote: 4-1: Motion Carried.

Members voting favorably were: Boston, Underwood, Kelly and Dodd.

Member opposed: Mayor Pro Tem Lovette who stated she had not had time to read the minutes.

- January 14, 2025 Executive Session Minutes were taken by City Attorney Luke R. Moses and he was not present to present them.

VII. Presentation(s)

None

VIII. Agenda Items

1. HB 581 Update

Attorney Andrew Ruberti

Presented an overview of HB 581. Key components of HB 581 which include:

- **Statewide homestead exemption:** Limits the annual increase in property values for tax purposes to the prior year's inflation rate
- **Property tax process reforms:** Includes procedural changes to property tax assessments and appeals
- **Local option sales tax:** Provides an optional sales tax to offset property taxes
- **Revenue reduction:** Limits the ability of school districts to collect local property taxes as property values rise

Local Governments are giving the option to opt of the statewide homestead exemption by advertising and holding three public hearings, passing a resolution to opt out and filing the resolution with the Secretary of State by March 1, 2025.

IX. Department Comments:

Water Department

Mr. Patrick Golphin

Reported that the new bills were generated and submitted to QS1. He stated the trash fee would be reflect on the bill as \$16.50 with a \$3.00 Administrative Fee.

Fire Department

Deputy Chief Chance Chandler

Reported the department responded to 92 calls. They answered the call for one structure fire in Allenhurst. Currently, Allenhurst does not have an IGA with the City and Councilmember Kelly wanted to know who would pay for the services. Mayor Hayes stated the Town of Allenhurst would be voting on the Fire Fee IGA on Monday February 3rd at their Council Meeting. Councilmember Underwood complimented the Fire Department for assisting with Long County Fire. He thanked the department for being good neighbors.

Police Department

Chief Christopher Reed

Reported the department would begin holding Neighborhood Watch meetings on February 20, 2025 at 6:00 PM at the department. February 21, 2025, BINGO will be held at the Department. He stated that Officer Wright had resigned, and several other officers have stated they might be exiting the department.

X. Citizens Comments

Walthourville Citizens

Mr. Brenton Nobles stated the city is in bad shape. He referenced the outsourcing of Sanitation to Atlantic Waste. He posed the question, "what are we getting out of this? "Why are the citizens being charged for?" He recommended the GBI be called in to see where the money has gone.

Ms. Alma Wells stated the city is in bad shape. The Elected Officials don't get along and it shows. She stated the Fire Fee was supposed to have been eliminated in 2024. Now, the Fire Fee is still \$25.00. She stated the Mayor and Council lied to the citizens. She looked at the bottled water sitting on the dais by the Elected Officials and she asked them, why they were drinking bottled water if the water is so good? Councilmember Boston stated he did not want a Fire Fee. The city was supposed to implement a millage; however, they did not want to immediately burden the citizens and they opted for a Fire Fee which was cheaper. He stated the Fire Fee was ongoing to defray the expenses of the Fire Department. He stated the city cannot continue operating at a deficit and that payroll needs to be downsized. Some employees might lose their jobs or reduce their pay. Ms. Wells said, "we asked for an audit and one hasn't been done." Mayor Pro Tem Lovette said the money for the audit was spent somewhere else. Councilmember Boston said the money was for a Forensic Audit and the city had to upgrade the computers

at City Hall. Mayor Hayes stated she had been in communication with the GBI, and an audit was not ruled out, she is in favor of an audit.

Ms. Patricia Green, stated the exchange between the Elected Officials over the agenda, blew her mind and upset her so badly she had to exit the Chamber. She stated she was disappointed; she has never seen the city in such bad conditions. She stated she was a member of the Council from 1983-2020 and she has never seen these interactions. She said the Mayor and Council must work together, there is no getting around it. She said she is so upset she feels that it would be best if Hinesville took it over. She said the Mayor and Council talk to each other so rudely and they should be on the same team.

Mr. Hakeem Cleary stated that perhaps citizens could research some city matters themselves and see how other cities operate. He stated disagreements between the elected officials will occur and some disagreements are good, but it is how you navigate those disagreements. He stated he does not have a problem with the Fire Fee.

XI. Mayor's Update

Mayor Sarah B. Hayes

Reported she has been in talks with Allenhurst about the Fire Fee for them. Atlantic Waste is doing a great job, she has been in constant communication with Mr. Sam Sullivan. The \$3.00 admin fee is for the billing.

XII. Elected Officials' Comments:

Mayor Pro Tem Luciria L. Lovette stated she has been pushing for a Forensic Audit, and she is still in favor of the audit.

Councilmember Mitchell Boston stated all public meetings should be assessable to all citizens. There are miliary members who are outside of the country, and they need to be able to see what is happening in the city. He added that people are going to bump heads, he wishes it was better. The budget needs to be balanced, he has been in business for over 15 years, and he has a plan to lower expenses. He has a plan to save the city millions.

Councilmember Patrick Underwood added that he agrees with everything that Councilmember Boston said. He referenced the agenda and requested the agenda be reverted to a prior format.

Councilmember Bridgette Kelly asked what year the audits stopped and why did the auditors quit. Mayor Hayes stated the last completed audit is 2020.

Mayor Hayes stated she stopped the recording due to the interactions of the Mayor and Council. She added that the behavior of the elected officials is embarrassing, our vendors and creditors watch the meeting, and they don't want anything to do with the city. She stated the behavior and climate of the Elected officials must get back to civility. She stated she began having work sessions and they stopped attending the work sessions. The work sessions were being conducted for the Elected Officials to hash out any differences prior to the regular meeting. She closed by saying we must get better.

Councilman Robert (Bob) Dodd reported the snow is gone; he doesn't foresee any snow within the next few weeks.

Adjournment: At 6:59 the motion to adjourn was made by Mayor Pro Tem Lovette and the second was added by Councilmember Underwood.

**City of Walthourville
Special Called Meeting Minutes
February 4, 2025 @ 6:00 PM
Walthourville Police Department**

- I. The meeting was called to order at 6:00 PM by Mayor Sarah B. Hayes.
- II. Roll Call was taken by the City Clerk with the following members present in addition to Mayor Hayes.

Councilmember Mitchell Boston

Councilmember Patrick Underwood

Councilmember Bridgette Kelly

Councilmember Robert (Bob) Dodd

Member Absent: Mayor Pro Tem Luciria L. Lovette

The attendance of the Council constituted a quorum.

Attorney Luke R. Moses was present.

III. Meeting Discussion

Mayor and Council

FY 2025 Budget. Councilmember Boston stated the city still needs to be conservative, because we are still spending more money than we have revenue for. Councilmember Kelly stated she reviewed the bank statement and she thinks the city is depositing the money into the wrong fund. She referenced a check from December 31st that was for a utility bill, and it was placed in the General Fund instead of the Water Fund. She wanted to know why this was done.

Water Supervisor, Mr. Patrick Golphin stated, City Hall is provided with a guide to deposit the amounts in from the city's software company. Every item on the city's bill is provided with a code and the system captures the amount for the Daily Cashier Report. City Hall runs the Cashier Report every morning and it is annotated what amounts are to be deposited into each fund. He added that City Hall does not perform the calculations; the city's accounting software provided accurate information to the city.

Councilmember Boston inquired about the vehicles that the council approved to sell. The Finance Manager, Mrs. Ivy Norris stated that some pertinent information that is needed for Gov Deals was not initially provided. She is working with the city's mechanic to obtain the necessary information.

He also added that he thinks an account needs to be created for Atlantic Waste, who is the city's private solid waste collection company. He further added that the city's audits should be the number one priority. The city needs to have audits for 2021, 2022, 2023, and 2024.

He additionally added that in hiring an auditor he feels the city should make a request for proposals. Mayor Hayes stated that Councilmember Kelly is spearheading the city's search for an auditor. Councilmember Kelly added that she is in communication with several auditors.

Councilmember Boston informed his colleagues that he met with the county, and it is no secret about the city's financials. He began to speak about personnel and Attorney Moses stated if the conversation involved personnel it would need to be done in Executive Session. Councilmember Boston asked if the lift stations have generators? Mr. Golphin replied, "No, the city's main lift station has the generator. Councilmember Boston asked Councilmember Dodd if the city can get generators? Councilmember Dodd who is the county's EMA Director stated yes and no. Generators are available during natural disasters but to just obtain a generator, typically that doesn't happen. Councilmember Dodd said the generators cost a lot to maintain and during natural disasters everyone throughout the state is vying for generators.

Councilmember Boston said he has been speaking with Liberty County Tax Assessor Mr. Keith Payne. Mr. Payne stated Ms. Moss has been a great resource. The city needs to certify the rollback rate before March. Councilmember Underwood asked Mayor Hayes, if the city has advertised for a grant writer. Mayor Hayes stated, "yes."

The council stated they needed to set dates for the city's charter review. The Council stated they would bring some dates to the February 11, 2025 regular Mayor and Council meeting.

At 6:25 PM a motion to enter into Executive Session for personnel was made by Councilmember Kelly and the second was added by Councilmember Boston.

Vote: 4-0: Motion Carried Unanimously.

At 7:10 PM a motion to exit Executive Session and re-enter into Special Called Meeting open session was made by Councilmember Boston and the second was added by Councilmember Underwood.

Vote: 4-0: Motion Carried Unanimously.

IV. Adjournment: At 7:11 PM a motion to adjourn was made by Councilmember Dodd and the second was added by Councilmember Kelly.

Vote: 4-0: Motion Carried Unanimously.

Liberty Consolidated Planning Commission – Report

Governing Authority: The City of Walthourville



Mayor & Council Date: February 11, 2025

Type of Permit: Business License – Home Based Business

Owner of Business: Nateisha Magruder

Business Managed By: Nateisha Magruder

Property Zoned: MFR (Multi-Family Residential)

Comments: This proposed business is a Home-Based Business that does full-service lawn care. The name of the business is Stealth Lawn Cuts, LLC. The location is 25 Broad Leaf Road. The Parcel Number is 064A049.

LCPC Zoning Recommendation: **APPROVAL**

* Contingent upon any other applicable requirements.

LCPC Staff:  2/3/25
Todd Kennedy Date

City of Walthourville Business License Division



Are you, the applicant, the corporation, LLC or any shareholder currently delinquent in payment of any taxes or fees to any state or local government? No If yes, please indicate the type of tax or fee, and the amount due with the reason the tax is delinquent.

NM If this property is zoned residential, no clients, employees, sales, deliveries, storage of inventory, or equipment (initials) are allowed on the premises. Only one commercial vehicle not to exceed 12,500 lbs Gross weight used as transportation by the occupant may be parked at the residence.

NM I swear or affirm that I have obtained or will obtain within thirty days of the date of this application a City of (initials) Walthourville Certificate of Occupancy as required by the city ordinances.

NM I will comply with the Zoning Restrictions stated above.
(initials)

I Nateisha Magruder, affirm that the facts stated by me are true, I understand any misrepresentation or fraudulent statement is grounds for automatic dismissal of this application and/revocation of the license. I understand that all signs displayed on my premise must be permitted by the City of Walthourville, I further understand that my business must operate in compliance with all applicable state, federal and local laws, ordinances and regulations, and that the granting of this occupation tax certificate or payment of this occupation tax does not waive the right of any federal, state or local entity to regulate and enforce laws, ordinances and regulations. I understand that all decisions of the Business License Division may be appealed to the City of Walthourville.

This 21st day of January, 2025.

Legibly print name Nateisha Magruder

Signature of applicant [Signature]

This application must be approved by the Liberty County Planning Commission

Tax Map & Parcel# 064A049 Zoning Classification MFR

Approved by: [Signature] - Todd Kenney Date Approved: 1/27/25

Date the request will be presented to Mayor and Council: 2-11-25

APPLICANT MUST COMPLETE THE AFFIDAVITS AND PROVIDE A SECURE AND VERIFIABLE DOCUMENT

Mailing Address: P.O Box K, Walthourville, GA 31333

Phone: (912) 368-7501

Office Location: 222 Busbee Road, Walthourville, GA 31333

Web site address: www.cityofwalthourville.com

O.C.G. A. § 50-36-1(e)(2) AFFIDAVIT

By executing this affidavit under oath, as an applicant for a loan, grant, tax credit and/or other public benefit, as referenced in O.C.G.A. § 50-36-1, administered by the Georgia Department of Community Affairs, the undersigned applicant verifies one of the following with respect to my application for a public benefit:

- 1) X I am a United States Citizen.
- 2) _____ I am a legal permanent resident of the United States.
- 3) _____ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____.

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G. A. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as: _____.

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. 16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed this the 21st day of January, 2025 in Walthourville (city), Georgia (state).

[Signature]
*Signature of Applicant

Nateisha Magruder
Printed Name of Applicant

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE

21 DAY OF January, 2025

[Signature]

NOTARY PUBLIC

My Commission Expires:

7-26-27



*This Affidavit must be signed by the same person who executes the Application Certification Form Letter



City of Walthourville Business License Division

APPLICATION FOR CHANGE IN LICENSE

FOR THE YEAR 2025 DATE 21 January ACCOUNT NUMBER _____
\$25.00 CHARGE FOR RELOCATION
\$25.00 CHARGE FOR NAME CHANGE OF BUSINESS

INDICATE THE CHANGE YOU ARE APPLYING FOR:

- () NAME
() ADDRESS
() NAME AND ADDRESS

CURRENT INFORMATION OF BUSINESS:

Current business name: Stealth Lawn Cuts LLC
Address: 25 Broad Leaf Rd Allenhurst, GA 31301
Owner: Nateisha Magruder
Manager: Nateisha Magruder
Nature of business: Full Service Lawn Care
Phone number: (912) 402-2967

COMPLETE ONLY THE SPACE THAT WOULD APPLY TO YOUR CHANGE:

New name of business: _____
New address of business: _____
New manager: _____
New phone number: _____

The undersigned affirms that the above statements are true and correct to the best of his/her knowledge and belief.

This 21 day of January, 2025

Nateisha Magruder
AUTHORIZED SIGNATURE OF APPLICANT

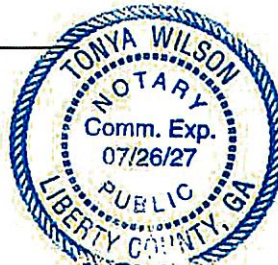
PERSONALLY before the undersigned appeared

Nateisha Magruder

who on Oath has sworn that the above information given therein is true and correct.

Sworn and subscribed before me this 21 day of January, 2025
STATE OF Georgia COUNTY OF Liberty CITY OF Hinesville

Vincent W. Wilson
NOTARY PUBLIC



Mailing Address: P.O Box K, Walthourville, GA 31333
Office Location: 222 Busbee Road, Walthourville, GA 31333

Phone: (912) 368-7501

Web site address: www.cityofwalthourville.com

CITY OF WALTHOURVILLE BUSINESS LICENSE DIVISION – PRIVATE EMPLOYER AFFIDAVIT

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for a business license, occupational tax certificate, or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d):

Section 1. Please check only one:

(A) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed more than ten (10) employees¹.

*** If you select Section 1(A), please fill out Section 2 and then execute below.

(B) X On January 1st of the below-signed year, the individual, firm, or corporation employed ten (10) or fewer employees.

*** If you select Section 1(B), please skip Section 2 and execute below.

Section 2.

The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:

Stealth Lawn Cuts, LLC.
Name of Private Employer

Federal Work Authorization User Identification Number

21 January 2025 Date of
Authorization

I hereby declare under penalty of perjury that the foregoing is true and correct. Executed on January 21st
20 25 in Walthourville (city), GA (state).

[Signature]
Signature of Authorized Officer or Agent

Nateisha Magruder
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE 21 DAY OF January, 2025.

[Signature] NOTARY PUBLIC

My Commission Expires: 7-26-27



¹ To determine the number of employees for purposes of this affidavit, a business must count its total number of employees company-wide, regardless of the city, state, or country in which they are based, working at least 35 hours a week.

Mailing Address: P.O Box K, Walthourville, GA 31333

Phone: (912) 368-7501

Office Location: 222 Busbee Road, Walthourville, GA 31333

Web site address: www.cityofwalthourville.com



City of Walthourville Business License Division

Application for corporation or Limited Liability Company LLC Occupation Tax Certificate

*The application must be filled out completely to obtain a City of Walthourville Occupation Tax Certificate. Payment must be filed with the application to obtain a City of Walthourville Occupation tax Certificate. This application will not be processed if it is not accompanied by the appropriate tax fee. **You will not be billed.** Please print with ink or type. In order for the appropriate tax or fee to be determined the application accompanied by all appropriate documents must be submitted in person.

Pursuant to The Georgia Immigration Reform Act that was passed by the State Legislature and signed by the Governor all persons applying for renewing a City of Walthourville Tax Certificate must provide a secure and verifiable document as required by O.C.G.A 50-36-1(e) (1) and sign and notarize the affidavit required by O.C.G.A 50-36-1 (e) (2) and the affidavit required by O.C.G.A 36-60-6 (d).

This Business is:

☒ New Application

☐ Ownership Change / Date ownership changed & Certificate # _____

☐ I am filling a name/or address change for Certificate# _____

Name business as Stealth Lawn Cuts, LLC

Business Phone#(912) 402-2907

Name of Corporation/LLC* _____

Business Address 25 Broad Leaf Rd, Allenhurst, GA 31301

Mailing Address 25 Broad Leaf Rd, Allenhurst, GA 31301

Home Address 25 Broad Leaf Rd City Allenhurst State GA Zip 31301

Email Address stealthlawncuts@gmail.com

Full Detailed Description of Business

Full Service Lawn Care

Number of employees (including ownership) in City of Walthourville 2

E-verify# (Required if 11 or more employees) _____

State Sales Tax ID# _____ Federal ID # _____

Owner Name Nateisha Magruder SS# _____ DOB 4 Dec 1979

DOES THIS BUSINESS REQUIRE A STATE LICENSE? ☒ (YES) _____ (NO)

(Please attach a copy of your state license or certification)

*** All electrical, mechanical, plumbing, well drilling contractors, salon, mobile home dealers, mobile home installers, and any other contractor that is required to have a State of Georgia License will be required to attach a copy of the license to this application before insurance.

***All commercially used building may be subject to an inspection for fire and safety code compliance prior to any certificate of occupancy or business license being issued.

FOR OFFICE USE ONLY

ZONING DEPT ☐ APPROVED ☐ DISAPPROVED BY _____ DATE _____

FIRE DEPT ☐ APPROVED ☐ DISAPPROVED BY _____ DATE _____

CITY COUNCIL ☐ APPROVED ☐ DISAPPROVED BY _____ DATE _____

BUSINESS LICENSE DEPT DATE RECEIVED _____

BUSINESS LICENSE ISSUANCE DATE _____

Mailing Address: P.O Box K, Walthourville, GA 31333

Phone: (912) 368-7501

Office Location: 222 Busbee Road, Walthourville, GA 31333

Web site address: www.cityofwalthourville.com

STATE OF GEORGIA

Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

ANNUAL REGISTRATION

Electronically Filed

Secretary of State

Filing Date: 1/10/2025 12:02:09 PM

BUSINESS INFORMATION

CONTROL NUMBER	23063277
BUSINESS NAME	Stealth Lawn Cuts LLC
BUSINESS TYPE	Domestic Limited Liability Company
EFFECTIVE DATE	01/10/2025
ANNUAL REGISTRATION PERIOD	2025

PRINCIPAL OFFICE ADDRESS

ADDRESS	25 Broad Leaf rd, Allenhurst, GA, 31301, USA
---------	--

REGISTERED AGENT

NAME	ADDRESS	COUNTY
Nateisha Magruder	25 Broad Leaf Rd, Allenhurst, GA, 31301, USA	Liberty

AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE	Nateisha Magruder
AUTHORIZER TITLE	Registered Agent

This map is for illustration purposes only. It is not suitable for site-specific decision making. The map is approximate and is not necessarily accurate to surveying or engineering standards. Liberty County GIS assumes no responsibility for the legal accuracy contained herein.

Liberty County PRISM 2.0

Areas

Carto Line

Override 1 Land Hook

Roads

Parcels



Liberty County GIS, Source: Esri, Navteq, Earthstar Geographics, and the GIS User

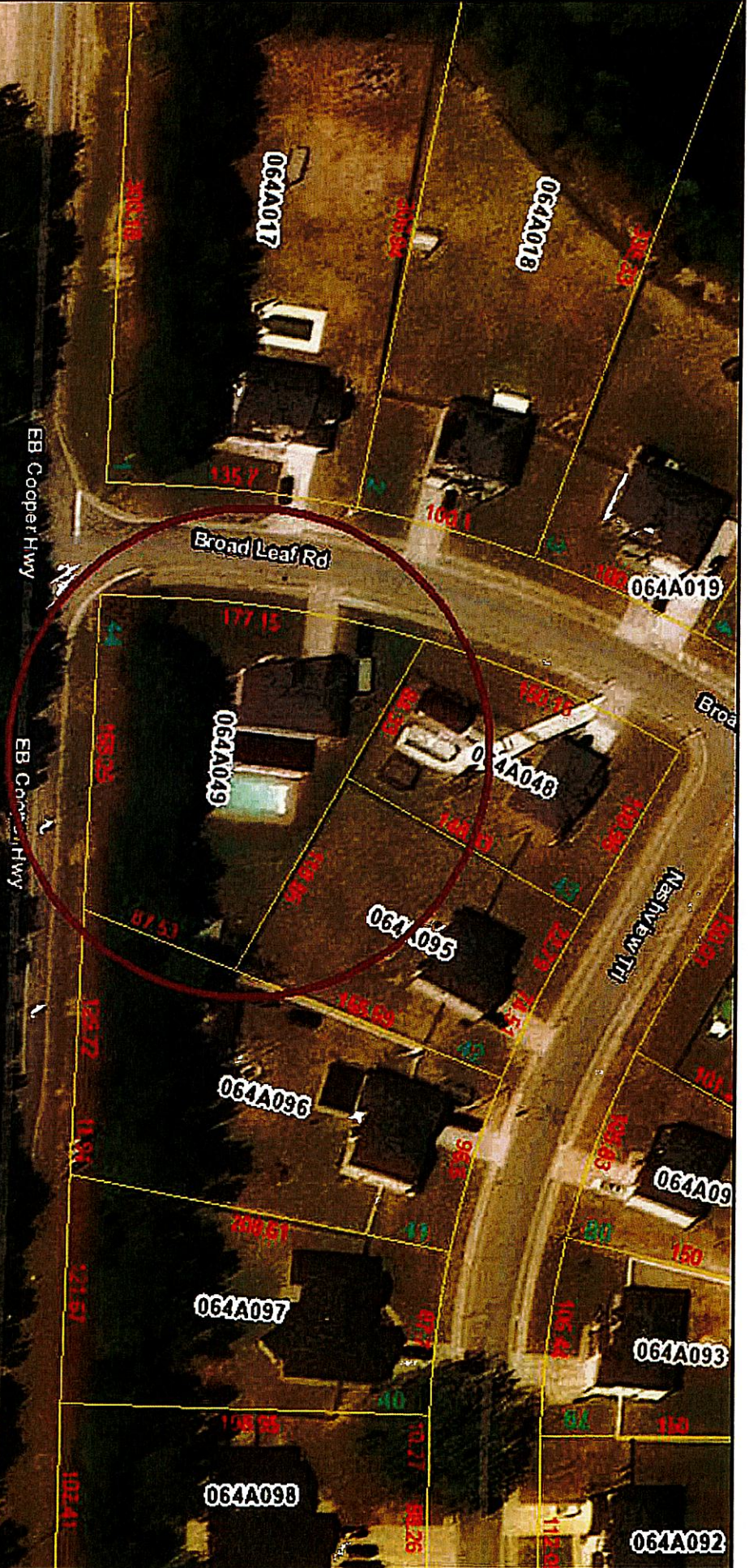
1 inch = 94 feet

0 0.015 0.03 mi



Liberty County
Assessors' Office
100 Main Street, Suite 1550
Hinesville, Georgia 31313
Phone: (912) 876-3568

Printed on 2/3/2025
<http://www.libertycountyga.com>



Liberty Consolidated Planning Commission – Report

Governing Authority: The City of Walthourville



Mayor & Council Date: February 11, 2025

Type of Permit: Business License – Mobile Veterinarian

Owner of Business: Kenneth Kinnard

Business Managed By: Kenneth Kinnard

Property Zoned: C-3 (Highway Commercial)

Comments: This proposed business is a Mobile Veterinarian Clinic that services cats and dogs with exams, vaccines, labs and wellness. The name of the business is Family Paws Mobile Vet. The location is 5782 W Oglethorpe Hwy. The Parcel Number is 041B012.

LCPC Zoning Recommendation: **APPROVAL**

* Contingent upon any other applicable requirements.

LCPC Staff:

Todd Kennedy

2/3/25

Date



City of Walthourville Business License Division

Mailing Address: P.O Box K
Walthourville, GA 31333
Office Location 222 Busbee Road
Walthourville, GA 31333
Phone:(912) 368-7501

Web site address- www.cityofwalthorville.com

**Application For corporation or limited Liability Company LLC
Occupation Tax Certificate**

*The application must be filled out completely to obtain a City of Walthourville Occupation Tax Certificate. Payment must be filed with the application to obtain a City of Walthourville Occupation tax Certificate. This application will not be processed if it is not accompanied by the appropriate tax fee. **You will not be billed.** Please print with ink or type. In order for the appropriate tax or fee to be determined the application accompanied by all appropriate documents must be submitted in person.

Pursuant to The Georgia Immigration Reform Act that was passed by the State Legislature and signed by the Governor all persons applying for renewing a City of Walthourville Tax Certificate must provide a secure and verifiable document as required by O.C.G.A 50-36-1(e) (1) and sign and notarize the affidavit required by O.C.G.A 50-36-1 (e) (2) and the affidavit required by O.C.G.A 36-60-6 (d).

This Business is: ☒ New Application
☐ Ownership Change / Date ownership changed & Certificate # _____
☐ I am filling a name/or address change for Certificate# _____

Name business as Family Paws Mobile Vet Business Phone#(912) 419-5756

Name of Corporation/LLC* Family Paws Mobile Vet

Business Address 12 Butler Ave PO Box 10 Midway, GA 31320

Mailing Address 12 Butler Ave PO Box 10 Midway, GA 31320

Email Address FamilyPawsMobile@outlook.com

Full Detailed Description of
Business Mobile Veterinarian Clinic that services cats and dogs with exams, vaccines, preventatives, labs, and wellness. No surgeries or Euthanasias. All services will be conducted in our mobile vehicles.

Date Business began in City of Walthourville _____

#of employees in City of Walthourville _____ E-verify# (Required if 11 or more employees) _____

State Sales Tax ID# _____ Federal ID # _____

Owner Name Kenneth Kinnard SS# _____ DOB 11-22-80

Home Address 340 Brigantine Dunmore Apt# City Midway State GA Zip 31320

*** All electrical, mechanical, plumbing, well drilling contractors, mobile home dealers, mobile home installers, and any other contractor that is required to have a State of Georgia License will be required to attach a copy of the license to this application before insurance.

***All commercially used building may be subject to an inspection for fire and safety code compliance prior to any certificate of occupancy or business license being issued.

Are you, the applicant the corporation, LLC or any shareholder currently delinquent in payment of any taxes or fees to any state or local government? No If yes, please indicate the type of tax or fee, and the amount due with the reason the tax is delinquent.

If this property is zoned residential, no clients Employees, sales, deliveries, storage of inventory, Or equipment are allowed on the premises. Only One commercial vehicle not to exceed 12,500 lbs Gross weight used as transportation by the occupant May be parked at the residence.

I swear or affirm that I have obtained or will obtain within thirty days of the date of this application a City of Walthourville Certificate of Occupancy as required by the city ordinances.

I will comply with the Zoning Restrictions stated above: KK
(initials)

Signature: _____

I Kenneth Kinnard affirm that the facts stated by me are true, I understand any misrepresentation or fraudulent statement is grounds for automatic dismissal of this application and/revocation of the license. I understand that all signs displayed on my premise must be permitted by the City of Walthourville, I further understand that my business must operated in compliances with all applicable state, federal & local laws, ordinances & regulations, & that the granting of this occupation tax certificate or payment of this occupation tax does not waive the right of any federal, state or local entity to regulate & enforce laws, ordinances & regulations. I understand that all decisions of Business License Division may be appealed to the City of Walthourville.

This _____ day of _____, 20 25.

Signature of applicant _____ legibly print name Kenneth Kinnard

This application must be approved by the Liberty County Planning Commission

Tax Map & Parcel# _____

Zoning Classification _____

Approved by: _____

Date Approved: _____

Date the request will be presented to Mayor and Council: _____

*****APPLICANT MUST COMPLETE THE AFFIDAVITS AND PROVIDE A SECURE AND VERIFIABLE DOCUMENT*****

O.C.G. A. § 50-36-1(e)(2) AFFIDAVIT

By executing this affidavit under oath, as an applicant for a loan, grant, tax credit and/or other public benefit, as referenced in O.C.G.A. § 50-36-1, administered by the Georgia Department of Community Affairs, the undersigned applicant verifies one of the following with respect to my application for a public benefit:

- 1) X I am a United States Citizen.
- 2) _____ I am a legal permanent resident of the United States.
- 3) _____ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____.

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G. A. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as:

_____.

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. 16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed this the 27 day of January, 2025 in Midway (city), GA (state).

Kenn Kinnard

*Signature of Applicant

Kenneth Kinnard

Printed Name of Applicant

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE

27 DAY OF January, 2025

Kelly P. Wiggins
NOTARY PUBLIC

My Commission Expires:

3-19-28



**This Affidavit must be signed by the same person who executes the Application Certification Form Letter*

Secure and Verifiable Documents Under O.C.G.A. § 50-36-2
Issued August 1, 2011 by the Office of the Attorney General, Georgia

The Illegal Immigration Reform and Enforcement Act of 2011 ("IIREA") provides that "[n]ot later than August 1, 2011, the Attorney General shall provide and make public on the Department of Law's website a list of acceptable secure and verifiable documents. The list shall be reviewed and updated annually by the Attorney General." O.C.G.A. § 50-36-2(f). The Attorney General may modify this list on a more frequent basis, if necessary.

The following list of secure and verifiable documents, published under the authority of O.C.G.A. § 50-36-2, contains documents that are verifiable for identification purposes, and documents on this list may not necessarily be indicative of residency or immigration status.

- A United States passport or passport card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- A United States military identification card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- A driver's license issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An identification card issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- A tribal identification card of a federally recognized Native American tribe, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer. A listing of federally recognized Native American tribes may be found at:
<http://www.bia.gov/WhoWeAre/BIA/OIS/TribalGovernmentServices/TribalDirectory/index.htm> [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- A United States Permanent Resident Card or Alien Registration Receipt Card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An Employment Authorization Document that contains a photograph of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- A passport issued by a foreign government [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]

- A Merchant Mariner Document or Merchant Mariner Credential issued by the United States Coast Guard [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- A Free and Secure Trade (FAST) card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]
- A NEXUS card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]
- A Secure Electronic Network for Travelers Rapid Inspection (SENTRI) card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]
- A driver's license issued by a Canadian government authority [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- A Certificate of Citizenship issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-560 or Form N-561) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- A Certificate of Naturalization issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-550 or Form N-570) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- In addition to the documents listed herein, if, in administering a public benefit or program, an agency is required by federal law to accept a document or other form of identification for proof of or documentation of identity, that document or other form of identification will be deemed a secure and verifiable document solely for that particular program or administration of that particular public benefit. [O.C.G.A. § 50-36-2(c)]

Private Employer Affidavit Pursuant To O.C.G.A. § 36-60-6(d)

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for a business license, occupational tax certificate, or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d):

Section 1. Please check only one:

(A) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed more than ten (10) employees¹.

*** If you select Section 1(A), please fill out Section 2 and then execute below.

(B) X _____ On January 1st of the below-signed year, the individual, firm, or corporation employed ten (10) or fewer employees.

*** If you select Section 1(B), please skip Section 2 and execute below.

Section 2.

The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:

Name of Private Employer

Federal Work Authorization User Identification Number

Date of Authorization

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, __, 2015 in _____ (city), GA (state).

Signature of Authorized Officer or Agent

Kenneth Kinnard (owner)

Printed Name and Title of Authorized Officer or Agent

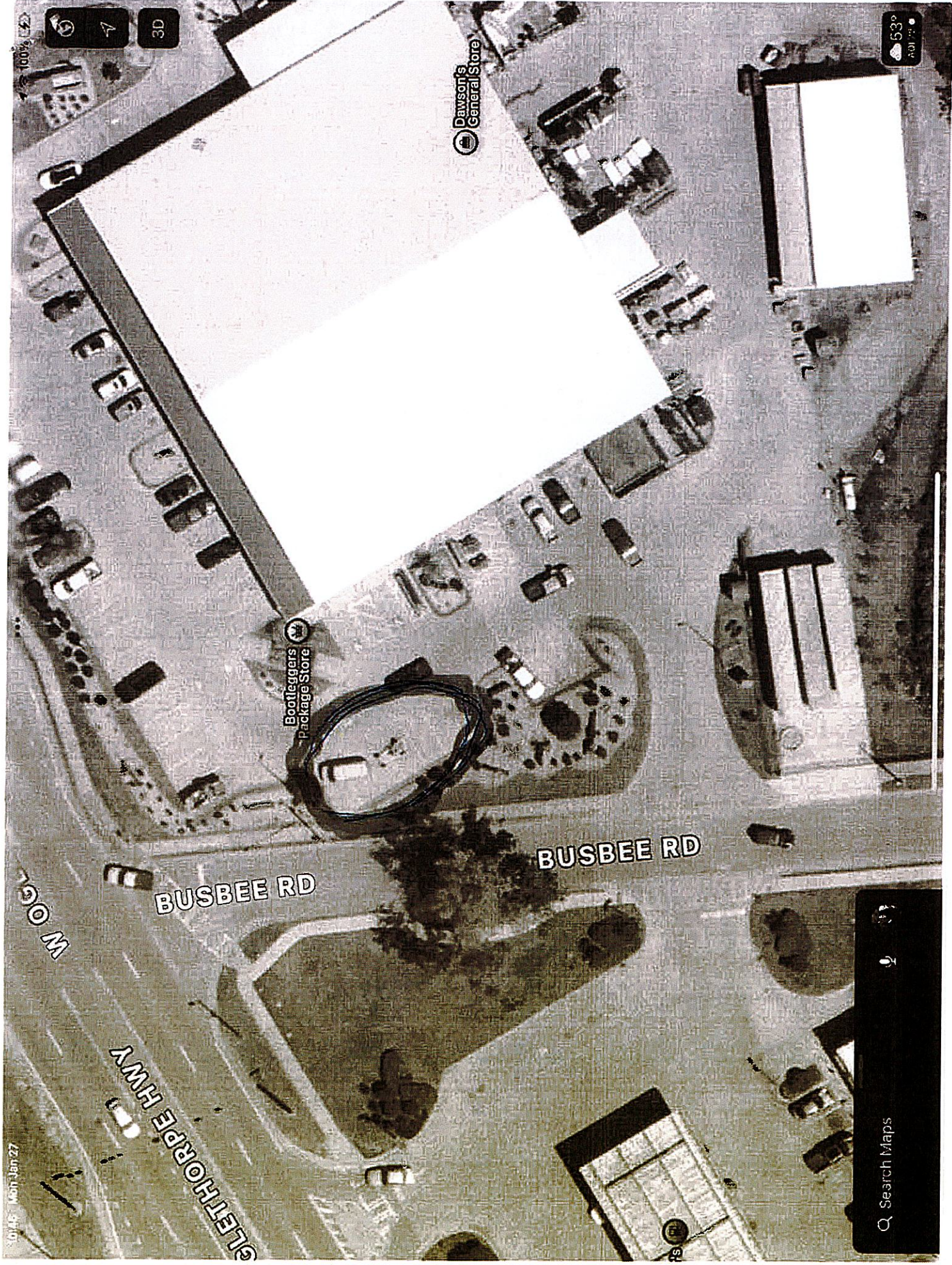
SUBSCRIBED AND SWORN BEFORE ME

ON THIS THE _____ DAY OF _____, 201__.

NOTARY PUBLIC

My Commission Expires: _____

¹ To determine the number of employees for purposes of this affidavit, a business must count its total number of employees company-wide, regardless of the city, state, or country in which they are based, working at least 35 hours a week.



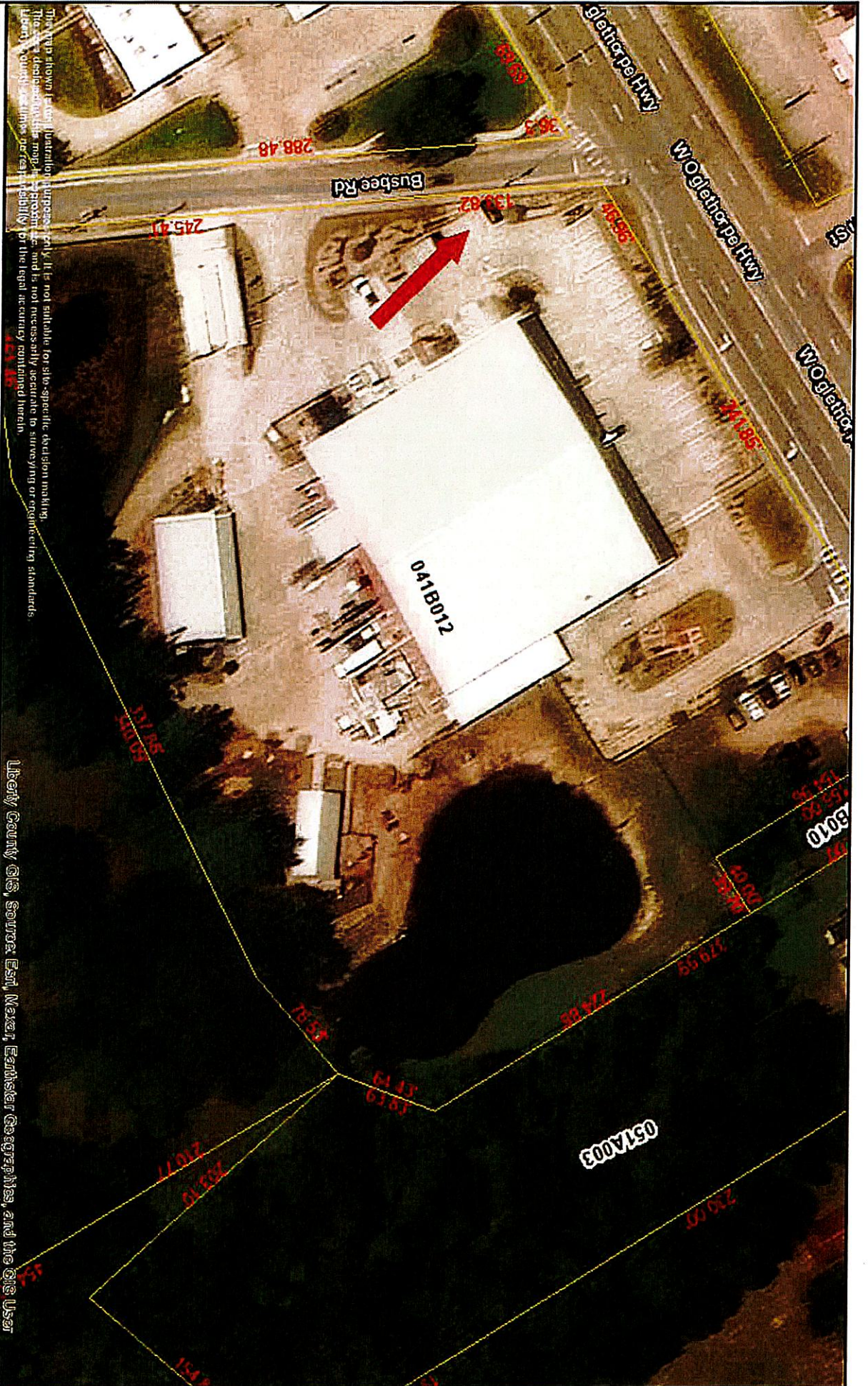
100% (22)

3D

53°
AUG 22

10:45 Mon Jan 27

Q Search Maps



This map is shown for illustrative purposes only. It is not suitable for site-specific decision making. The data displayed on this map may be approximate, and is not necessarily accurate to surveying or engineering standards. Liberty County Assessor's Office disclaims any responsibility for the legal accuracy contained herein.

Liberty County PRISM 2.0

Areas

Override 1

Roads

Parcels

Carto Line

Land Hook

Liberty County GIS, Source Est, Naza, Earthstar Geographics, and the GIS User



Liberty County
Assessors' Office

100 Main Street, Suite 1550
Hinesville, Georgia 31313

Phone: (912) 876-3568

0 0.015 0.03 mi
1 inch = 94 feet



Printed on 2/3/2025
<http://www.libertycountyga.com>

GEORGIA MUNICIPAL EMPLOYEES
BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

AN ORDINANCE
and
ADOPTION AGREEMENT
for

City of Walthourville

Form Pre-approved Plan Adoption Agreement
Amended and Restated for Third Six-Year Cycle, 2020 Cumulative List

TABLE OF CONTENTS

	<u>PAGE</u>
I. AN ORDINANCE	1
II. GMEBS DEFINED BENEFIT RETIREMENT PLAN	
ADOPTION AGREEMENT	2
1. ADMINISTRATOR	2
2. ADOPTING EMPLOYER.....	2
3. GOVERNING AUTHORITY	2
4. PLAN REPRESENTATIVE.....	2
5. PENSION COMMITTEE.....	3
6. TYPE OF ADOPTION	3
7. EFFECTIVE DATE	3
8. PLAN YEAR	5
9. CLASSES OF ELIGIBLE EMPLOYEES.....	5
A. Eligible Regular Employees	5
B. Elected or Appointed Members of the Governing Authority	5
10. ELIGIBILITY CONDITIONS.....	6
A. Hours Per Week (Regular Employees).....	6
B. Months Per Year (Regular Employees)	6
11. WAITING PERIOD.....	7
12. ESTABLISHING PARTICIPATION IN THE PLAN	7
13. CREDITED SERVICE	7
A. Credited Past Service with Adopting Employer	8
B. Prior Military Service	9
C. Prior Governmental Service.....	10
D. Leave Conversion for Unused Paid Time Off (e.g., Sick, Vacation, or Personal Leave).....	12
14. RETIREMENT ELIGIBILITY.....	13
A. Early Retirement Qualifications	13
B. Normal Retirement Qualifications	14
C. Alternative Normal Retirement Qualifications	16
D. Disability Benefit Qualifications	20
15. RETIREMENT BENEFIT COMPUTATION.....	20
A. Maximum Total Credited Service.....	20
B. Monthly Normal Retirement Benefit Amount.....	21
C. Monthly Early Retirement Benefit Amount	23
D. Monthly Late Retirement Benefit Amount (check one):	25
E. Monthly Disability Benefit Amount	25
F. Minimum/Maximum Benefit For Elected Officials	26
16. SUSPENSION OF BENEFITS FOLLOWING BONA FIDE SEPARATION OF SERVICE; COLA.....	26

A.	Re-Employment as Eligible Employee After Normal, Alternative Normal, or Early Retirement and Following Bona Fide Separation of Service (see Basic Plan Document Section 6.06(c) Regarding Re-Employment as an Ineligible Employee and Basic Plan Document Section 6.06(e) and (f) Regarding Re-Employment After Disability Retirement)	26
B.	Cost Of Living Adjustment.....	28
17.	TERMINATION OF EMPLOYMENT BEFORE RETIREMENT; VESTING	28
A.	Eligible Regular Employees	28
B.	Elected or Appointed Members of the Governing Authority	29
18.	PRE-RETIREMENT DEATH BENEFITS	30
A.	In-Service Death Benefit.....	30
B.	Terminated Vested Death Benefit.....	31
19.	EMPLOYEE CONTRIBUTIONS	32
20.	MODIFICATION OF THE TERMS OF THE ADOPTION AGREEMENT	33
21.	TERMINATION OF THE ADOPTION AGREEMENT	33
22.	EMPLOYER ADOPTION AND AUTHORIZATION FOR AMENDMENTS	34

I. AN ORDINANCE

An Ordinance to amend and restate the Retirement Plan for the Employees of the City of Walthourville, Georgia, in accordance with and subject to the terms and conditions set forth in the attached Adoption Agreement, any Addendum to the Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Basic Plan Document, and the GMEBS Trust Agreement. When accepted by the authorized officers of the City and GMEBS, the foregoing shall constitute a Contract between the City and GMEBS, all as authorized and provided by O.C.G.A. § 47-5-1 et seq.

BE IT ORDAINED by the Mayor and Council of the City of Walthourville, Georgia, and it is hereby ordained by the authority thereof:

Section 1. The Retirement Plan for the Employees of the City of Walthourville, Georgia, is hereby amended and restated as set forth in and subject to the terms and conditions stated in the following Adoption Agreement, any Addendum to the Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Basic Plan Document, and the GMEBS Trust Agreement.

Ordinance continued on page 37

II. GMEBS DEFINED BENEFIT RETIREMENT PLAN **ADOPTION AGREEMENT**

1. ADMINISTRATOR

Georgia Municipal Employees Benefit System
201 Pryor Street, SW
Atlanta, Georgia 30303
Telephone: 404-688-0472
Facsimile: 404-577-6663

2. ADOPTING EMPLOYER

Name: **City of Walthourville, Georgia**

3. GOVERNING AUTHORITY

Name: **Mayor and Council**
Address: **P.O. Box K, Walthourville, GA 31333-0911**
Phone: **(912) 368-7501**
Facsimile: **(912) 368-2903**

4. PLAN REPRESENTATIVE

[To represent Governing Authority in all communications with GMEBS and Employees]
(See Section 2.49 of Basic Plan Document)

Name: **City Clerk**
Address: **P.O. Box K, Walthourville, GA 31333-0911**
Phone: **(912) 368-7501**
Facsimile: **(912) 368-2903**

5. PENSION COMMITTEE

[Please designate members by position. If not, members of Pension Committee shall be determined in accordance with Article XIV of the Basic Plan Document]

Pension Committee shall be as provided in Article XIV of the Basic Plan Document, except that the two employee representatives will be appointed annually by the Governing Authority.

Pension Committee Secretary: **City Clerk**
Address: **P.O. Box K, Walthourville, GA 31333-0911**
Phone: **(912) 368-7501**
Facsimile: **(912) 368-2903**

6. TYPE OF ADOPTION

This Adoption Agreement is for the following purpose (**check one**):

- ☐ This is a new defined benefit plan adopted by the Adopting Employer for its Employees. This plan does not replace or restate an existing defined benefit plan.
- ☐ This is an amendment and restatement of the Adopting Employer's preexisting non-GMEBS defined benefit plan.
- ☒ This is an amendment and restatement of the Adoption Agreement previously adopted by the Employer, as follows (**check one or more as applicable**):
 - ☒ To update the Plan to comply with the PATH Act, and other applicable federal laws and guidance under IRS Notice 2020-14 (the 2020 Cumulative List).
 - ☐ To make the following amendments to the Adoption Agreement (**must specify below revisions made in this Adoption Agreement; all provisions must be completed in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____

7. EFFECTIVE DATE

NOTE: This Adoption Agreement and any Addendum, with the accompanying Basic Plan Document, is designed to comply with Internal Revenue Code Section 401(a), as applicable to a governmental qualified defined benefit plan, and is part of the GMEBS Defined Benefit Retirement Plan. Plan provisions designed to comply with certain provisions of the Protecting Americans from Tax Hikes Act of 2015 ("PATH Act"); and Plan provisions designed to comply with certain provisions of additional changes in federal law and guidance from the Internal Revenue Service under Internal Revenue Service Notice 2020-14 (the 2020 Cumulative List) are effective as of the applicable effective dates set forth in the Adoption Agreement and Basic Plan Document. By adopting this Adoption Agreement, with its accompanying Basic Plan Document, the Adopting Employer is adopting a plan document intended to comply with Internal Revenue

Code Section 401(a), as updated by the PATH Act and the 2020 Cumulative List with the applicable effective dates.

- (1) **Complete this item (1) only if this is a new defined benefit plan which does not replace or restate an existing defined benefit plan.**

The effective date of this Plan is ____.

(insert effective date of this Adoption Agreement but not earlier than the first day of the current Plan Year in which the Plan is adopted).

- (2) **Complete this item (2) only if this Plan is being adopted to replace a non-GMEBS defined benefit plan.**

Except as otherwise specifically provided in the Basic Plan Document or in this Adoption Agreement, the effective date of this restatement shall be ____ **(insert effective date of this Adoption Agreement but not earlier than the first day of the current Plan Year in which the Plan is adopted (unless a retroactive corrective amendment is permitted under EPCRS, Rev. Proc. 2021-30 (or subsequent updated guidance))).** This Plan is intended to replace and serve as an amendment and restatement of the Employer's preexisting plan, which became effective on ____ **(insert original effective date of preexisting plan).**

- (3) **Complete this item (3) only if this is an amendment and complete restatement of the Adopting Employer's existing GMEBS defined benefit plan.**

Except as otherwise specifically provided in the Basic Plan Document or in this Adoption Agreement, the effective date of this restatement shall be the date of its approval by the Governing Authority **(insert effective date of this Adoption Agreement but not earlier than the first day of the current Plan Year in which the Plan is adopted (unless a retroactive corrective amendment is permitted under EPCRS, Rev. Proc. 2021-30 (or subsequent updated guidance))).**

This Plan is adopted as an amendment and restatement of the Employer's preexisting GMEBS Adoption Agreement, which became effective on January 28, 2020 **(insert effective date of most recent Adoption Agreement preceding this Adoption Agreement).**

The Employer's first Adoption Agreement became effective January 1, 2003 **(insert effective date of Employer's first GMEBS Adoption Agreement).** The Employer's GMEBS Plan was originally effective December 1, 1992 **(insert effective date of Employer's original GMEBS Plan).** (If the Employer's Plan was originally a non-GMEBS Plan, then the Employer's non-GMEBS Plan was originally effective ____ **(if applicable, insert effective date of Employer's original non-GMEBS Plan).**)

8. PLAN YEAR

Plan Year means (check one):

- ☐ Calendar Year
- ☐ Employer Fiscal Year commencing _____.
- ☒ Other (must specify month and day commencing): December 1.

9. CLASSES OF ELIGIBLE EMPLOYEES

Only Employees of the Adopting Employer who meet the Basic Plan Document's definition of "Employee" may be covered under the Adoption Agreement. Eligible Employees shall not include non-governmental employees, independent contractors, leased employees, nonresident aliens, or any other ineligible individuals, and this Section 9 must not be completed in a manner that violates the "exclusive benefit rule" of Internal Revenue Code Section 401(a)(2).

A. Eligible Regular Employees

Regular Employees include Employees, other than elected or appointed members of the Governing Authority or Municipal Legal Officers, who are regularly employed in the services of the Adopting Employer. Subject to the other conditions of the Basic Plan Document and the Adoption Agreement, the following Regular Employees are eligible to participate in the Plan (check one):

- ☒ **ALL** - All Regular Employees, provided they satisfy the minimum hour and other requirements specified under "Eligibility Conditions" below.
- ☐ **ALL REGULAR EMPLOYEES EXCEPT** for the following employees (must specify; specific positions are permissible; specific individuals may not be named): _____.

B. Elected or Appointed Members of the Governing Authority

An Adopting Employer may elect to permit participation in the Plan by elected or appointed members of the Governing Authority and/or Municipal Legal Officers, provided they otherwise meet the Basic Plan Document's definition of "Employee" and provided they satisfy any other requirements specified by the Adopting Employer. Municipal Legal Officers to be covered must be specifically identified by position. Subject to the above conditions, the Employer hereby elects the following treatment for elected and appointed officials:

(1) Elected or Appointed Members of the Governing Authority (check one):

- ☐ **ARE NOT** eligible to participate in the Plan.
- ☒ **ARE** eligible to participate in the Plan.

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date, or special waiting period provision): _____.

(2) **Municipal Legal Officers (check one):**

- ☒ **ARE NOT** eligible to participate in the Plan.
- ☐ **ARE** eligible to participate in the Plan. The term "Municipal Legal Officer" shall include only the following positions (**must specify - specific positions are permissible; specific individuals may not be named**): _____.

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date) (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____.

10. ELIGIBILITY CONDITIONS

A. Hours Per Week (Regular Employees)

The Adopting Employer may specify a minimum number of work hours per week which are required to be scheduled by Regular Employees in order for them to become and remain "Eligible Regular Employees" under the Plan. **It is the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied.** The Employer hereby elects the following minimum hour requirement for Regular Employees:

- ☐ No minimum
- ☒ 20 hours/week (regularly scheduled)
- ☐ 30 hours/week (regularly scheduled)
- ☐ Other: _____ (must not exceed 40 hours/week regularly scheduled)

Exceptions: If a different minimum hour requirement applies to a particular class or classes of Regular Employees, please specify below the classes to whom the different requirement applies and indicate the minimum hour requirement applicable to them.

Class(es) of Regular Employees to whom exception applies (**must specify - specific positions are permissible; specific individuals may not be named**): _____.

Minimum hour requirement applicable to excepted Regular Employees:

- ☐ No minimum
- ☐ 20 hours/week (regularly scheduled)
- ☐ 30 hours/week (regularly scheduled)
- ☐ Other: _____ (must not exceed 40 hours/week regularly scheduled)

B. Months Per Year (Regular Employees)

The Adopting Employer may specify a minimum number of work months per year which are required to be scheduled by Regular Employees in order for them to become and remain "Eligible Employees" under the Plan. **It is the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied.** The Employer hereby elects the following minimum requirement for Regular Employees:

- ☐ No minimum
- ☒ At least 5 months per year (regularly scheduled)

Exceptions: If different months per year requirements apply to a particular class or classes of Regular Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named):** _____.

The months to year requirement for excepted class(es) are:

- ☐ No minimum
- ☐ At least _____ months per year (regularly scheduled)

11. WAITING PERIOD

Except as otherwise provided in Section 4.02(b) of the Basic Plan Document, Eligible Regular Employees shall not have a waiting period before participating in the Plan. Likewise, elected or appointed members of the Governing Authority and Municipal Legal Officers, if eligible to participate in the Plan, shall not have a waiting period before participating in the Plan.

12. ESTABLISHING PARTICIPATION IN THE PLAN

Participation in the Plan is considered mandatory for all Eligible Employees who satisfy the eligibility conditions specified in the Adoption Agreement, except as provided in Section 4.03(e) of the Basic Plan Document. However, the Employer may specify below that participation is optional for certain classes of Eligible Employees, including Regular Employees, elected or appointed members of the Governing Authority, Municipal Legal Officers, City Managers, and/or Department Heads. If participation is optional for an Eligible Employee, then in order to become a Participant, the Employee must make a written election to participate within 120 days after employment, election or appointment to office, or if later, the date the Employee first becomes eligible to participate in the Plan. The election is irrevocable, and the failure to make the election within the 120 day time limit shall be deemed an irrevocable election not to participate in the Plan.

Classes for whom participation is optional **(check one):**

- ☒ None (Participation is mandatory for all Eligible Employees except as provided in Section 4.03(e) of the Basic Plan Document).
- ☐ Participation is optional for the following Eligible Employees **(must specify - specific positions are permissible; specific individuals may not be named; all positions or classes specified must be Eligible Employees):** _____.

13. CREDITED SERVICE

In addition to Current Credited Service the Adopting Employer may include as Credited Service the following types of service:

A. Credited Past Service with Adopting Employer

Credited Past Service means the number of years and complete months of Service with the Adopting Employer prior to the date an Eligible Employee becomes a Participant which are treated as credited service under the Plan.

(1) Eligible Employees Employed on Original Effective Date of GMEBS Plan.

With respect to Eligible Employees who are employed by the Adopting Employer on the original Effective Date of the Employer's GMEBS Plan, Service with the Adopting Employer prior to the date the Eligible Employee becomes a Participant (including any Service prior to the Effective Date of the Plan) shall be treated as follows **(check one)**:

- ☒ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).
- ☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except for Service rendered prior to _____ **(insert date)**.
- ☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except as follows **(must specify other limitation in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.
- ☐ No Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

(2) Previously Employed, Returning to Service after Original Effective Date. If an Eligible Employee is not employed on the original Effective Date of the Employer's GMEBS Plan, but returns to Service with the Adopting Employer sometime after the Effective Date, said Eligible Employee's Service prior to becoming a Participant (including any Service prior the Effective Date) shall be treated as follows **(check one)**:

- ☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), subject to any limitations imposed above with respect to Eligible Employees employed on the Effective Date.
- ☒ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), provided that after returning to employment, the Eligible Employee performs Service equal to the period of the break in Service or one (1) year, whichever is less. Any limitations imposed above with respect to Eligible Employees employed on the Effective Date shall also apply.
- ☐ No Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

Other limitation(s) on Recognition of Credited Past Service **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2))**

and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i): In addition to the above limitations, Credited Past Service shall not include any tenure of office as an elected or appointed member of the Governing Authority unless the Participant was serving as an elected or appointed member of the Governing Authority or Eligible Regular Employee on December 1, 1992.

(3) Eligible Employees Initially Employed After Effective Date. If an Eligible Employee's initial employment date is after the original Effective Date of the Employer's GMEBS Plan, said Employee's Credited Past Service shall include only the number of years and complete months of Service from the Employee's initial employment date to the date the Employee becomes a Participant in the Plan.

(4) Newly Eligible Classes of Employees. If a previously ineligible class of Employees becomes eligible to participate in the Plan, the Employer must specify in an addendum to this Adoption Agreement whether and to what extent said Employees' prior service with the Employer shall be treated as Credited Past Service under the Plan.

B. Prior Military Service

Note: This Section does not concern military service required to be credited under USERRA – See Section 3.02 of the Basic Plan Document for rules on the crediting of USERRA Military Service.

(1) Credit for Prior Military Service.

The Adopting Employer may elect to treat military service rendered prior to a Participant's initial employment date or reemployment date as Credited Service under the Plan. Unless otherwise specified by the Employer under "Other Conditions" below, the term "Military Service" shall be as defined in the Basic Plan Document. Except as otherwise required by federal or state law or under "Other Conditions" below, Military Service shall not include service which is credited under any other local, state, or federal retirement or pension plan.

Military Service credited under this Section shall not include any service which is otherwise required to be credited under the Plan by federal or state law. Prior Military Service shall be treated as follows (**check one**):

- ☒ Prior Military Service is **not** creditable under the Plan (**if checked, skip to Section 13.C. – Prior Governmental Service**).
- ☐ Prior Military Service shall be counted as Credited Service for the following purposes (check one or more as applicable):
 - ☐ Computing amount of benefits payable.
 - ☐ Meeting minimum service requirements for vesting.
 - ☐ Meeting minimum service requirements for benefit eligibility.

(2) Maximum Credit for Prior Military Service.

Credit for Prior Military Service shall be limited to a maximum of _____ years (**insert number**).

(3) Rate of Accrual for Prior Military Service.

Credit for Prior Military Service shall accrue at the following rate **(check one)**:

- ☐ One month of military service credit for every _____ month(s) **(insert number)** of Credited Service with the Adopting Employer.
- ☐ One year of military service credit for every _____ year(s) **(insert number)** of Credited Service with the Adopting Employer.
- ☐ All military service shall be creditable (subject to any caps imposed above) after the Participant has completed _____ years **(insert number)** of Credited Service with the Employer.
- ☐ Other requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

(4) Payment for Prior Military Service Credit (check one):

- ☐ Participants shall **not** be required to pay for military service credit.
- ☐ Participants shall be required to pay for military service credit as follows:
 - ☐ The Participant must pay _____% of the actuarial cost of the service credit (as defined below).
 - ☐ The Participant must pay an amount equal to **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

Other Conditions for Award of Prior Military Service Credit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

(5) Limitations on Service Credit Purchases. Unless otherwise specified in an Addendum to the Adoption Agreement, for purposes of this Section and Section 13.C. concerning prior governmental service credit, the term "actuarial cost of service credit" is defined as set forth in the Service Credit Purchase Addendum. In the case of a service credit purchase, the Participant shall be required to comply with any rules and regulations established by the GMEBS Board of Trustees concerning said purchases.

C. Prior Governmental Service

Note: A Participant's prior service with other GMEBS employers shall be credited for purposes of satisfying the minimum service requirements for Vesting and eligibility for Retirement and pre-retirement death benefits as provided under Section 9.05 of the Basic Plan Document, relating to portability service. This Section 13(C) does not need to be completed in order for Participants to receive this portability service credit pursuant to Section 9.05 of the Basic Plan Document.

(1) Credit for Prior Governmental Service.

The Adopting Employer may elect to treat governmental service rendered prior to a Participant's initial employment date or reemployment date as creditable service under the Plan. Subject to any limitations imposed by law, the term "prior governmental service" shall be as defined by the Adopting Employer below. The Employer elects to treat prior governmental service as follows **(check one)**:

- ☒ Prior governmental service is **not** creditable under the Plan **(if checked, skip to Section 13.D. – Unused Sick/Vacation Leave)**.
- ☐ Prior governmental service shall be counted as Credited Service for the following purposes under the Plan **(check one or more as applicable)**:
 - ☐ Computing amount of benefits payable.
 - ☐ Meeting minimum service requirements for vesting.
 - ☐ Meeting minimum service requirements for benefit eligibility.

(2) Definition of Prior Governmental Service.

Prior governmental service shall be defined as follows: **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

Unless otherwise specified above, prior governmental service shall include only full-time service (minimum hour requirement same as that applicable to Eligible Regular Employees).

(3) Maximum Credit for Prior Governmental Service.

Credit for prior governmental service shall be limited to a maximum of _____ years **(insert number)**.

(4) Rate of Accrual for Prior Governmental Service Credit.

Credit for prior governmental service shall accrue at the following rate **(check one)**:

- ☐ One month of prior governmental service credit for every _____ month(s) **(insert number)** of Credited Service with the Adopting Employer.
- ☐ One year of prior governmental service credit for every _____ year(s) **(insert number)** of Credited Service with the Adopting Employer.
- ☐ All prior governmental service shall be creditable (subject to any caps imposed above) after the Participant has completed _____ years **(insert number)** of Credited Service with the Adopting Employer.
- ☐ Other requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

(5) **Payment for Prior Governmental Service Credit.**

- ☐ Participants shall **not** be required to pay for governmental service credit.
- ☐ Participants shall be required to pay for governmental service credit as follows:
 - ☐ The Participant must pay ____% of the actuarial cost of the service credit.
 - ☐ The Participant must pay an amount equal to **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):** _____.

Other Conditions for Award of Prior Governmental Service Credit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):** _____.

D. **Leave Conversion for Unused Paid Time Off (e.g., Sick, Vacation, or Personal Leave)**

(1) **Credit for Unused Paid Time Off.**

Subject to the limitations in Section 3.01 of the Basic Plan Document, an Adopting Employer may elect to treat accumulated days of unused paid time off for a terminated Participant, for which the Participant is not paid, as Credited Service. The only type of leave permitted to be credited under this provision is leave from a paid time off plan which qualifies as a bona fide sick and vacation leave plan (which may include sick, vacation or personal leave) and which the Participant may take as paid leave without regard to whether the leave is due to illness or incapacity. The Credited Service resulting from the conversion of unused paid time off must not be the only Credited Service applied toward the accrual of a normal retirement benefit under the Plan. The Pension Committee shall be responsible to certify to GMEBS the total amount of unused paid time off that is creditable hereunder.

Important Note: Leave cannot be converted to Credited Service in lieu of receiving a cash payment. If the Employer elects treating unused paid time off as Credited Service, the conversion to Credited Service will be automatic, and the Participant cannot request a cash payment for the unused paid time off.

The Employer elects the following treatment of unused paid time off:

- ☒ Unused paid time off shall **not** be treated as Credited Service **(if checked, skip to Section 14 – Retirement Eligibility).**
- ☐ The following types of unused paid time off for which the Participant is not paid shall be treated as Credited Service under the Plan **(check one or more as applicable):**
 - ☐ Unused sick leave
 - ☐ Unused vacation leave

- ☐ Unused personal leave
- ☐ Other paid time off (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

(2) Minimum Service Requirement.

In order to receive credit for unused paid time off, a Participant must meet the following requirement at termination (**check one**):

- ☐ The Participant must be 100% vested in a normal retirement benefit.
- ☐ The Participant must have at least _____ years (**insert number**) of Total Credited Service (not including leave otherwise creditable under this Section).
- ☐ Other (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____.

(3) Use of Unused Paid Time Off Credit. Unused paid time off for which the Participant is not paid shall count as Credited Service for the following purposes under the Plan (**check one or more as applicable**):

- ☐ Computing amount of benefits payable.
- ☐ Meeting minimum service requirements for vesting.
- ☐ Meeting minimum service requirements for benefit eligibility.

(4) Maximum Credit for Unused Paid Time Off.

Credit for unused paid time off for which the Participant is not paid shall be limited to a maximum of ____ months (**insert number**).

(5) Computation of Unused Paid Time Off.

Unless otherwise specified by the Adopting Employer under "Other Conditions" below, each twenty (20) days of creditable unused paid time off shall constitute one (1) complete month of Credited Service under the Plan. Partial months shall not be credited.

(6) Other Conditions (please specify, subject to limitations in Section 3.01 of Basic Plan Document; must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

14. RETIREMENT ELIGIBILITY

A. Early Retirement Qualifications

Early retirement qualifications are (**check one or more as applicable**):

- ☒ Attainment of age 55 (**insert number**)

- ☒ Completion of 10 years (insert number) of Total Credited Service

Exceptions: If different early retirement eligibility requirements apply to a particular class or classes of Eligible Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Eligible Employees to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named): _____.

Early retirement qualifications for excepted class(es) are (check one or more as applicable):

- ☐ Attainment of age _____ (insert number)
- ☐ Completion of _____ years (insert number) of Total Credited Service

B. Normal Retirement Qualifications

Note: Please complete this Section and also list "Alternative" Normal Retirement Qualifications, if any, in Section 14.C.

(1) Regular Employees

Normal retirement qualifications for Regular Employees are (check one or more as applicable):

- ☒ Attainment of age 65 (insert number)
- ☒ Completion of 5 years (insert number) of Total Credited Service
- ☒ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): ☒ all Participants ☐ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

Exceptions: If different normal retirement qualifications apply to a particular class or classes of Regular Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Class(es) of Regular Employees to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named): _____.

Normal retirement qualifications for excepted class(es) are (check one or more as applicable):

- ☐ Attainment of age _____ (insert number)

- ☐ Completion of _____ years **(insert number)** of Total Credited Service
- ☐ In-Service Distribution to Eligible Employees permitted (*i.e.*, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

(2) Elected or Appointed Members of Governing Authority

Complete this Section only if elected or appointed members of the Governing Authority or Municipal Legal Officers are permitted to participate in the Plan. Normal retirement qualifications for this class are **(check one or more as applicable)**:

- ☒ Attainment of age 65 **(insert number)**
- ☐ Completion of _____ years **(insert number)** of Total Credited Service
- ☒ In-Service Distribution to Eligible Employees permitted (*i.e.*, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☒ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

Exceptions: If different normal retirement qualifications apply to particular elected or appointed members of the Governing Authority or Municipal Legal Officers, the Employer must specify below to whom the different requirements apply and indicate below the requirements applicable to them.

Particular elected or appointed members of the Governing Authority or Municipal Legal Officers to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

Normal retirement qualifications for excepted elected or appointed members of the Governing Authority or Municipal Legal Officers are **(check one or more as applicable)**:

- ☐ Attainment of age _____ **(insert number)**

- ☐ Completion of _____ years (**insert number**) of Total Credited Service
- ☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (**check one**): ☐ all Participants ☐ only the following class(es) of Participants (**must specify - specific positions are permissible; specific individuals may not be named**): _____.

C. Alternative Normal Retirement Qualifications

The Employer may elect to permit Participants to retire with unreduced benefits after they satisfy service and/or age requirements other than the regular normal retirement qualifications specified above. The Employer hereby adopts the following alternative normal retirement qualifications:

Alternative Normal Retirement Qualifications (check one or more, as applicable):

- (1) ☒ Not applicable (the Adopting Employer does not offer alternative normal retirement benefits under the Plan).
- (2) ☐ **Alternative Minimum Age & Service Qualifications (if checked, please complete one or more items below, as applicable):**
 - ☐ Attainment of age _____ (**insert number**)
 - ☐ Completion of _____ years (**insert number**) of Total Credited Service
 - ☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (**check one**): ☐ all Participants ☐ only the following class(es) of Participants (**must specify - specific positions are permissible; specific individuals may not be named**): ____.

This alternative normal retirement benefit is available to:

- ☐ All Participants who qualify.

- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the above qualifications in order to qualify for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

- (3) ☐ **Rule of _____ (insert number).** The Participant's combined Total Credited Service and age must equal or exceed this number. Please complete additional items below:

To qualify for this alternative normal retirement benefit, the Participant **(check one or more items below, as applicable)**:

- ☐ Must have attained at least age _____ **(insert number)**
- ☐ Must not satisfy any minimum age requirement
- ☐ In-Service Distribution to Eligible Employees permitted (*i.e.*, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets the minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

This alternative normal retirement benefit is available to:

- ☐ All Participants who qualify.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the Rule in order to qualify for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2)**

and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

- (4) ☐ **Alternative Minimum Service.** A Participant is eligible for an alternative normal retirement benefit if the Participant has at least _____ years (**insert number**) of Total Credited Service, regardless of the Participant's age.

- ☐ In-Service Distribution to Eligible Employees permitted (*i.e.*, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets the minimum service requirement specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (**check one**): ☐ all Participants ☐ only the following class(es) of Participants (**must specify - specific positions are permissible; specific individuals may not be named**): ____.

This alternative normal retirement benefit is available to:

- ☐ All Participants who qualify.
- ☐ Only the following Participants (**must specify - specific positions are permissible; specific individuals may not be named**): _____.

A Participant (**check one**): ☐ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____.

- (5) ☐ **Other Alternative Normal Retirement Benefit.**

Must specify qualifications (in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

- ☐ In-Service Distribution to Eligible Employees permitted (*i.e.*, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits

received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

This alternative normal retirement benefit is available to:

- ☐ All Participants who qualify.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

(6) ☐ **Other Alternative Normal Retirement Benefit for Public Safety Employees Only.**

Must specify qualifications (in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

- ☐ In-Service Distribution to Eligible Employees who are Public Safety Employees permitted (*i.e.*, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution Described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

This alternative normal retirement benefit is available to:

- ☐ All public safety employee Participants who qualify.
- ☐ Only the following public safety employee Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

A public safety employee Participant (**check one**): ☐ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____.

Note: "Public safety employees" are defined under the Internal Revenue Code for this purpose as employees of a State or political subdivision of a State who provide police protection, firefighting services, or emergency medical services for any area within the jurisdiction of such State or political subdivision.

D. Disability Benefit Qualifications

Subject to the other terms and conditions of the Basic Plan Document and except as otherwise provided in an Addendum to this Adoption Agreement, disability retirement qualifications are based upon Social Security Administration award criteria or as otherwise provided under Section 2.23 of the Basic Plan Document. The Disability Retirement benefit shall commence as of the Participant's Disability Retirement Date under Section 2.24 of the Basic Plan Document.

To qualify for a disability benefit, a Participant must have the following minimum number of years of Total Credited Service (**check one**):

- ☒ Not applicable (the Adopting Employer does not offer disability retirement benefits under the Plan).
- ☐ No minimum.
- ☐ _____ years (**insert number**) of Total Credited Service.

Other eligibility requirement (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____.

15. RETIREMENT BENEFIT COMPUTATION

A. Maximum Total Credited Service

The number of years of Total Credited Service which may be used to calculate a benefit is (**check one or all that apply**):

- ☒ not limited.
- ☐ limited to _____ years for all Participants.
- ☐ limited to _____ years for the following classes of Eligible Regular Employees:
 - ☐ All Eligible Regular Employees.

- ☐ Only the following Eligible Regular Employees: _____.
- ☐ limited to _____ years as an elected or appointed member of the Governing Authority.
- ☐ limited to _____ years as a Municipal Legal Officer.
- ☐ Other (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

B. Monthly Normal Retirement Benefit Amount

(1) Regular Employee Formula

The monthly normal retirement benefit for Eligible Regular Employees shall be 1/12 of **(check and complete one or more as applicable)**:

- ☒ (a) **Flat Percentage Formula. 1.25% (insert percentage) of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee.**

This formula applies to:

- ☒ All Participants who are Regular Employees.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

- ☐ (b) **Alternative Flat Percentage Formula. _____% (insert percentage) of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee. This formula applies to the following Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.**

- ☐ (c) **Split Final Average Earnings Formula. _____% (insert percentage) of Final Average Earnings up to the amount of Covered Compensation (see subsection (2) below for definition of Covered Compensation), plus _____% (insert percentage) of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.**

This formula applies to:

- ☐ All Participants who are Regular Employees.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

- ☐ (d) **Alternative Split Final Average Earnings Formula. _____% (insert percentage) of Final Average Earnings up to the amount of Covered**

Compensation (see subsection (2) below for definition of Covered Compensation), plus _____% (insert percentage) of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

- ☐ All Participants.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named):** _____.

[Repeat above subsections as necessary for each applicable benefit formula and Participant class covered under the Plan.]

(2) Covered Compensation (complete only if Split Formula(s) is checked above):

Covered Compensation is defined as (check one or more as applicable):

- ☐ (a) **A.I.M.E. Covered Compensation** as defined in Section 2.18 of the Basic Plan Document. This definition of Covered Compensation shall apply to **(check one)**:
 - ☐ All Participants who are Regular Employees.
 - ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named):** _____.
- ☐ (b) **Dynamic Break Point** Covered Compensation as defined in Section 2.19 of the Basic Plan Document. This definition of Covered Compensation shall apply to **(check one)**:
 - ☐ All Participants who are Regular Employees.
 - ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named):** _____.
- ☐ (c) **Table Break Point** Covered Compensation as defined in Section 2.20 of the Basic Plan Document. This definition of Covered Compensation shall apply to **(check one)**:
 - ☐ All Participants who are Regular Employees.
 - ☐ Only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named):** _____.
- ☐ (d) **Covered Compensation** shall mean a Participant's annual Earnings that do not exceed \$_____ **(specify amount)**. This definition shall apply to **(check one)**:
 - ☐ All Participants who are Regular Employees.
 - ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named):** _____.

(3) **Final Average Earnings**

Unless otherwise specified in an Addendum to the Adoption Agreement, Final Average Earnings is defined as the monthly average of Earnings paid to a Participant by the Adopting Employer for the **60 (insert number not to exceed 60)** consecutive months of Credited Service preceding the Participant's most recent Termination in which the Participant's Earnings were the highest, multiplied by 12. Note: GMEBS has prescribed forms for calculation of Final Average Earnings that must be used for this purpose.

This definition of Final Average Earnings applies to:

- ☒ All Participants who are Regular Employees.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named):** _____.

[Repeat above subsection as necessary for each applicable definition and Participant class covered under the Plan.]

(4) **Formula for Elected or Appointed Members of the Governing Authority**

The monthly normal retirement benefit for members of this class shall be as follows **(check one)**:

- ☐ Not applicable (elected or appointed members of the Governing Authority or Municipal Legal Officers are not permitted to participate in the Plan).
- ☒ **\$10.00 (insert dollar amount)** per month for each year of Total Credited Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer (service of at least 6 months and 1 day is treated as a year of Total Credited Service; provided, however, than an elected or appointed member of the Governing Authority or Municipal Legal Officer may accrue a maximum of one year of Total Credited Service for every 12-month period of Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer).

This formula applies to:

- ☒ All elected or appointed members of the Governing Authority or Municipal Legal Officers eligible to participate.
- ☐ Only the following elected or appointed members of the Governing Authority or Municipal Legal Officers eligible to participate **(must specify - specific positions are permissible; specific individuals may not be named):** _____.

[Repeat above subsection as necessary for each applicable formula for classes of elected or appointed members covered under the Plan.]

C. **Monthly Early Retirement Benefit Amount**

Check and complete one or more as applicable:

- ☒ (1) **Standard Early Retirement Reduction Table.** The monthly Early Retirement benefit shall be computed in the same manner as the monthly

Normal Retirement benefit, but the benefit shall be reduced on an Actuarially Equivalent basis in accordance with Section 12.01 of the Basic Plan Document to account for early commencement of benefits. This provision shall apply to:

- ☒ All Participants.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named):**_____.

- ☐ (2) **Alternative Early Retirement Reduction Table.** The monthly Early Retirement benefit shall be computed in the same manner as the monthly Normal Retirement benefit, but the benefit shall be reduced to account for early commencement of benefits based on the following table. This table shall apply to:

- ☐ All Participants.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named):**_____.

Alternative Early Retirement Reduction Table

<u>Number of Years Before</u> <u>[Age (Insert Normal</u> <u>Retirement Age)]</u> (check as applicable)	<u>Percentage of</u> <u>Normal Retirement Benefit*</u> (complete as applicable)
<input type="checkbox"/> 0	1.000
<input type="checkbox"/> 1	0.____
<input type="checkbox"/> 2	0.____
<input type="checkbox"/> 3	0.____
<input type="checkbox"/> 4	0.____
<input type="checkbox"/> 5	0.____
<input type="checkbox"/> 6	0.____
<input type="checkbox"/> 7	0.____
<input type="checkbox"/> 8	0.____
<input type="checkbox"/> 9	0.____
<input type="checkbox"/> 10	0.____
<input type="checkbox"/> 11	0.____
<input type="checkbox"/> 12	0.____
<input type="checkbox"/> 13	0.____
<input type="checkbox"/> 14	0.____
<input type="checkbox"/> 15	0.____

*Interpolate for whole months

D. Monthly Late Retirement Benefit Amount (check one):

- ☒ (1) The monthly Late Retirement benefit shall be computed in the same manner as the Normal Retirement Benefit, based upon the Participant's Accrued Benefit as of the Participant's Late Retirement Date.
- ☐ (2) The monthly Late Retirement benefit shall be the greater of: (1) the monthly retirement benefit accrued as of the Participant's Normal Retirement Date, actuarially increased in accordance with the actuarial table contained in Section 12.05 of the Basic Plan Document; or (2) the monthly retirement benefit accrued as of the Participant's Late Retirement Date, without further actuarial adjustment under Section 12.06 of the Basic Plan Document.

E. Monthly Disability Benefit Amount

The amount of the monthly Disability Benefit shall be computed in the same manner as the Normal Retirement benefit, based upon the Participant's Accrued Benefit as of the Participant's Disability Retirement Date.

Minimum Disability Benefit. The Adopting Employer may set a minimum Disability Benefit. The Employer elects the following minimum Disability benefit **(check one)**:

- ☒ Not applicable (the Adopting Employer does not offer disability retirement benefits under the Plan).
- ☐ No minimum is established.
- ☐ No less than **(check one)**: ☐ 20% ☐ 10% ☐ ____% **(if other than 20% or 10% insert percentage amount)** of the Participant's average monthly Earnings for the 12 calendar month period (excluding any period of unpaid leave of absence) immediately preceding the Participant's Termination of Employment as a result of a Disability. (Unless otherwise specified in an Addendum to the Adoption Agreement, no minimum will apply to elected or appointed members of the Governing Authority or Municipal Legal Officers.)
- ☐ No less than **(check one)**: ☐ 66 2/3 % ☐ ____% **(if other than 66 2/3%, insert percentage amount)** of the Participant's average monthly Earnings for the 12 calendar month period (excluding any period of unpaid leave of absence) immediately preceding the Participant's Termination of Employment as a result of a Disability, less any monthly benefits paid from federal Social Security benefits as a result of disability as reported by the Employer. (Unless otherwise specified in an Addendum to the Adoption Agreement, no minimum will apply to elected or appointed members of the Governing Authority or Municipal Legal Officers.)

F. Minimum/Maximum Benefit For Elected Officials

In addition to any other limitations imposed by federal or state law, the Employer may impose a cap on the monthly benefit amount that may be received by elected or appointed members of the Governing Authority. The Employer elects **(check one)**:

- ☐ Not applicable (elected or appointed members of the Governing Authority do not participate in the Plan).
- ☒ No minimum or maximum applies.
- ☐ Monthly benefit for Service as an elected or appointed member of the Governing Authority may not exceed 100% of the Participant's final salary as an elected or appointed member of the Governing Authority.
- ☐ Other minimum or maximum **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

G. Multiple Plans

In the event that the Employer maintains multiple plans, the following provisions will apply to the extent necessary to satisfy Code § 415.

**16. SUSPENSION OF BENEFITS FOLLOWING BONA FIDE
SEPARATION OF SERVICE; COLA**

A. Re-Employment as Eligible Employee After Normal, Alternative Normal, or Early Retirement and Following Bona Fide Separation of Service (see Basic Plan Document Section 6.06(c) Regarding Re-Employment as an Ineligible Employee and Basic Plan Document Section 6.06(e) and (f) Regarding Re-Employment After Disability Retirement)

(1) Reemployment After Normal or Alternative Normal Retirement. In the event that a Retired Participant 1) is reemployed with the Employer as an Eligible Employee (as defined in the Plan) after the Participant's Normal or Alternative Normal Retirement Date and after a Bona Fide Separation from Service, or 2) is reemployed with the Employer in an Ineligible Employee class, and subsequently again becomes an Eligible Employee (as defined in the Plan) due to the addition of such class to the Plan after the Participant's Normal or Alternative Normal Retirement Date, the following rule shall apply **(check one)**:

- ☐ (a) The Participant's benefit shall be suspended in accordance with Section 6.06(a)(1) of the Basic Plan Document for as long as the Participant remains employed.

- ☒ (b) The Participant may continue to receive retirement benefits in accordance with Section 6.06(b) of the Basic Plan Document. This rule shall apply to **(check one)**: ☒ all Retired Participants ☐ only the following classes of Retired Participants **(must specify (specific positions are permissible; specific individuals may not be named) - benefits of those Retired Participants not listed shall be suspended in accordance with Section 6.06(a) of the Basic Plan Document if they return to work with the Employer)**: _____.

(2) Reemployment After Early Retirement. In the event a Participant Retires with an Early Retirement benefit after a Bona Fide Separation from Service 1) is reemployed with the Employer as an Eligible Employee before the Participant's Normal Retirement Date; or 2) is reemployed with the Employer in an Ineligible Employee class, and subsequently again becomes an Eligible Employee (as defined in the Plan) before the Participant's Normal Retirement Date due to the addition of such class to the Plan, the following rule shall apply **(check one or more as applicable)**:

- (a) ☐ The Participant's Early Retirement benefit shall be suspended in accordance with Section 6.06(a)(1) of the Basic Plan Document for as long as the Participant remains employed.

This rule shall apply to **(check one)**: ☐ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

- (b) ☒ The Participant's Early Retirement benefit shall be suspended in accordance with Section 6.06(a)(1) of the Basic Plan Document. However, the Participant may begin receiving benefits after satisfying the qualifications for Normal Retirement or Alternative Normal Retirement, as applicable, and after satisfying the minimum age parameters of Section 6.06(a)(3) of the Basic Plan Document, in accordance with Section 6.06(b)(2)(B)(i) of the Basic Plan Document.

This rule shall apply to **(check one)**: ☒ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

- (c) ☐ The Participant's Early Retirement benefit shall continue in accordance with Section 6.06(b)(2)(B)(ii) of the Basic Plan Document.

This rule shall apply to **(check one)**: ☐ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

B. Cost Of Living Adjustment

The Employer may elect to provide for an annual cost-of-living adjustment (COLA) in the amount of benefits being received by Retired Participants and Beneficiaries, which shall be calculated and paid in accordance with the terms of the Basic Plan Document. The Employer hereby elects the following **(check one)**:

- ☒ (1) No cost-of-living adjustment.
- ☐ (2) Variable Annual cost-of-living adjustment not to exceed _____% **(insert percentage)**.
- ☐ (3) Fixed annual cost-of-living adjustment equal to _____% **(insert percentage)**.

The above cost-of-living adjustment shall apply with respect to the following Participants (and their Beneficiaries) **(check one)**:

- ☒ All Participants (and their Beneficiaries).
- ☐ Participants (and their Beneficiaries) who terminate employment on or after _____ **(insert date)**.
- ☐ Other **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)); specific positions are permissible; specific individuals may not be named)**: _____.

The Adjustment Date for the above cost-of-living adjustment shall be (if not specified, the Adjustment Date shall be January 1): _____.

**17. TERMINATION OF EMPLOYMENT BEFORE RETIREMENT;
VESTING**

A. Eligible Regular Employees

Subject to the terms and conditions of the Basic Plan Document, a Participant who is an Eligible Regular Employee and whose employment is terminated for any reason other than death or retirement shall earn a vested right in the Participant's accrued retirement benefit in accordance with the following schedule **(check one)**:

- ☐ No vesting schedule (immediate vesting).
- ☒ **Cliff Vesting Schedule.** Benefits shall be 100% vested after the Participant has a minimum of 5 years **(insert number not to exceed 10)** of Total Credited Service. Benefits remain 0% vested until the Participant satisfies this minimum.
- ☐ **Graduated Vesting Schedule.** Benefits shall become vested in accordance with the following schedule **(insert percentages)**:

<u>COMPLETED YEARS OF TOTAL CREDITED SERVICE</u>	<u>VESTED PERCENTAGE</u>
1	%
2	%
3	%
4	%
5	%
6	%
7	%
8	%
9	%
10	%

Exceptions: If a vesting schedule other than that specified above applies to a special class(es) of Regular Employees, the Employer must specify the different vesting schedule below and the class(es) to whom the different vesting schedule applies.

Regular Employees to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named): _____.

Vesting Schedule for excepted class (Must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i). Must be at least as favorable as one of the following schedules: (i) 15-year cliff vesting, (ii) 20-year graded vesting, or (iii) for qualified public safety employees, 20-year cliff vesting.): _____.

B. Elected or Appointed Members of the Governing Authority

Subject to the terms and conditions of the Basic Plan Document, a Participant who is an elected or appointed member of the Governing Authority or a Municipal Legal Officer shall earn a vested right in the Participant's accrued retirement benefit for Credited Service in such capacity in accordance with the following schedule (**check one**):

- ☐ Not applicable (elected or appointed members of the Governing Authority are not permitted to participate in the Plan).
- ☒ No vesting schedule (immediate vesting).
- ☐ Other vesting schedule (Must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i). Must be at least as favorable as one of the following schedules: (i) 15-year cliff vesting, (ii) 20-year graded vesting, or (iii) for qualified public safety employees, 20-year cliff vesting.): _____.

18. PRE-RETIREMENT DEATH BENEFITS

A. In-Service Death Benefit

Subject to the terms and conditions of the Basic Plan Document, the Employer hereby elects the following in-service death benefit, to be payable in the event that an eligible Participant's employment with the Employer is terminated by reason of the Participant's death prior to Retirement (**check and complete one**):

- (1) ☒ **Auto A Death Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant, had the Participant elected a 100% joint and survivor benefit under Section 7.03 of the Basic Plan Document. In order to be eligible for this benefit, a Participant must meet the following requirements (**check one**):

- ☐ The Participant must be vested in a normal retirement benefit.
- ☐ The Participant must have _____ years (**insert number**) of Total Credited Service.
- ☒ The Participant must be eligible for Early or Normal Retirement.
- ☐ Other eligibility requirement (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____.

- (2) ☐ **Actuarial Reserve Death Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, actuarially equivalent to the reserve required for the Participant's anticipated Normal Retirement benefit, provided the Participant meets the following eligibility conditions (**check one**):

- ☐ The Participant shall be eligible upon satisfying the eligibility requirements of Section 8.02(c) of the Basic Plan Document.
- ☐ The Participant must have _____ years (**insert number**) of Total Credited Service.
- ☐ Other eligibility requirement (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____.

Imputed Service. For purposes of computing the actuarial reserve death benefit, the Participant's Total Credited Service shall include (**check one**):

- ☐ Total Credited Service accrued prior to the date of the Participant's death.

- ☐ Total Credited Service accrued prior to the date of the Participant's death, plus **(check one)**: ☐ one-half ($\frac{1}{2}$) ☐ _____ **(insert other fraction)** of the Service between such date of death and what would otherwise have been the Participant's Normal Retirement Date. **(See Basic Plan Document Section 8.02(b) regarding 10-year cap on additional Credited Service.)**

Minimum In-Service Death Benefit for Vested Employees Equal to Terminated Vested Death Benefit. Unless otherwise specified under "Exceptions" below, if a Participant's employment is terminated by reason of the Participant's death prior to Retirement, and if as of the date of death the Participant is vested but does not qualify for the in-service death benefit, then the Auto A Death Benefit will be payable, provided the Auto A Death Benefit is made available to terminated vested employees under the Adoption Agreement (see "Terminated Vested Death Benefit" below).

(3) Exceptions: If an in-service death benefit other than that specified above applies to one or more classes of Participants, the Employer must specify below the death benefit payable, the class(es) to whom the different death benefit applies, and the eligibility conditions for said death benefit.

Alternative Death Benefit (must specify formula that satisfies the definite written program and definitely determinable requirements of Treasury Regulations Sections 1.401-1(a)(2) and 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415): _____.

Participants to whom alternative death benefit applies (must specify - specific positions are permissible; specific individuals may not be named): _____.

Eligibility conditions for alternative death benefit (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

B. Terminated Vested Death Benefit

(1) Complete this Section only if the Employer offers a terminated vested death benefit. The Employer may elect to provide a terminated vested death benefit, to be payable in the event that a Participant who is vested dies after termination of employment but before Retirement benefits commence. Subject to the terms and conditions of the Basic Plan Document, the Employer hereby elects the following terminated vested death benefit **(check one)**:

- ☒ **Auto A Death Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant had the Participant elected a 100% joint and survivor benefit under Section 7.03 of the Basic Plan Document.
- ☐ **Accrued Retirement Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary which shall be actuarially equivalent to the

Participant's Accrued Normal Retirement Benefit determined as of the date of death.

(2) **Exceptions:** If a terminated vested death benefit other than that specified above applies to one or more classes of Participants, the Employer must specify below the death benefit payable, the class(es) to whom the different death benefit applies, and the eligibility conditions for said death benefit.

Alternative Death Benefit (must specify formula that satisfies the definite written program and definitely determinable requirements of Treasury Regulations Sections 1.401-1(a)(2) and 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415): No Terminated Vested Death Benefit.

Participants to whom alternative death benefit applies (must specify - specific positions are permissible; specific individuals may not be named): Participants who Terminated employment prior to October 1, 2016, and do not become reemployed on or after such date.

Eligibility conditions for alternative death benefit (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): Not applicable.

19. EMPLOYEE CONTRIBUTIONS

(1) Employee contributions (check one):

- ☒ Are not required.
- ☐ Are required in the amount of _____ % (insert percentage) of Earnings for all Participants.
- ☐ Are required in the amount of _____ % (insert percentage) of Earnings for Participants in the following classes (must specify - specific positions are permissible; specific individuals may not be named): _____.

[Repeat above subsection as necessary if more than one contribution rate applies.]

(2) **Pre-Tax Treatment of Employee Contributions.** If Employee Contributions are required in Subsection (1) above, an Adopting Employer may elect to "pick up" Employee Contributions to the Plan in accordance with IRC Section 414(h). In such case, Employee Contributions shall be made on a pre-tax rather than a post-tax basis, provided the requirements of IRC Section 414(h) are met. If the Employer elects to pick up Employee Contributions, it is the Employer's responsibility to ensure that Employee Contributions are paid and reported in accordance with IRC Section 414(h). The Adopting Employer must not report picked up contributions as wages subject to federal income tax withholding.

The Employer hereby elects (check one):

- ☐ To pick up Employee Contributions. By electing to pick up Employee Contributions, the Adopting Employer specifies that the contributions, although

designated as Employee Contributions, are being paid by the Employer in lieu of Employee Contributions. The Adopting Employer confirms that the executor of this Adoption Agreement is duly authorized to take this action as required to pick up contributions. This pick-up of contributions applies prospectively, and it is evidenced by this contemporaneous written document. On and after the date of the pick-up of contributions, a Participant does not have a cash or deferred election right (within the meaning of Treasury Regulation Section 1.401(k)-1(a)(3)) with respect to the designated Employee Contributions, which includes not having the option of receiving the amounts directly instead of having them paid to the Plan.

☐ Not to pick up Employee Contributions.

(3) Interest on Employee Contributions. The Adopting Employer may elect to pay interest on any refund of Employee Contributions.

☐ Interest shall not be paid.

☐ Interest shall be paid on a refund of Employee Contributions at a rate established by GMEBS from time to time.

☐ Other rate of interest **(must specify rate in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):**

20. MODIFICATION OF THE TERMS OF THE ADOPTION AGREEMENT

If an Adopting Employer desires to amend any of its elections contained in this Adoption Agreement (or any Addendum), the Governing Authority by official action must adopt an amendment of the Adoption Agreement (or any Addendum) or a new Adoption Agreement (or Addendum) must be adopted and forwarded to the Board for approval. The amendment of the new Adoption Agreement (or Addendum) is not effective until approved by the Board and other procedures required by the Plan have been implemented.

The Administrator will timely inform the Adopting Employer of any amendments made by the Board to the Plan.

21. TERMINATION OF THE ADOPTION AGREEMENT

This Adoption Agreement (and any Addendum) may be terminated only in accordance with the Plan. The Administrator will inform the Adopting Employer in the event the Board should decide to discontinue this pre-approved plan program.

22. EMPLOYER ADOPTION AND AUTHORIZATION FOR AMENDMENTS

Adoption. The Adopting Employer hereby adopts the terms of the Adoption Agreement and any Addendum, which is attached hereto and made a part of this ordinance. The Adoption Agreement (and, if applicable, the Addendum) sets forth the Employees to be covered by the Plan, the benefits to be provided by the Adopting Employer under the Plan, and any conditions imposed by the Adopting Employer with respect to, but not inconsistent with, the Plan. The Adopting Employer reserves the right to amend its elections under the Adoption Agreement and any Addendum, so long as the amendment is not inconsistent with the Plan or the Internal Revenue Code or other applicable law and is approved by the Board of Trustees of GMEBS. The Adopting Employer acknowledges that it may not be able to rely on the pre-approved plan opinion letter if it makes certain elections under the Adoption Agreement or the Addendum, and that the failure to properly complete the Adoption Agreement may result in a failure of the Adopting Employer's Plan to be a qualified plan.

The Adopting Employer hereby agrees to abide by the Basic Plan Document, Trust Agreement, and rules and regulations adopted by the Board of Trustees of GMEBS, as each may be amended from time to time, in all matters pertaining to the operation and administration of the Plan. It is intended that the Act creating the Board of Trustees of GMEBS, this Plan, and the rules and regulations of the Board are to be construed in harmony with each other. In the event of a conflict between the provisions of any of the foregoing, they shall govern in the following order:

- (1) The Act creating the Board of Trustees of The Georgia Municipal Employees' Benefit System, O.C.G.A. Section 47-5-1 *et seq.* (a copy of which is included in the Appendix to the Basic Defined Benefit Plan Document) and any other applicable provisions of O.C.G.A. Title 47;
- (2) The Basic Defined Benefit Plan Document and Trust Agreement;
- (3) This Ordinance and Adoption Agreement (and any Addendum); and
- (4) The rules and regulations of the Board.

In the event that any section, subsection, sentence, clause or phrase of this Plan shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no manner affect the previously existing provisions or the other section or sections, subsections, sentences, clauses or phrases of this Plan, which shall remain in full force and effect, as if the section, subsection, sentence, clause or phrase so declared or adjudicated invalid or unconstitutional were not originally a part hereof. The Governing Authority hereby declares that it would have passed the remaining parts of this Plan or retained the previously existing provisions if it had known that such part or parts hereof would be declared or adjudicated invalid or unconstitutional.

This Adoption Agreement (and any Addendum) may only be used in conjunction with Georgia Municipal Employees Benefit System Basic Defined Benefit Retirement Plan Document approved by the Internal Revenue Service under opinion letter Q705465a dated August 31, 2023. The Adopting Employer understands that failure to properly complete this Adoption Agreement (or any Addendum), or to operate and maintain the Plan and Trust in accordance with the terms of the completed Adoption Agreement (and any Addendum), Basic Plan Document and Trust,

may result in disqualification of the Adopting Employer's Plan under the Internal Revenue Code. Inquiries regarding the adoption of the Plan, the meaning of Plan provisions, or the effect of the IRS opinion letter should be directed to the Administrator. The Administrator is Georgia Municipal Employees Benefit System, with its primary business offices located at: 201 Pryor Street, SW, Atlanta, Georgia, 30303. The business telephone number is: (404) 688-0472. The primary person to contact is: GMEBS Legal Counsel.

Authorization for Amendments. Effective on and after February 17, 2005, the Adopting Employer hereby authorizes the pre-approved plan provider who sponsors the Plan on behalf of GMEBS to prepare amendments to the Plan, for approval by the Board, on its behalf as provided under Revenue Procedure 2005-16, as superseded by Revenue Procedure 2015-36, Revenue Procedure 2011-49, and Announcement 2005-37. Effective January 1, 2013, Georgia Municipal Association, Inc., serves as the pre-approved plan provider for the Plan. Employer notice and signature requirements were met for the Adopting Employer before the effective date of February 17, 2005. The Adopting Employer understands that the implementing amendment reads as follows:

On and after February 17, 2005, the Board delegates to the Provider the authority to advise and prepare amendments to the Plan, for approval by the Board, on behalf of all Adopting Employers, including those Adopting Employers who have adopted the Plan prior to the January 1, 2013, restatement of the Plan, for changes in the Code, the regulations thereunder, revenue rulings, other statements published by Internal Revenue Service, including model, sample, or other required good faith amendments (but only if their adoption will not cause such Plan to be individually designed), and for corrections of prior approved plans. These amendments shall be applied to all Adopting Employers. Employer notice and signature requirements have been met for all Adopting Employers before the effective date of February 17, 2005. In any event, any amendment prepared by the Practitioner and approved by the Board will be provided by the Administrator to Adopting Employers.

Notwithstanding the foregoing paragraph, no amendment to the Plan shall be prepared on behalf of any Adopting Employer as of either:

- the date the Internal Revenue Service requires the Adopting Employer to file Form 5300 as an individually designed plan as a result of an amendment by the Adopting Employer to incorporate a type of Plan not allowable in a pre-approved plan as described in Revenue Procedure 2017-41; or
- as of the date the Plan is otherwise considered an individually designed plan due to the nature and extent of the amendments.

If the Adopting Employer is required to obtain a determination letter for any reason in order to maintain reliance on the opinion letter, the Provider's authority to amend the Plan on behalf of the Adopting Employer is conditioned on the Plan receiving a favorable determination letter.

The Adopting Employer further understands that, if it does not give its authorization hereunder or, in the alternative, adopt another pre-approved plan, its Plan will become an individually designed plan and will not be able to rely on the pre-approved plan opinion letter.

Reliance on Opinion Letter. As provided in Revenue Procedure 2017-41, the Adopting Employer may rely on the Plan's opinion letter, provided that the Adopting Employer's Plan is identical to the GMEBS Plan, and the Adopting Employer has not amended or made any modifications to the Plan other than to choose the options permitted under the Plan, Adoption Agreement, and any Addendum.

AN ORDINANCE (continued from page 1)

Section 2. Except as otherwise specifically required by law or by the terms of the Basic Plan Document or Adoption Agreement (or any Addendum), the rights and obligations under the Plan with respect to persons whose employment with the City was terminated or who vacated office with the City for any reason whatsoever prior to the effective date of this Ordinance are fixed and shall be governed by such Plan, if any, as it existed and was in effect at the time of such termination.

Section 3. The effective date of this Ordinance shall be the date of its approval by the Governing Authority **(not earlier than the first day of the current Plan Year in which the Plan is adopted, unless a retroactive corrective amendment is permitted under EPCRS, Rev. Proc. 2021-30 (or subsequent updated guidance))**.

Section 4. All Ordinances and parts of ordinances in conflict herewith are expressly repealed.

Approved by the Mayor and Council of the City of Walthourville, Georgia, this _____ day of _____, 20____.

Attest:

CITY OF WALTHOURVILLE, GEORGIA

City Clerk

Mayor

(SEAL)

Approved:

City Attorney

The terms of the foregoing Adoption Agreement are approved by the Board of Trustees of Georgia Municipal Employees Benefit System.

IN WITNESS WHEREOF, the Board of Trustees of Georgia Municipal Employees Benefit System has caused its Seal and the signatures of its duly authorized officers to be affixed this _____ day of _____, 20____.

Board of Trustees
Georgia Municipal Employees
Benefit System

(SEAL)

Secretary

Sec. 8-2. Fire prevention code—Adopted. (Amended)

The city hereby adopts, for the purposes of fire prevention and the enforcement of minimum fire prevention standards, the current state minimum fire prevention standards as promulgated pursuant to the rules and regulations of the safety fire commissioner of the state under authority contained in O.C.G.A. § 25-2-1 et seq., including all subsequent revisions thereof, a copy of which is on file in City Hall and at the fire department. Such code is hereby adopted and incorporated as part of this chapter as fully as if set out at length in this section, and the provisions of such code shall be effective and controlling within the corporate limits of the city from and after the date of adoption and approval of this section. These standards shall henceforth be the code for fire prevention within the city jurisdiction, and the fire chief and the city's building official shall apply such code in performing the duties of their offices.

(Insert Resolution Number)

Sec. 8-3. Same—Penalty for violation.

Any person who shall violate any of the provisions of the fire prevention code adopted in section 8-2 or any person who shall aid, abet or assist any other person in violation of the code shall, upon conviction in the municipal court, be punished as provided in section 14-4 pursuant to provisions set forth in O.C.G.A. § 16-8-14(b)(1)

(Insert Resolution Number)

Sec. 8-4. Life safety code—Adopted.

The rules and regulations for safety to life from fire in buildings and structures as recommended by the National Fire Protection Association and as adopted and amended by the Georgia Safety Fire Commissioner are hereby adopted in their entirety as the Life Safety Code of the city. Copies of such code are on file in City Hall and at the fire department. Such code is hereby adopted and incorporated as part of this chapter as fully as if set out at length in this section, and the provisions of such code shall be effective and controlling within the corporate limits of the city from and after the date of adoption and approval of this section.

(Insert Resolution Number)

Sec. 8-5. Same—Penalty for violation.

Any person who shall violate any of the provisions of the life safety code adopted in section 8-4, or any person who shall aid, abet or assist any other person in violation of the code, shall, upon conviction in the municipal court, be punished as provided in section 14-4 pursuant to provisions set forth in O.C.G.A. § 16-8-14(b)(1)

(Insert Resolution Number)

Sec. 8-6. Inspections; abatement of fire hazards.

- (a) The fire chief or his sworn designee is hereby given the authority to inspect all construction or buildings within the city or upon property owned or controlled by the city, whether public, private or business, and shall enforce all laws of the state and the ordinances of the city relating to such construction or buildings for prevention, containment or investigation of fire and fire hazards, both as to the construction or buildings and

as to the contents or occupancy thereof. At no time shall a business license be approved or renewed without the performance of a life safety inspection at a minimum.

- (b) The fire chief or one of his sworn designees, upon the determination by him of the existence of any fire hazard violating the provisions of the city's fire protection code or life safety code in any construction or building, or within the construction or building, or on or within any premises within the city, immediately notify the owner or occupant thereof of the existence of the fire hazard, and that the owner shall abate or remove the fire hazard within 15 days from the date of written notice. Upon failure of the owner or occupant so to do, the fire chief or one of his delegated assistants may, with the approval of the Mayor or his/her designee, cause the issuance of a citation summoning the owner or occupant to appear in the municipal court to answer for having violated the city's fire prevention code or life safety code, for violation of which criminal penalties may be imposed pursuant to section 8-3 or section 8-5.

(Insert Resolution Number)

Sec. 8-7. Obstruction of fire chief in performance of duties.

- (a) No person shall in any way obstruct or prevent or attempt to obstruct or prevent the fire chief or any other fire personnel in the discharge of their duties by denying or attempting to deny them access to any premises owned or occupied by such person, or by failing or refusing to furnish correct information requested by the fire chief in the investigation into the cause, origin or circumstances of any fire.
- (b) No person shall in any way obstruct or prevent or attempt to obstruct or prevent the fire chief or his designee while inspecting any construction, building or premises to determine the existence of any possible fire hazard, nor shall any person deny access to the fire chief to any construction, building or premises for inspection thereof.

(Insert Resolution Number)

Sec. 8-8. Open Burning

- (a) **Enforcement.** The provisions of this article shall be enforced by the Fire Chief and the Chief of Police or such subordinate officers of the Fire Department and Police Department as are necessary to effectuate the requirements set forth herein.
- (b) **Penalties.** Any person who violates any provision of this article shall be subject to a fine as provided in section 14-4 (b.) Action pursuant to subsection (a) of this section shall not be a bar to the enforcement of this article by injunction or other appropriate remedy, and the Chief of Police shall have the power to institute and maintain in the name of the City any and all such enforcement proceedings. (c) Nothing in this article shall be construed to abridge, limit or otherwise impair the right of any person to maintain any action or other appropriate proceeding for damages or other relief on account of injuries to persons or property.
- (c) **Residential Burn Permits.** No permit shall be required in the city limits for burn types 1, 2, 4, 5, 6 and 9 as set forth by the GA Forestry Commission
- (d) **Commercial Burn Permits.** Any open burning of burn types 3, 7, 8 or 10-13 as set forth by the GA Forestry Commission shall require a written burn permit issued by the fire chief and shall be subject to any applicable fees.

(Insert Resolution Number)

Sec. 8-9. Application for permits.

Application for burning permits shall be on forms provided by the Fire Chief and all permits will be granted in compliance with the current guidelines set forth by the Georgia Forestry Commission. The application shall be accompanied by a fee, as may be set by the Mayor and City Council and as may be amended from time to time and is on file in the office of the City Clerk, that shall be paid prior to the time of inspection. No burning shall commence prior to an inspection of the site and the pit by the Fire Chief or his designee. Upon approval of the pit, the permit shall be valid for 30 days per pit. Permits may be extended for increments of 15-day periods without additional fees, with a maximum of two extensions.

(Insert Resolution Number)

Sec. 8-10. Fees

- (a) **Prescribed Fees.** An inspection shall not be conducted until the fees as prescribed subsection (b) of this section have been paid.
- (b) **Schedule of Inspection Fees.** On all businesses requiring inspections, a fee as may be set by the Mayor and City Council and as may be amended from time to time and is on file in the office of the City Clerk, shall be paid prior to the time of inspection.

(Insert Resolution Number)

WALTHOURVILLE FIRE DEPARTMENT

Schedule of Fees

(insert adoption date)

INSPECTIONS (EXISTING BUSINESSES)

Initial annual inspection	NO CHARGE
First Follow-up inspection	\$50.00
Second follow-up inspection	\$100.00
Third follow-up inspection	\$150.00

INSPECTIONS (NEW CONSTRUCTION)

80%, Initial and first follow-up	\$100.00
All subsequent follow-up	\$150.00

PLANS REVIEW

Sprinkler System Plans Review	\$100.00 plus \$0.50 per head
Fire Alarm Plans Review	\$100.00 plus \$0.50 per device
Commercial Hood Plans Review	\$100.00
Underground Fire Line Plans Review	\$100.00

EXTRA INSPECTION FEE

When extra inspections are necessary to enforce fire or other applicable codes, due to any of the following reasons, a charge of \$75 for each reinspection is required, as a result of the same violation:

- Work not in compliance with code and/or approved drawings
- Work not ready for inspection upon arrival
- Wrong address
- No representative present at time of scheduled inspection

VIOLATION OF CERTIFICATE OF OCCUPANCY/INCIDENT CAUSED BY NEGLIGENCE

\$500.00 fine

PERMITS

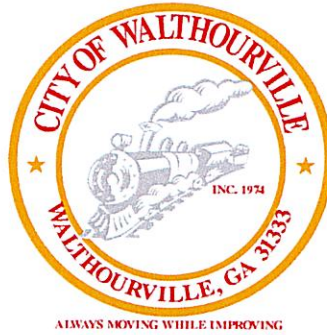
Residential Burn Permit	No Charge
Bonfire Permit	No Charge
Contractor Burn Permit	\$250.00 per site
LP Gas/Compressed Gas	\$50.00



AGENDA ITEM 5

City of Walthourville

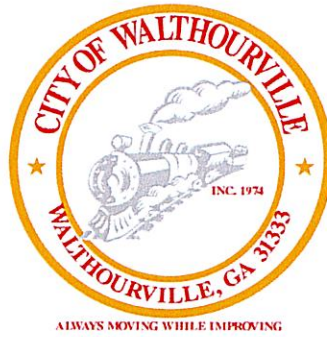
Millage Discussion



AGENDA ITEM 6

City of Walthourville

Town of Allenhurst
Fire Agreement



AGENDA ITEM 7

City of Walthourville

Charter Review Dates