

RESOLUTION NO. 21-196

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS CONFORMING THE MENDOCINO COUNTY EMPLOYEES RETIREMENT ASSOCIATION'S PLAN DOCUMENT TO PAST PRACTICE

WHEREAS, Government Code section 31641.56, provides that, pursuant to a resolution adopted by the Board of Supervisors, Mendocino County Employees Retirement Association ("MCERA") may allow a member who returns to County service after having been on deferred status while rendering County service in a position excluded from membership, the right to receive credit in the retirement association for all or any part of the County service he or she rendered during the time he or she was on deferred status if he or she elects to pay, and thereafter pays, in accordance with the election, and prior to retirement, into the retirement fund an amount equal to the contributions he or she would have made to the retirement fund as if he or she had not been on deferred status, with interest thereon; and

WHEREAS, Government Code section 31648.3, provides that, pursuant to a resolution adopted by the Board of Supervisors, Mendocino County Employees Retirement Association may allow a member who is a full-time employee and returns within 12 months of the date of layoff to full-time service following a period of layoff commencing on or after January 1, 1981, but not to exceed 12 months, may receive service credit for the period of absence, but not to exceed on year, upon the payment of the contributions the that the member would have paid during that period, with interest; and

WHEREAS, the County Employees Retirement Law of 1937 requires adoption of the above-referenced statutes by resolution of the Board of Supervisors to be operative in the County; and

WHEREAS, The Board of Supervisors wishes to conform the plan if the Internal Revenue Service ("IRS") approves conformance of the plan to mirror past practices.

NOW, THEREFORE BE IT RESOLVED that the Mendocino County Board of Supervisors hereby:

- 1) Subject to IRS approval, adopts Government Code section 31641.56 and make its provisions applicable in Mendocino County for the period from 2002 through 2018; and
- 2) Subject to IRS approval, adopts Government Code section 31648.3 and make its provisions applicable in Mendocino County for the period 2005 through 2015; and
- 3) Acts to amend MCERA's plan document to conform to plan operations during those periods of time, subject to IRS approval as described herein, and thereby formally authorize and ratify purchases pursuant to those sections only as to such referenced service credit purchases that were previously granted by MCERA.

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor Mulheren, and carried this 14th day of December, 2021, by the following vote:

AYES: Supervisors McGourty, Mulheren, Haschak, Gjerde, and Williams
NOES: None
ABSENT: None

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: CARMEL J. ANGELO
Clerk of the Board

DAN GJERDE, Chair
Mendocino County Board of Supervisors

Deputy

I hereby certify that according to the provisions of Government Code section 25103, delivery of this document has been made.

APPROVED AS TO FORM:
CHRISTIAN M. CURTIS, County Counsel

BY: CARMEL J. ANGELO
Clerk of the Board

Deputy

Deputy