

## **RESOLUTION NO. 22-148**

### **RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS CONFORMING THE MENDOCINO COUNTY EMPLOYEES RETIREMENT ASSOCIATIONS'S PLAN DOCUMENT TO PAST PRACTICE REGARDING PRIOR PUBLIC SERVICE PURCHASES**

WHEREAS, Government Code Sections 31641.1, 31641.2, 31641.3, 31641.4, 31641.8, 31641.9, 31641.95, 31470.7, 31478, 31479, and 31480, provide that, pursuant to a resolution adopted by the Board of Supervisors, the Mendocino County Employees Retirement Association ("MCERA") may allow a member, the right to receive credit in the retirement association for all or any part of the prior public service he or she rendered during the time 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 twice the contributions he or she would have made to the retirement fund as if he or she had been a member, with interest thereon; and

WHEREAS, the County Employees Retirement Law of 1937 requires adoption by resolution of the Board of Supervisors to be operative in the County; 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 sections 31641.1, 31641.2, 31641.3, 31641.4, 31641.8, 31641.9, 31641.95, 31470.7, 31478, 31479, and 31480, and makes its provisions applicable in Mendocino County for the period July 3, 1979 through December 31, 2014; and
- 2) Acts to amend MCERA's plan document to conform the plan operations during those periods of time, subject to IRS approval as describe 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 Haschak, seconded by Supervisor Mulheren, and carried this 21<sup>st</sup> day of June, 2022, 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: DARCIE ANTLE  
Clerk of the Board

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TED WILLIAMS, Chair  
Mendocino County Board of Supervisors

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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: DARCIE ANTLE  
Clerk of the Board

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Deputy