



City of North Port

ORDINANCE NO. 2017-45

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, AMENDING THE CODE OF THE CITY OF NORTH PORT CHAPTER 2 - ADMINISTRATION, ARTICLE V - EMPLOYEE BENEFITS, DIVISION 6 - FIREFIGHTERS PENSION, SECTIONS 2-311 AND 2-319 TO PROVIDE THOSE ENROLLED IN THE PLAN WITH CONTRIBUTIONS, BENEFITS, AND SERVICE CREDITS WITH RESPECT TO QUALIFIED MILITARY SERVICE AND TO COMPLY WITH SUBSECTION 414(u)(9)(A) OF THE INTERNAL REVENUE CODE; PROVIDING FOR FINDINGS; PROVIDING FOR ADOPTION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 2-311 of the Code of the City of North Port provides the right of the beneficiary of a deceased pension member, who was not receiving monthly benefit payments or who was not yet vested or eligible for early or normal retirement, to receive 100 percent of the member's accumulated contributions; and

WHEREAS, Section 2-319 of the Code of the City of North Port provides that the pension plan will comply with the requirements set forth in the Internal Revenue Code; and

WHEREAS, subsection 414(u)(9)(A) of the Internal Revenue Code allows the City, for benefit accrual purposes, where an individual dies or becomes disabled (as defined under the terms of the City's retirement plan) while performing qualified military service, to maintain the individual's retirement plan as if the individual had resumed employment in accordance with the individual's reemployment rights under chapter 43 of title 38, United States Code, on the day preceding death or disability (as the case may be) and terminated employment on the actual date of death or disability; and

WHEREAS, the City Commission desires to provide those enrolled in the City of North Port Firefighter' Pension—Local Option Plan with contributions, benefits, and service credits with respect to qualified military service; and

WHEREAS, the City Commission desires to comply with subsection 414(u)(9)(A) of the Internal Revenue Code; and

WHEREAS, the City Commission has determined that the proposed amendments serve the public health, safety, and welfare of the citizens of the City of North Port, Florida.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF NORTH PORT, FLORIDA, AS FOLLOWS:

SECTION 1 – FINDINGS.

1.01 The recitals outlined above are incorporated by reference as findings of fact as if expressly set forth herein.

SECTION 2 – ADOPTION.

2.01 The City Commission hereby approves and adopts the following amendments to section 2-311 and 2-319 of the Code of the City of North Port:

“CHAPTER 2 – ADMINISTRATION

...

ARTICLE V. – EMPLOYEE BENEFITS

...

DIVISION 6 – FIREFIGHTERS PENSIONS

...

Sec. 2-311. - Preretirement death.

(a) *Prior to vesting or eligibility for retirement. Notwithstanding the provisions found in subsection 2-319(i) herein, the* ~~The~~ beneficiary of a deceased member who was not receiving monthly benefit payments or who was not yet vested or eligible for early or normal retirement shall receive a refund of 100 percent of the member's accumulated contributions.

...

Sec. 2-319. - Internal Revenue Code compliance.

...

(i) *Military service. Effective October 1, 2017, notwithstanding any provision of this plan to the contrary, contributions, benefits and service credits with respect to qualified military service will be provided in accordance with section 414(u) of the Internal Revenue Code.*

Furthermore, effective January 1, 2007, the survivors of any participant who dies on or after January 1, 2007, while performing qualified military service, are entitled to any additional benefits (other than contributions relating to the period of qualified military service, but including vesting service credit for such period and any ancillary life insurance or other survivor benefits) that would have been provided under the plan had the participant resumed employment on the day preceding the participant's death and then terminated employment on account of death."

SECTION 3 – SEVERABILITY.

3.01 If any section, subsection, sentence, clause, provision or word of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions thereof.

SECTION 4 – CONFLICTS.

4.01 In the event of any conflict between the provisions of this Ordinance and any other Ordinance or portions thereof, the provisions of this Ordinance shall prevail to the extent of such conflict.

SECTION 5 – CODIFICATION.

5.01 In this Ordinance, additions are shown as underlined and deletions as strikethrough. These editorial notations shall not appear in the codified text.

SECTION 6 – EFFECTIVE DATE.

6.01 This Ordinance shall take effect immediately after adoption by the City Commission of the City of North Port, Florida.

READ BY TITLE ONLY at first reading by the City Commission of the City of North Port, Florida in public session this ____ day of _____, 2017.

PASSED and DULY ADOPTED by the City Commission of the City of North Port, on the second and final reading in public session this ____ day of _____, 2017.

CITY OF NORTH PORT, FLORIDA

VANESSA CARUSONE
MAYOR

ATTEST:

PATSY C. ADKINS, MMC
CITY CLERK

APPROVED AS TO FORM AND
CORRECTNESS:

AMBER L. SLAYTON
CITY ATTORNEY