

**CITY OF SKY VALLEY
REGULAR COUNCIL MEETING
TUESDAY, APRIL 16, 2024
AT 10:00 AM
3608 HWY 246 (CITY HALL) & VIA TELECONFERENCE (ZOOM)
SKY VALLEY, GEORGIA**

AGENDA

- 1. Call to Order**
- 2. Invocation/Pledge of Allegiance**
- 3. Approval of Minutes**
March 19, 2024 - Council Work Session
March 19, 2024 – Regular Council Meeting
- 4. Adoption of Agenda**
- 5. Mayoral/Council Remarks**
- 6. City Manager Report**
- 7. Departmental Reports**
- 8. Committee Reports**

NEW BUSINESS

- 9. Consider approval to amend the Sky Valley Solid Waste (Trash) Ordinance – 2nd reading and adoption**
- 10. Consider approval to amend the Uniform Rules of the Road Ordinance – 2nd reading and adoption**
- 11. Consider approval of Proclamation to celebrate and recognize Arbor Day 2024**
- 12. Consider approval of Proclamation of the 55th annual professional municipal clerks' week, May 5 – 11, 2024**
- 13. Consider adoption of the restated GMEBS member retirement plan per IRS requirements**
- 14. Consider approval of the 2024 Marketing Agreement with Forward Rabun**

OTHER BUSINESS

- 15. Public Forum and General Comments**
 - ❖ ANY PERSON WITH BUSINESS BEFORE THE COUNCIL, NOT SCHEDULED ON THE AGENDA AS A PUBLIC HEARING MAY SPEAK TO THE COUNCIL FOR A MAXIMUM OF FIVE MINUTES
 - ❖ THE SPEAKER MUST IDENTIFY BY NAME/ADDRESS BEFORE SPEAKING
 - ❖ NO FORMAL ACTION CAN BE TAKEN
- 16. Adjournment**

You may join the meeting at:

<https://us02web.zoom.us/j/88221902854>

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to call 706-746-2204 promptly to allow the City to make reasonable accommodations for those persons.

**MINUTES OF THE CITY OF SKY VALLEY COUNCIL WORK SESSION HELD ON MARCH 19, 2024
AT 8:30 AM, 3608 HWY 246 (NEW CITY HALL) & VIA TELECONFERENCE (ZOOM) SKY VALLEY,
GA 30537**

MEMBERS PRESENT: Mayor Steil, Councilors Allred, McAfee, Curtis, Oliver, and Councilor Turner joined via zoom

STAFF PRESENT: City Manager Streetman, City Clerk Fleming, Police Chief Estes, City Attorney Kidd, and Communication Specialist Van Camp

1. Call to Order

Mayor Steil called the meeting to order at 8:32 A.M.

2. Adoption of Agenda

Councilor McAfee made a motion to adopt the agenda as presented, seconded by Councilor Curtis, unanimously approved.

3. Discuss changes to the recycle program

City Manager Streetman stated that limited information concerning recycling is in the current Trash Ordinance. The service was initially set up by previous City Council members without specifications in an Ordinance. Currently the City staff is picking up recycle on the same day as trash pickup, allowing one, 13-gallon container. The contents of the bin doesn't have to be sorted as the City staff sorts upon pickup. This is a once-a-week service. The proposal for recycling would be to have a centralized area, location Knob Drive behind tractor shed, that could be access seven days a week, and opened for 12 hours, each day. There would be separate bins/receptacles for each recyclable item. The area would not be out in the open and would have a wooden fence around it. The savings for the City would be in staff time and also would eliminate the need for a new recycle truck. The current truck that is being used now for this service, is in need of replacement. City Manager Streetman stated that he is working out the details on the cost of such an area.

Questions were raised from Mayor and Council concerning if the curb side pickup was going to be eliminated altogether, cost, location, and if this would be viewed as cutting services. City Manager Streetman stated that actually the residents could recycle more as it would be open seven days a week for their convenience. The area behind the tractor shed is being cleared out regardless, as there is a need to do so. Councilor Oliver stated more concrete pricing is needed to help make the decision and Councilor Curtis stated that if the City goes with the centralized recycle center maybe curbside recycling could continue and phase in the center.

4. Discuss proposed amendments to the Trash Ordinance

City Manager Streetman stated the discussion of the Ordinance has been continued from last year when the amendments were first proposed. The right-of way's, in-ground trash receptacles, have been removed since then, at the expense of the City, which will help with the language of the proposed Trash Ordinance. City Manager Streetman stated that with this Ordinance the information will be better define and it will be addressing such items as: yard debris pickup, adding recycle information, and pickup days. Mayor and Council questions consisted of what kind of containers could be used, which included plastic bags. The Ordinance would specify what kind of bags could be used in lieu of a container. The City also offers a

“premium service” for seven more dollars a month and the trash could be collected at the home instead of bottom of the driveway.

5. Discuss purchasing of 300 roll out trash cans (purchase is within Mayoral approval)

City Manager Streetman wanted to give options to homeowners after the removal of the in-ground trash cans. The homeowner could purchase a can(s) at the local home improvement stores or get them through the City. He presented two cans, one was a 35 gallon and the other was a 65 gallon can. If an order is place for 50 or more cans, the vendor will discount the prices. The trash cans could have the City logo embossed into them. Individually purchased would be over \$100.00 but the City could buy in bulk at a cost of \$35 to \$60 each. The decision to be made is; if the cans would be provided by the City or residents could purchase through the City, and the cost could be added to their utility bill. Councilor Oliver thought that the residents should sign up for the trash cans and then the City bill for them. Councilor Curtis asked if a latch could be added to the can and City Manager Streetman replied that he would check on that.

6. Discuss proposed amendments to the Uniform Rules of the Road Ordinance

City Manager Streetman stated that the proposed amendment would be for changing the five year renewal of registering PTVs, to annually. This will align with the change to the Fee Ordinance that shows an annual fee of \$25.00. Mayor Steil stated that many residents have commented that an annual inspection needs to be conducted, on the registered PTVs, as some take off the safety equipment after the inspection. An annual inspection could possibly deter this action.

7. Adjournment

There being no further business to come before Mayor and Council, Councilor Allred made a motion to adjourn, seconded by Councilor Oliver, unanimously approved.

The meeting adjourned at 9:21 A.M.

Respectfully submitted:

Hollie Steil, Mayor

Attest:

Karen Fleming, City Clerk

MINUTES OF THE CITY OF SKY VALLEY REGULAR COUNCIL MEETING HELD ON A TUESDAY, MARCH 19, 2024 AT 10:00 AM 3608 HWY 246 (CITY HALL) & VIA TELECONFERENCE (ZOOM) SKY VALLEY, GEORGIA

MEMBERS PRESENT: Mayor Steil and Councilors Allred, Oliver, Curtis, McAfee, and Councilor Turner joined via zoom

STAFF PRESENT: City Manager Streetman, City Clerk Fleming, Police Chief Estes, City Attorney Kidd, And Communication Specialist Van Camp

1. Call to Order

Mayor Steil called the meeting to order at 10:00 A.M. She thanked Jason for scheduling the Planning Retreat concerning the future endeavors of the City. Also associated with the Planning Retreat, she wanted to thank Rick Barron with EMI, Adam Hazell – GMRC Planning Director, Gina Kessler – GMRC Executive Assistant for taking the minutes, Patrick Larson – GMRC Economic Development Director, Faith Bryan – GMRC Information Services Director, Code Enforcer Pyburn, Public Works Superintendent Shope and Water Coordinator English for their services and presentations.

2. Invocation/Pledge of Allegiance

Councilor Allred led the invocation and pledge of allegiance.

3. Approval of Minutes

January 23, 2024 – Organizational/Regular Council Meeting
February 23, 2024 – Work Session/Planning Retreat

Councilor Oliver made a motion to approve the minutes as written, seconded by Councilor McAfee, unanimously approved.

4. Adoption of Agenda

Councilor Curtis made a motion to adopt the agenda as presented, seconded by Councilor McAfee, unanimously approved.

5. Mayoral/Council Remarks

No further comments were made.

6. City Manager Report

City Manager Streetman thanked all that participated in the Planning Retreat and stated that the pickleball court will be finished as soon as we have a week that doesn't drop below 50 degrees. He just attended a GCCMA conference in Athens. The update for the Sky Valley Comp Plan is underway and will be submitted by Oct. 31, 2024. The HydroVac has been received and put into use. The well study is being finalized with two viable locations. A bid process will be underway, through GovDeals, for acquiring City owned property. He stated that the Wildbird lots, that went through a bidding process last year, are being finalized as there were some delays in the process. The stop signs around the City have been replaced bringing them up to the proper height. Also, attended a budget and taxation workshop with Deputy Clerk Blalock. The lead pipe assessment is underway as the report is due by October 16, 2024. Communication Specialist Van Camp has finished an online marketing class and as received her certification. John Roberts from Public Works has finished the mapping project and will be going for his CDL. Twenty-five letters/citations went out concerning STRs.

7. Departmental Reports

City Manager Streetman read a report for Public Works as no representation was available due to a water line break at Forest Court. Public Works Superintendent Shope had stated that the department has been conducting pothole patching, cleaning out ditches and culverts. Will be taking

bids for street paving in the City. Water Coordinator English is working on the Consumer Confidence Report. He also read a report from Jim Pyburn, Code Enforcer. "No nuisance complaints in the month of February. Discussions are progressing with the Time Share office regarding a derelict home on Rebel Circle that has been abandoned for several years. One application received for a new home on Evergreen along with six other new homes under construction."

Gordon Brand, 64 Overlook Way, asked City Manager Streetman about the number of STRs that have registered and if the Marketing Committee could get a copy. He was told that an exact number can be given to him once confirmed and a list couldn't be provided.

Tom Menard, 196 Moon Ridge, wanted to address Mayor and Council concerning a water/plumbing issue at his residence. He was told that he would have to wait until the next scheduled meeting as he needed to be put on the agenda so all information can be collected and the appropriate staff that was involved, be present.

Police Chief Estes stated that Officer Brown is still out. Officer Clark is having family issues but the other officers are covering her shifts. Officer Clark was just voted as favorite first responder of the year. This is the second year in a row that she has won this honor. This vote was conducted by a local newspaper, The Clayton Tribune. He stated that his department needs bullet proof vests, for the officers. He is currently looking for grants that could help with this expense. Radars are failing and will need to be replaced. His department just received a \$9,000 grant to help with the cost of purchasing computers for four cars.

Debbie McAfee, 776 Alpine, asked about the cost and life of a vest, which was answered at the cost of approximately \$600 and the life around five to seven years.

Councilor Curtis asked if anyone had been cited for littering and Chief Estes stated that he wasn't sure, but could check. He stated that it is hard to cite someone for littering as you have to catch them in the act.

8. Committee Reports

Marketing Committee Chairman Gordon Brand stated that Doug Hollandsworth is working with a new media partner, Michigan Golf Journal. Sky Valley was winner for the best Par 3 in 2023. Four to five media writers will be coming to Sky Valley this year. Scheduling golf and croquet tournaments. Just released the results from the "Favorite Things about Sky Valley" survey. Working on a new survey concerning "Why did you buy in Sky Valley?". National Night Out will be held on August 8th. The police department will be meeting with Sky Valley citizens on that date to answer questions or address any concerns.

NEW BUSINESS

9. Consider approval to amend the Sky Valley Solid Waste (Trash) Ordinance – 1st reading and introduction

City Manager Streetman stated that the in-ground trash cans have been removed and this Ordinance will better define pickup dates and clean up certain areas of current Ordinance. He read what the Ordinance will cover: "An ordinance to amend previous solid waste ordinances, to define terms and phrases relating to the collection and disposal of trash, waste, recycling and garbage; to regulate the receptacles and containers for the same; to provide for the manner of preparation of the same for collection; to provide for the manner of collection of construction material, trash and garbage from commercial establishments and places of residence; to prohibit the deposit of trash, debris or litter upon vacant lots; to prohibit burying refuse, polluting waters, or spilling trash, garbage and other debris upon city streets; to provide for kinds of collection service to be offered, the days of collection and schedule of charges therefor; to provide penalties for violation and to repeal all ordinances or portions thereof in conflict herewith".

Mayor Steil stated that this will be the first reading and next scheduled meeting will be the second reading. A vote will be called at that time. Councilor Curtis asked about the "Special Collection" in the Ordinance. City Manager Streetman stated that was for yard debris as the residents can call and have the removal scheduled by City Staff. This will help keep up with the time spent as the first fifteen minutes are free but any additional time spent would result in a charge. He went over the possibility of being able to purchase a trash can through the City, at a discounted price, if there is enough interested in it. The City would have to purchase at least fifty to get a bulk discount.

10. Consider approval to amend the Uniform Rules of the Road Ordinance – 1st reading and Introduction

City Manager Streetman stated that this proposed amendment would change the term from five years to annually, for registration/inspections of PTVs. Safety is the main concern. Chief Estes stated that the permit would be good for the fiscal year, July 1 – June 30. Different colored permits will be issued each year. A grace period of now through June will be given, to get a new permit.

City Manager Streetman read what the Ordinance will cover as this will be the first reading. "An ordinance to amend previous uniform rules of the road ordinance, to define terms and phrases relating to the uniform rules of the road, traffic signs, signals, and marking, speed limits, parking of motor homes, recreational vehicles, boats, and trailer, the permitting of personal transportation vehicles; and to provide penalties for violation and to repeal all ordinances or portions thereof in conflict herewith".

11. Consider approval of Resolution to enter a Capital Lease Purchase through GMA to purchase a 2023 Ford Explorer for the Police Department

City Manager Streetman stated that this purchase is a budgeted item. One payment a year will be made and the loan will have an interest rate around 5%. This is just a formality as to show that the Council agrees with the purchase.

Councilor Curtis asked why the lease instead of buying outright which City Manager Streetman stated that it is just for budgeting purposes as it helps to acquire as needed.

Councilor McAfee made a motion to approve the Resolution, seconded by Councilor Oliver, unanimously approved.

OTHER BUSINESS

12. Public Forum and General Comments

None were made.

13. Adjournment

There being no further business to come before Mayor and Council, Councilor Allred made a motion to adjourn, seconded by Councilor Curtis, unanimously approved.

The meeting adjourned at 11:12 A.M.

Respectfully submitted:

Hollie Steil, Mayor

Attest:

Karen Fleming, City Clerk

STATE OF GEORGIA

ORDINANCE NO. _____

COUNTY OF RABUN

Chapter 30 - SOLID WASTE

CITY OF SKY VALLEY, GA

SOLID WASTE ORDINANCE

AN ORDINANCE TO AMEND PREVIOUS SOLID WASTE ORDINANCES, TO DEFINE TERMS AND PHRASES RELATING TO THE COLLECTION AND DISPOSAL OF TRASH, WASTE, RECYCLING AND GARBAGE; TO REGULATE THE RECEPTACLES AND CONTAINERS FOR THE SAME; TO PROVIDE FOR THE MANNER OF PREPARATION OF THE SAME FOR COLLECTION; TO PROVIDE FOR THE MANNER OF COLLECTION OF CONSTRUCTION MATERIAL, TRASH AND GARBAGE FROM COMMERCIAL ESTABLISHMENTS AND PLACES OF RESIDENCE; TO PROHIBIT THE DEPOSIT OF TRASH, DEBRIS OR LITTER UPON VACANT LOTS; TO PROHIBIT BURYING REFUSE, POLLUTING WATERS, OR SPILLING TRASH, GARBAGE, AND OTHER DEBRIS UPON CITY STREETS; TO PROVIDE FOR KINDS OF COLLECTION SERVICE TO BE OFFERED, THE DAYS OF COLLECTION AND A SCHEDULE OF CHARGES THEREFOR; TO PROVIDE PENALTIES FOR VIOLATION AND TO REPEAL ALL ORDINANCES OR PORTIONS THEREOF IN CONFLICT HEREWITH.

The Council of the City of Sky Valley hereby ordains:

Footnotes:

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State Law reference— Georgia Comprehensive Solid Waste Management Act, O.C.G.A. § 12-8-20 et seq.; local solid waste management plans, O.C.G.A. § 12-6-31.1; litter control, O.C.G.A. § 16-7-40 et seq.

ARTICLE I. - IN GENERAL

Secs. 30-1—30-18. - Reserved.

ARTICLE II. - COLLECTION

Sec. 30-19. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Business trash means every waste accumulation of dust, paper, paper cartons, cardboard cartons, excelsior, rags, or other accumulations, other than garbage or household trash, which are usually attendant to the operation of stores, offices, and similar businesses.

Commercial establishment means any hotel, motel, restaurant, food store, hospital, school, church, business or any nonresidential establishment at which garbage or trash may be generated.

Exposed materials and equipment means any accumulation of materials, including waste building materials, new building materials not associated with ongoing building projects, building materials other than those stored in authorized outdoor storage yards, and similar materials; and any accumulation of used or new equipment, such as refrigerators or other appliances, plumbing fixtures or equipment, generators, small commercial trailers, and similar equipment, stored out of doors and exposed to view from any public street or right-of-way.

Foreign material means construction or building waste, and includes such materials as sand, stone, brick, wood, concrete, metal, plaster, concrete or plaster block, paving, roofing, pipe, shingles, lawn renovating debris, sod, dead sod, tree stumps, discarded furniture, large household appliances such as stoves, refrigerators, air conditioners, washing machines, clothes dryers, water heaters, mattresses and television sets.

Garbage means every waste accumulation of animal or vegetable matter which attends the preparation, use, cooking processing, handling, or storage of meats, fish, fowl, fruits, vegetables, or other matter which is subject to decomposition, decay, putrefaction, or the generation of noxious or offensive gases or odors, or which during or after decay, may serve as breeding or feeding material for flies, insects, or animals.

Household trash means every waste accumulation of paper, sweepings, dust, rags, bottles, cans, diapers or other matter of any kind, other than garbage, which is usually attendant to housekeeping.

Industrial waste means every waste accumulation of metal, metal products, minerals, chemicals, rocks, concrete, asphalt tar, oil, grease, glass, crockery, rubber tires, bottles, cans, lumber, ashes, sawdust, wastes from animal packing or slaughterhouses, or other materials usually created by commercial enterprises, and industrial plants, but not garbage, household trash, or business trash.

Living unit means any place of abode which is suitable for permanent or transient family or individual residence use. Each such living unit shall be considered as single and separate for the purposes of this article.

Multifamily units means all places of abode other than single-family residences.

Premium Collection Service means garbage collection service where city staff collect garbage at the residence back door, front door, or an agreed upon location within immediate proximity of the residence.

Refuse means solid waste accumulations consisting of garbage, household trash, and business trash.

Single-family residence means any single-family dwelling or living unit, and is interchangeable with the term "household" and includes single-family condominium units.

Standard Collection Service means garbage collection service where city staff collect garbage at the road or curb side.

Tree trimmings means every waste accumulation of tree branches, tree trunks, tree limbs, parts of trees, bushes, or shrubs, Greenleaf cuttings, fruit, or other vegetation.

Yard trash means every waste accumulation of lawn, grass, or shrubbery cuttings or clippings and dry leaf raking's, free of dirt, rocks, large branches, and bulky or noncombustible material.

(Ord. No. 96-25, § 1-1, 12-2-1996)

Sec. 30-20. - Receptacles and containers—Required.

It shall be the duty of every person in possession, charge, or control of any place in or from which business trash, foreign material, garbage, household trash, industrial waste, tree trimmings, and yard trash is created, accumulated, or produced, to provide and at all times to keep in a suitable place readily accessible to the city collection crews or private collection agencies, adequate and suitable receptacles and containers capable of holding all such waste materials which would ordinarily accumulate between the times of successive collections. The owner of any multifamily unit shall furnish or require tenants to furnish proper waste receptacles and containers.

(Ord. No. 96-25, § 1-2, 12-2-1996)

Sec. 30-21. - Receptacles and containers—Specifications.

- (a) *General design, maintenance and condition.* All receptacles and containers as required under this article shall be of safe construction and design and shall be maintained in good and serviceable condition. Any receptacles or containers which do not conform to the provisions of this article, or which have ragged or sharp edges or any other defects which are reasonably liable to hamper or injure the person collecting the contents thereof or the public generally shall be promptly replaced by the customer upon notice by the City. All refuse containers are to be provided by the customer and are to be maintained by the customer at the customer's expense. –

(b) Refuse containers shall be of the following construction, size, and materials:

Each single-family residence shall provide a maximum of up to two (2) approved refuse containers, which shall be constructed of heavy plastic material- not to exceed sixty- five (65) gallons total. Each container(s) shall be equipped with suitable handles, tight-fitting covers or lids with hand grips and shall be watertight and animal resistant.

Furthermore, a maximum of one (1)- thirteen (13) gallon recycling bin may be utilized for collection and subject to Sec. 30-24 (d) of this ordinance. Said refuse container(s) and/or recycling bin should be placed for pickup at curbside or within two (2) feet of the paved roadway.

The City shall not be required to collect the contents of more than what can be held within the approved total of sixty-five (65) gallons of container(s) with the top lid(s) or cover(s) fully closed and the thirteen (13) gallon recycling bin. The city shall not be required to pick up recycling material placed outside of the recycling bin, or more than what the bin can reasonably hold. -

In lieu of an approved refuse container(s), the customer may use heavy weight (not less than 95 mil thickness) plastic trash bags with a capacity of not more than thirteen (13) gallons per bag. Bags shall be securely tied and free from holes or tears. Said bags should be placed for pickup at curbside or within two feet of the paved roadway on collection days. A maximum of five (5)- thirteen (13) gallon heavy weight bags or what would ordinarily fit into a sixty-five (65) gallon trash container shall be collected.

(c) Optional containers for multi-family units:

Each individual unit within multi-family units with a capacity of more than two living units shall be allowed up to what is allowed for a single-family residence of this ordinance. As an alternative, a single-master dumpster no larger than eight (8) cubic yards may be utilized for all multi-family units as long as the dumpster is properly secured and screened. -

All containers utilized by multi-family units shall be located so as to be easily accessible by the city's equipment and shall be enclosed within a suitable opaque fence or otherwise hidden from view.

(Ord. No. 96-25, § 1-3, 12-2-1996; Ord. No. 97-7, § 1, 4-7-1997)

Sec. 30-22. – Pre-collection practices.

- (a) *Dangerous trash items.* All dangerous trash items, and all waste material of an injurious nature, such as broken glass, light bulbs, razor blades, sharp pieces of metal, fluorescent tubes, television tubes, and the like shall be securely wrapped to prevent injury to the collection crews.
- (b) *Yard trash.* The city will not collect yard trash as part of the garbage collection program except as defined by this ordinance and subject to Sec. 30-25 and Sec. 30-30.
- (c) *Tree trimmings.* The city will not collect tree trunks, tree stumps, tree branches, or tree limbs of any size as part of the garbage collection program except as defined by this ordinance and subject to Sec. 30-25 and Sec. 30-30.
- (d) *Foreign material and industrial waste.* The city will not collect foreign material or industrial waste as defined by this chapter, all of which must be properly disposed of by the owner or person, firm, or corporation responsible therefor.

(Ord. No. 96-25, § 1-4, 12-2-1996)

Sec. 30-23. - Accumulation for collection.

All accumulations of refuse and trash shall be contained as defined in Sec. 30-21 of this ordinance, not over filled and of a durable nature so as to not rip or tear and shall be stored or placed for collection in accordance with the provisions of this ordinance. The City reserves the right to not collect refuse, trash, or recycling material from customers whose bags are ripped or torn, whose bags rip or tear during the action of refuse or trash collection by City personnel or whose recycling material is spilled out or over the recycling bins. Additionally, loose, scattered, or unbagged refuse, trash, or recycling material shall be the responsibility of the tenant or property owner to clean up immediately upon request by the city and to properly secure prior to the City picking up for collection. Furthermore, loose, scattered, or unbagged refuse, trash, or recycling material shall be subject to Sec. 30-36.

- (1) *Public streets and private property.* No person shall place any accumulations of refuse and trash in any street, alley, or other public place of travel, nor upon any private property except the person's own property, except on the days when it is scheduled to be collected. For customers selecting the standard service option, the placement for collection shall be in accordance of Sec. 30-21 of this ordinance and the approved container(s) must be easily visible and conspicuous from the street.
- (2) *Blockage of storm drains.* No person shall place any refuse, trash, garbage cans, or trash bags on, upon, or over any storm drain, or so close thereto as to be drawn by the elements into such drain, which would result in or tend to cause a blockage of any part of such storm drainage system.
- (3) *Unauthorized accumulations.* Any unauthorized accumulation of refuse, business trash, foreign material, or industrial waste on any lot, property, premises, public street, alley, or other public place of travel is prohibited. In addition, any unauthorized accumulation of exposed materials and equipment on any commercially zoned property is prohibited. Failure to remove and correct any such unauthorized accumulations of

refuse shall be deemed a violation of this article and shall be subject to the penalties described in section 30-36.

- (4) *Waste building materials.* Notwithstanding subsection (3) of this section, waste building materials, defined as foreign material by this article, shall be permitted to be stored for a period of up to 60 days at ongoing building sites under the following conditions:
- a. No such materials may be located within rights-of-way or on private property other than that of the building site;
 - b. No material which could be moved by the elements, such as paper, rags, cloth, or other fibers, shall be stored at the site for an unreasonable length of time; and
 - c. All waste building materials shall be removed, and property disposed of when a project has been completed prior to the issuance of a certificate of completion or a certificate of occupancy.

(Ord. No. 96-25, § 1-5, 12-2-1996)

Sec. 30-24. - Collection practices and services.

- (a) The city shall provide refuse collection service to each business establishment, residence, or living unit within the city's corporate limits which is occupied a part of each fiscal year. If any structure shall have more than one family or business occupying it, the city shall provide such service to each occupant of the structure. Except in the event of inclement weather or other acts of God, each customer shall receive refuse pickup service not less than once a week.
- (b) The schedule for refuse collection and the charges the city shall levy against each customer shall be as determined from time to time by the city council and posted at city hall. In the case of new structures, a refuse collection charge shall be levied upon issuance of a certificate of occupancy.
- (c) No approved trash receptacle(s) or heavy-duty trash bag(s) shall be placed for collection before 6:00 AM nor later than 8:00 AM on the day of collection to insure collection. All approved receptacles shall be removed from their positions adjacent to the street or sidewalk after the contents have been emptied on that same day. It shall be unlawful for any person to damage, displace, or otherwise interfere with refuse containers or their contents except the owner or upon permission or at the request of the owner.
- (d) Notwithstanding the foregoing, the city reserves the right to reject the collection of certain specific categories of refuse to include recycling materials, in accordance with mandatory state or county solid waste regulations, or in accordance with any recycling program the city may adopt, including materials such as cardboard, aluminum, glass, or plastics. Upon adequate notice to its customers, the city may require such refuse to be separated from other refuse and/or disposed of by the customer.

- (e) The city shall provide standard collection service and premium collection service as defined by this ordinance, one of which shall be selected by the customer. Premium collection service shall be billed at a higher fee as established by the City of Sky Valley City Council.
- (f) Additionally, the City provides trash cans at strategic locations throughout the City such as the city post office, pickleball courts, the Highway 246 Overlook, and waterfall etc. These trash cans are provided as a courtesy for residents and guests to dispose of incidental trash- ex. soda containers, junk mail, potato chip bags, etc. and NOT bagged household or commercial garbage. Anyone disposing of bagged garbage may utilize the City compactor located at 102 Knob Drive.

(Ord. No. 96-25, § 1-6, 12-2-1996)

Sec. 30-25. - Special collections.

- (a) Any property owner desiring special bulk collections of tree trimmings and/or yard trash- may request a special collection, which shall be scheduled through the office of the city clerk. If sufficient manpower and equipment is available, city personnel are authorized to make such special collections, provided the person making the request agrees to pay for the labor and equipment used at the rate specified by the city council.
- (b) No collection shall be made from vacant lots, nor shall any large rocks, tree trunks, tree stumps, tree limbs, or other heavy objects be collected by the city. No waste building materials or lot clearings shall be collected from houses or other structures under construction or recently completed.
- (c) Material to be collected by special collections shall be placed in neat piles and located so that such refuse can be easily loaded on trucks for disposal.

(Ord. No. 96-25, § 1-7, 12-2-1996)

Sec. 30-26. - Construction material not city's responsibility.

The city shall not be responsible for the collecting or hauling of trash, discarded building material, dirt, rock, plaster, lumber, metal, or other like materials originating from private property preliminary to, during, or subsequent to the construction of new buildings, alterations, or additions to existing buildings of whatsoever type. Such material shall be removed by the owner of the property or by the contractor. No certificate of occupancy shall be issued until such material has been removed by the owner or contractor.

(Ord. No. 96-25, § 1-8, 12-2-1996)

Sec. 30-27. - Collection and disposal by commercial establishments, and private collectors.

- (a) The actual producers of refuse or the owners of the premises upon which refuse is accumulated who desire personally to collect and dispose of such refuse, persons who desire to dispose of waste material not included in the definition of refuse, or private collectors of

refuse from within the city or outside of the city who desire to haul over the streets of the city shall use a watertight vehicle provided with a tight cover and so operated as to prevent offensive odors escaping therefrom and refuse from being dropped, blown, or spilled.

- (b) The city shall have the authority to make such other reasonable regulations concerning individual collection and disposal and relating to the hauling of refuse over city streets by outside collectors or individuals as it shall find necessary.

(Ord. No. 96-25, § 1-9, 12-2-1996)

Sec. 30-28. - Commercial establishments.

All commercial establishments shall store their refuse in containers or otherwise secure it so as to eliminate wind-driven debris and unsightly litter in and about their establishments. Approved methods of securing trash shall include containers, bins, fenced or walled trash storage areas, or dump sites operated by the county.

(Ord. No. 96-25, § 1-10, 12-2-1996)

Sec. 30-29. - Vacant lots.

It shall be unlawful for any person to throw any paper, trash, or debris, scrap building material, or foreign material of any kind upon any vacant or unoccupied lot within the city.

(Ord. No. 96-25, § 1-11, 12-2-1996)

Sec. 30-30. - Yard waste.

- (a) Yard waste shall be considered a special collection as referenced in Sec. 30-25 of this ordinance and is defined as yard trash, debris, leaves, brush, tree limbs, cuttings and trimmings and similar materials.
- (b) Yard waste shall not be collected as part of the garbage collection program. Property owners or their representatives may request pickup of yard waste by contacting city hall and making arrangements with the city clerk for a scheduled pickup of yard waste. Request for special pickup of yard waste shall be accompanied by a city work order and the property owner shall be charged a fee as established by the City of Sky Valley City Council. Yard waste shall be placed for pickup within five (5) feet of the roadway.
- (c) Persons, firms, or corporations performing tree removal or trimming services shall be responsible for the prompt removal of any yard waste they produce.

(Ord. No. 98-10, §§ 1—4, 10-5-1998)

Sec. 30-31. - Days of collection.

The normal scheduled collection day shall be once per week on Monday. In the event that an official city holiday disrupts trash collection, trash service shall commence on the next business day following the city holiday. When inclement weather or road conditions prohibit collection on

Monday, collection service will occur on the first day in which weather or road conditions permit.

(Ord. No. 96-25, ex. A, 12-2-1996; Ord. No. 97-7, § 2, 4-7-1997)

Sec. 30-32. - Charges generally.

- (a) Each residential account shall select either the standard or premium trash service and be charged a monthly collection fee as set by the City of Sky Valley City Council.
- (b) Garbage shall be in arrears under the same term as in effect for water bills and collection services shall be discontinued at the same time as water service is discontinued and shall not be resumed until the account is paid in full.

(Ord. No. 87-14, 9-8-1987)

Sec. 30-33. - Littering unlawfully.

It shall be unlawful for any person to allow or throw any paper, trash, garbage, or debris upon any street, alley, park, or other public or private property in the city. It shall further be unlawful for any person to cast or throw, or cause to be cast or thrown, into any of the gutters, drains, or sewers within the city, any garbage, tree or grass cuttings, leaves, or other substance calculated to cause any obstruction or nuisance to the gutters, drains, sewers, ditches, or culverts.

(Ord. No. 96-25, § 1-12, 12-2-1996)

Sec. 30-34. - Burying refuse; polluting waters.

It is declared to be unlawful for any person to deposit on or to bury in or cause to be deposited on or buried in any public square, street, alley, vacant or unoccupied lot, sidewalk, parkway, or bank of any lake, stream, or waterway, any trash, rubbish, fruit peelings, debris, refuse, garbage, brush, cans, boxes, oil, or vegetable or mineral matter, or to do any act that will pollute or tend to pollute the waters of any lake, stream, or waterway.

(Ord. No. 96-25, § 1-13, 12-2-1996)

Sec. 30-35. - Spilling material on streets.

It shall be unlawful for any person hauling any material whatsoever, whether refuse, trash, fill, rock, sand, concrete, or whatever, to spill such material from the hauling vehicle onto the streets of the city.

(Ord. No. 96-25, § 1-14, 12-2-1996)

Sec. 30-36. - Penalties.

- (a) Any person violating any provision of this article shall be guilty of a misdemeanor.

- (b) The city shall also require that any unauthorized accumulation, as defined by section 30-23(3), be removed within 10 business days' written notice to the property owner by registered or certified mail, return receipt requested. If such notice cannot be delivered by the postal service, the city may, as an alternative, post a notice at the site of the unauthorized accumulation stating the terms of removal. If such accumulation is not removed within the notice period, then the city is authorized to remove or cause to be removed such accumulation, entering in and upon private property if necessary, and shall assess the property owner the cost of removing the accumulation. A second registered or certified mail notice shall be sent to the property owner, stating that the accumulation has been removed and that the cost shall be paid by the property owner to the city within 30 days of receipt. If that assessment is not paid, then it shall become a lien on such piece of property. Notice of such lien shall be filed and recorded in the real property lien records of the county, and when so filed and recorded, said lien shall encumber the described real property and may be foreclosed in the same manner as liens for taxes.
- (c) If approved receptacle(s) and/or recycling bin placed for collection are not removed from the street area on the day of collection as required in section 30-24(c), the city is authorized to remove or cause to be removed said container(s) and replace them on the property of the owner, entering into and upon private property if necessary. A fee in the amount established by the City of Sky Valley City Council shall be levied for each occurrence of said failure and will be billed on the next scheduled billing.
- (d) If trash, refuse, or recycling material is placed either-unlawfully or negligently, so as to be allowed to be scattered by wind or animals, the city is authorized to remove or cause to be removed such scattered trash, refuse, or recycling material to include entering upon private property if necessary to remove. A fee in the amount established by the City of Sky Valley City Council shall be levied for each occurrence and will be billed on the next scheduled billing.

(Ord. No. 96-25, § 1-15, 12-2-1996)

Sec. 30-37. – Effective date.

This ordinance shall take effect on April 16, 2024.

Sec. 30-37.- Conflicting Ordinances.

City ordinance 92-15, 94-4, & 92-25 and all other ordinances and parts of ordinances in conflict herewith are hereby repealed.

Sec. 30-38- Severability clause.

Should any word, phrase, sentence, paragraph, or section of this ordinance or the application thereof to any person, individual, business organization, partnership, circumstance be held invalid by a court of competent jurisdiction; such invalidity shall not affect the other provisions of this ordinance.

APPROVED:

HOLLIE STEIL, MAYOR

JIM CURTIS, COUNCILOR

BILL OLIVER, COUNCILOR

TONY ALLRED, COUNCILOR

DAN McAFEE, COUNCILOR

BRUCE TURNER, COUNCILOR

ATTEST:

KAREN FLEMING
CITY CLERK

APPROVED AS TO FORM:

DOUGLAS KIDD
CITY ATTORNEY

First reading and introduction March 19th, 2024

Second reading and adoption April _____, 2024

CITY OF SKY VALLEY, GA

UNIFORM RULES OF THE ROAD ORDINANCE

AN ORDINANCE TO AMEND PREVIOUS UNIFORM RULES OF THE ROAD ORDINANCES, TO DEFINE TERMS AND PHRASES RELATING TO THE UNIFORM RULES OF THE ROAD, TRAFFIC SIGNS, SIGNALS, & MARKINGS, SPEED LIMITS, PARKING OF MOTOR HOMES, RECREATIONAL VEHICLES, BOATS, & TRAILERS, THE PERMITTING OF PERSONAL TRANSPORTATION VEHICLES; AND TO PROVIDE PENALTIES FOR VIOLATION AND TO REPEAL ALL ORDINANCES OR PORTIONS THEREOF IN CONFLICT HEREWITH.

Sec. 38-1. - Uniform rules of the road adopted.

- (a) The provisions of O.C.G.A. § 40-1-1 and O.C.G.A. title 40, ch. 6 (O.C.G.A. § 40-6-1 et seq.) are hereby adopted by reference.
- (b) Any person convicted of a violation of this chapter shall be punished as provided by section 1-8.

State Law reference— Adoption of state rules of the road by reference, O.C.G.A. § 40-6-372 et seq.

Sec. 38-2. - Traffic signs, signals, devices and markings.

The location and existences of all traffic control signs, signals, devices and markings in place on the adoption date of this Code are ratified and confirmed.

Sec. 38-3. - Speed limits.

The following road speed limits are as designated:

- (1) Route 246 as designated by the state department of transportation and as otherwise provided herein.
- (2) County Road known as Kelsey Mtn. Road: 35 miles per hour.
- (3) Sky Valley Way from intersections of Hidden Valley to Tahoe Road: 25 miles per hour.
- (4) Sky Valley Way from intersection Tahoe Road to Overlook Drive: 15 miles per hour.

- (5) All other streets/roads/drives shall have a maximum speed limit of no greater than 25 miles per hour unless otherwise posted.
 - (6) State Route 246 from S. Sky Valley city limits M.L. 02.73 to 0.50 Mi. N. of Sky Valley city limits M.L. 03.23 00.50 Mi.: 25 miles per hour.
 - (7) State Route 246 from 0.50 Mi. N. of city limits M.L. 03.23 to 0.25 Mi. from city limits at State/Line M.L. 03.54 00.31 Mi.: 35 miles per hour.
 - (8) State Route 246 from 0.25 Mi. S. of State/Line M.L. 03.54 to city limits at Ga./NC. State/Line M.L. 03.79 00.25 Mi.: 45 miles per hour.
- (Ord. No. 89-13, 11-6-1989; Ord. No. 95-3, att., 3-6-1995)

Sec. 38-4. - Use and parking of motor homes, recreational vehicles, travel trailers, boats and similar items.

The use and parking of motor homes, recreational vehicles, travel trailers, boats and similar items shall not be permitted within the city limits of the city except as follows:

- (1) Any such item may be stored inside the residence, garage, or carport of any home or business as long as the item is entirely enclosed covered and stored out of sight.
- (2) Any such item may be parked at a city residence for no more than 48 hours for the purpose of unloading and loading.

(Ord. No. 94-7, 5-2-1994; Ord. No. 01-09, 9-5-2001)

Secs. 38-5—38-26. - Reserved.

ARTICLE II. - PERSONAL TRANSPORTATION VEHICLES^[2]

Footnotes:

--- (2) ---

State Law reference— Personal transportation vehicles. O.C.G.A. § 40-6-330 et seq.

Sec. 38-27. - Findings and intent.

This article is adopted to address the interest of public safety. Personal transportation vehicles are not designed or manufactured to be used on public highways, streets and roads (hereafter "public roads") and the city in no way advocates their operation on the public roads within its jurisdiction. Adoption of this article is not to be relied upon as a determination by the city that operation of personal transportation vehicles on public roads is safe or advisable if done in accordance with this article. By regulating such operation, the city is merely addressing safety issues. All persons who operate or ride in personal transportation vehicles do so with their own judgment and at their own risk, and must be observant of, and attentive to the safety of themselves and others, including their passengers, other motorists, bicyclists, and pedestrians. Notwithstanding any law to the contrary, the city has no liability in negligence, nuisance or under

any other cause of action for losses resulting from the use of personal transportation vehicles on roads, sidewalks, recreation paths, rights-of-way or other public property under this article. Any person who operates personal transportation vehicle is responsible for procuring appropriate insurance as may be required by any state law or this article as a condition of operating personal transportation vehicle on the roads of the city.

(Ord. No. 14-05, § 1(1000), 5-27-2014)

Sec. 38-28. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

All-terrain vehicle means any motorized vehicle designed for off-road use which is equipped with four low-pressure tires, a seat designed to be straddled by the operator and handlebars for steering.

Authorized street means a public roadway of the city that:

- (1) Has a posted speed limit of 25 miles per hour or less;
- (2) Provides for no more than one lane of vehicular traffic per direction;
- (3) Is not designated as part of either the state or federal highway system;
- (4) Has not been designated as an unauthorized street by ordinance or resolution by the city council.

Golf car or *golf cart* means any motorized vehicle designed for the purpose and exclusive use of conveying one or more persons and equipment to play the game of golf in an area designated as a golf course. For such a vehicle to be considered a golf car or golf cart, its average speed shall be less than 15 miles per hour on a level road surface with a 0.5 percent grade comprising a straight course composed on a concrete or asphalt surface that is dry and free from loose material or surface contamination with a minimum coefficient of friction of 0.8 between tire and surface.

Gross weight means the weight of a vehicle without load plus the weight of any load thereon.

Implement of husbandry means a vehicle designed and adapted exclusively for agricultural, horticultural, or livestock-raising operations or for lifting or carrying an implement of husbandry and in either case not subject to registration if used upon the highways.

Low-speed vehicle or *LSV* means any four-wheeled electric vehicle whose top speed attainable in one mile is greater than 20 miles per hour but not greater than 25 miles per hour on a paved level surface and which is manufactured in compliance with those federal motor vehicle safety standards for low-speed vehicles.

Multi-purpose off-highway vehicle means any motorized vehicle having features specifically intended for utility use and having the following characteristics:

- (1) Has the capability to transport persons or cargo or both;
- (2) Operates between 25 miles per hour and 50 miles per hour;

- (3) Has an overall width of 80 inches or less, exclusive of accessories or attachments;
- (4) Is designed to travel on four or more wheels;
- (5) Contains a nonstraddle seat;
- (6) Has a gross vehicle weight rating of less than 4,000 pounds; and
- (7) Has a minimum cargo capacity of 350 pounds.

Personal transportation vehicle or PTV.

- (1) The term "personal transportation vehicle" or "PTV" means any motor vehicle having no fewer than three wheels, an unladen weight of 1,300 pounds or less with a maximum level ground speed of less than 20 miles per hour or any motor vehicle with a minimum of four wheels, an unladen weight of 1,375 pounds or less, capable of transporting not more than eight persons with a maximum level ground speed of less than 20 miles per hour.
- (2) The term "personal transportation vehicle" or "PTV" does not include mobility aids, including electric personal assistive mobility devices, power wheelchairs, and scooters, that can be used indoors and outdoors for the express purpose of enabling mobility for a person with a disability.
- (3) The term "personal transportation vehicle" or "PTV" also does not include any all-terrain vehicle or multi-purposed off-highway vehicle.

Public road means the entire width between the boundary lines of every right-of-way or place open to the use of the public for purposes of vehicular travel within the boundaries of the city, including streets and alleys.

Recreation path means a right-of-way adjacent to motor vehicle travel lanes or other portion of public property of a street between the curb lines and the adjacent property lines, or in any other designated public right-of-way or public property designated by signs for shared use by personal transportation vehicles, bicycles, and pedestrians. Such paths may be designated by resolution of the city council.

Sidewalk means that portion of public property of a street between the curb lines and the adjacent property lines, intended for use only by pedestrians.

Unauthorized street means a public roadway of the city that has been designated by the city council by ordinance or resolution as an unauthorized street.

Unladen weight means the weight of a vehicle without load as per the manufacturer's specifications for such vehicle.

Valid motor vehicle driver's license means any current and valid certificate issued by the state, other state of the United States of America, or international agency which permits persons to operate motor vehicles on the public roads of the state.

Vehicle means every motor vehicle, except all-terrain vehicles, motorcycles, motor driven cycles, multipurpose off-highway vehicles, personal transportation vehicles, and low-speed vehicles, designed for carrying ten passengers or less and used for the transportation of persons.

(Ord. No. 14-05, § 1(1100), 5-27-2014)

Sec. 38-29. - Registration/transfer requirements.

Before any personal transportation vehicle may be operated over an authorized street of the city, it shall be registered with and inspected by the city police department. If the personal transportation vehicle is compliant with local and state law, then a decal shall be issued from that department signifying its registration. The registration requirements include the following specifics:

- (1) Only those persons 18 years of age or older may register a personal transportation vehicle;
- (2) The person registering the PTV is the owner of the PTV;
- (3) The decal received from the city police department upon registration shall be attached and displayed upon the PTV so as to be plainly visible;
- (4) The registration application shall be made on a form supplied by the city and shall contain the following information:
 - a. Name and address of owner;
 - b. Model, make, name and identification number;
 - c. Current driver's license number of owner and all authorized drivers; and
 - d. Such other information which the city may require;
- (5) The registration application shall be accompanied by a fee established in chapter 14;
- (6) The registration application shall be accompanied by evidence of personal liability insurance coverage consistent with the minimum requirements of state law for operational motor vehicles;
- (7) The registration shall be effective for a period of one (1) year, until such time as revoked or the PTV is transferred to a new owner. If the registered owner transfers ownership of the PTV, the registered owner must notify the city police department of the transfer;
- (8) It shall be the owner of the PTV's responsibility to ensure the information on the application remains current and accurate.

(Ord. No. 14-05, § 1(1200), 5-27-2014)

Sec. 38-30. - Revocation.

The registration permit may be revoked if:

- (1) The permit holder no longer has a valid driver's license;
- (2) The owner or driver of a PTV fails to abide by the rules and regulations of this article;
- (3) The owner or driver of a PTV fails to abide by the traffic laws in the use of a PTV on an authorized street.

(Ord. No. 14-05, § 1(1300), 5-27-2014)

Sec. 38-31. - Transfer.

Upon transfer of ownership of the PTV to a person who intends to operate it over the authorized streets of the city, the new owner must register the PTV as outlined hereinabove in section 38-29. Such registration by the new owner must occur within ten days of the transfer of ownership.

(Ord. No. 14-05, § 1(1400), 5-27-2014)

Sec. 38-32. - Operation regulations.

- (a) It shall be unlawful to operate a PTV on any street within the city that is not an authorized street.
- (b) Only those persons who hold a valid motor vehicle driver's license and who are on the approved driver's list provided by the owner to the city police department at the time of registration may drive a PTV on the authorized streets and those areas accessible by the public of the city.
- (c) All drivers of a PTV shall abide by all traffic regulations applicable to vehicular traffic when using the authorized streets of the city.
- (d) Every driver of a PTV shall be granted all the rights and shall be subject to all of the rules of the road and duties applicable to the driver of any other vehicle.
- (e) All PTVs are entitled to a full use of a lane of the authorized streets of the city and no motor vehicle shall be driven in such a manner as to deprive any PTV of the full use of a lane.
- (f) The driver of a PTV shall not overtake and pass in the same lane occupied by the vehicle being overtaken.
- (g) No driver of a PTV shall operate a PTV between lanes of traffic or between adjacent lines of rows of vehicles.
- (h) PTVs shall not be operated two or more abreast in a single lane.
- (i) The driver of a PTV operating on an authorized street may cross a multi-lane road only at a signalized intersection designated for such purpose.
- (j) The driver of a PTV operating on an authorized street may cross a state or federal route only at intersections that have been designated for such purpose and which are constructed as an active grade crossing in accordance with the Manual on Uniform Traffic Control Devices.
- (k) All laws and ordinances relative to alcohol and its use, including open container laws, shall apply to traffic on streets of the city shall also apply to drivers and occupants of PTVs.
- (l) All drivers and passengers must remain seated at all times during the operation of the PTV. No person may sit on the lap of another passenger or the driver.
- (m) Personal transportation vehicles shall not be operated on sidewalks at any time.
- (n) A PTV may be operated over authorized streets only during daylight hours unless such PTV is equipped with functional headlights, taillights and front and back turn signals.

- (o) Personal transportation vehicles may be operated only over those certain residential streets where the speed limit is 25 miles per hour or less.

(Ord. No. 14-05, § 1(1500), 5-27-2014)

Sec. 38-33. - Equipment.

Each PTV shall be equipped with each of the following safety devices:

- (1) Amber strobe light so as to warn approaching travelers to decrease their speed because of the danger of colliding with such vehicle. Such amber strobe light shall be mounted in a manner so as to be visible under normal atmospheric conditions from a distance of 500 feet from the front and rear of such vehicle; and
- (2) A rear-mounted orange warning triangle center mounted no less than three feet and no more than five feet above the ground.

(Ord. No. 14-05, § 1(1600), 5-27-2014)

Sec. 38-34. - Unauthorized streets.

Use of PTVs is prohibited on the following unauthorized streets:

- (1) Any street or highway with a posted speed limit of more than 25 miles per hour.
- (2) Any street or highway that has more than one lane of vehicular traffic per direction.
- (3) Any street or highway designated as part of either the state or federal highway system.
- (4) GA Highway 246.
- (5) Bald Mountain Road.
- (6) NC Highway 106.
- (7) Old Mud Creek Road.

(Ord. No. 14-05, § 1(1700), 5-27-2014)

Sec. 38-35. - Exceptions.

- (a) The provisions of this article and the authority granted by this article shall not apply to PTVs owned by golf courses, country clubs, or other such organized entities which own such PTVs and make them available to or for use by members or the public on a rental or licensed basis, provided that such PTVs are used only on the premises of such golf courses, country clubs, or other such organized entities and on designated street crossings.
- (b) The provisions of this article do not apply to implements of husbandry, road machinery, road rollers, farm tractors, or three-wheeled motorcycles used only for agricultural purposes.
- (c) The provisions of this article do not apply to low speed vehicles which are allowed on roads as long as they abide by state laws on their use on the roadways.
- (d) Other motorized carts which do not qualify as a legal PTV and are currently being used by the club or timeshares on authorized streets within the city for maintenance purposes shall be allowed if such cart is registered with the city police department within ten days of the

effective date of the ordinance from which this article is derived. Upon discontinued use or lapse in registration of such cart, no additional motorized carts shall be approved that do not comply with this article.

(Ord. No. 14-05, § 1(1800), 5-27-2014)

Sec. 38-36. - Liability.

Nothing in this article shall be construed as an assumption of liability by the city for any injuries to persons or property which may result from the operation of a personal transportation vehicle or by the failure of the city to revoke said permit.

(Ord. No. 14-05, § 1(1900), 5-27-2014)

Sec. 38-37. - Penalties.

Any person who violates the terms of this article shall be punished as follows. In addition to whatever violations the driver of the PTV may be subject to pursuant to state law and elsewhere found within this Code and the city Charter, the registered owner of the PTV shall be subject to the following civil penalties:

- (1) For the first offense: A fine of not less than \$50.00; if not timely paid, revocation of the permit.
- (2) For the second offense: A fine of not less than \$100.00; if not timely paid, revocation of the permit.
- (3) For the third offense: The registration for the PTV shall be revoked and the violator shall be punished as provided in section 1-8. In the event the registration is revoked under this section, the PTV cannot thereafter be re-registered by the same owner or any family member for a period of two years.

(Ord. No. 14-05, § 1(2000), 5-27-2014)

Chapter 39 - RESERVED

Chapter 40 - UTILITIES

APPROVED:

HOLLIE STEIL, MAYOR

JIM CURTIS, COUNCILOR

BILL OLIVER, COUNCILOR

TONY ALLRED, COUNCILOR

DAN McAFEE, COUNCILOR

BRUCE TURNER, COUNCILOR

ATTEST:

KAREN FLEMING
CITY CLERK

APPROVED AS TO FORM:

DOUGLAS KIDD
CITY ATTORNEY

First reading and introduction March 19th, 2024

Second reading and adoption April _____, 2024



*** OFFICIAL PROCLAMATION ***

WHEREAS in 1872, the Nebraska Board of Agriculture established a special day to be set aside for the planting of trees, *and*

WHEREAS this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, *and*

WHEREAS Arbor Day is now observed throughout the nation and the world, *and*

WHEREAS trees can be a solution to combating climate change by reducing the erosion of our precious topsoil by wind and water, cutting heating and cooling costs, moderating the temperature, cleaning the air, producing life-giving oxygen, and providing habitat for wildlife, *and*

WHEREAS trees are a renewable resource giving us paper, wood for our homes, fuel for our fires, and countless other wood products, *and*

WHEREAS trees in our city increase property values, enhance the economic vitality of business areas, and beautify our community, *and*

WHEREAS trees — wherever they are planted — are a source of joy and spiritual renewal.

NOW, THEREFORE, I, Hollie Steil, Mayor of the City of Sky Valley, GA, do hereby proclaim Friday April 26, 2024 as **ARBOR DAY** In the City of Sky Valley, and I urge all citizens to celebrate Arbor Day and to support efforts to protect our trees and woodlands, *and*

FURTHER, I urge all citizens to plant trees to gladden the heart and promote the well-being of this and future generations.

DATED THIS 16th day of April, 2024,
Mayor _____

Proclamation

Municipal Clerks Week

May 5- 11, 2024

Whereas, The Office of the Municipal Clerk, a time honored and vital part of local government exists throughout the world, and

Whereas, The Office of the Municipal Clerk is the oldest among public servants, and

Whereas, The Office of the Municipal Clerk provides the professional link between the citizens, the local governing bodies and agencies of government at other levels, and

Whereas, Municipal Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all.

Whereas, The Municipal Clerk serves as the information center on functions of local government and community.

Whereas, Municipal Clerks continually strive to improve the administration of the affairs of the Office of the Municipal Clerk through participation in education programs, seminars, workshops and the annual meetings of their state, provincial, county and international professional organizations.

Whereas, It is most appropriate that we recognize the accomplishments of the Office of the Municipal Clerk.

Now, Therefore, I, Hollie Steil, Mayor of the City of Sky Valley, do recognize the week of May 5 through May 11, 2024, as Municipal Clerks Week, and further extend appreciation to our Municipal Clerks, Karen Fleming, Monica Blalock, and to all Municipal Clerks for the vital services they perform and their exemplary dedication to the communities they represent.

Dated this 16th day of April, 2024

Mayor

Attest

I. AN ORDINANCE

An Ordinance to amend and restate the Retirement Plan for the Employees of the City of Sky Valley, 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 Sky Valley, Georgia, and it is hereby ordained by the authority thereof:

Section 1. The Retirement Plan for the Employees of the City of Sky Valley, 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 36

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 Sky Valley, Georgia, this _____ day of _____, 20_____.

Attest: CITY OF SKY VALLEY, 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

GEORGIA MUNICIPAL EMPLOYEES
BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

AN ORDINANCE
and
ADOPTION AGREEMENT
for

City of Sky Valley

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	8
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):	24
E. Monthly Disability Benefit Amount	25
F. Minimum/Maximum Benefit For Elected Officials	25
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.....	27
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	29
A.	In-Service Death Benefit.....	29
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	33

I. AN ORDINANCE

An Ordinance to amend and restate the Retirement Plan for the Employees of the City of Sky Valley, 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 Sky Valley, Georgia, and it is hereby ordained by the authority thereof:

Section 1. The Retirement Plan for the Employees of the City of Sky Valley, 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 36

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 Sky Valley, Georgia**

3. GOVERNING AUTHORITY

Name: **Mayor and Council**
Address: **3608 Highway 246, Dillard, GA 30537-2503**
Phone: **(706) 746-2204**
Facsimile: **(706) 746-5893**

4. PLAN REPRESENTATIVE

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

Name: **City Manager**
Address: **3608 Highway 246, Dillard, GA 30537-2503**
Phone: **(706) 746-2204**
Facsimile: **(706) 746-5893**

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]

Position:

Position:

Position:

Position:

Position:

Pension Committee Secretary: **City Manager**

Address: **3608 Highway 246, Dillard, GA 30537-2503**

Phone: **(706) 746-2204**

Facsimile: **(706) 746-5893**

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 **August 27, 2019** **(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 **March 1, 1994** **(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): March 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**): **Eligible Regular Employees employed on September 1, 1995, provided they are not Terminated and reemployed after such date.**

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)**): _____.

(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 _____ **(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).
- \$_____ **(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 [Age (Insert Normal Retirement Age)] (check as applicable)</u>	<u>Percentage of Normal Retirement Benefit* (complete as applicable)</u>
<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): The Participant must have five (5) years of Total Credited Service or be eligible for Normal Retirement.**

(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 (½) _____ (**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): _____.

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)):** _____.

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 Sky Valley, Georgia, this _____ day of _____, 20_____.

Attest:

CITY OF SKY VALLEY, 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

**RESOLUTION OF THE
BOARD OF TRUSTEES OF THE
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM**

**APPROVAL OF AMENDMENT 1 TO THE THIRD CYCLE
RESTATED GMEBS DEFINED BENEFIT RETIREMENT PLAN
(APPROVED BY THE IRS AUGUST 31, 2023)**

WHEREAS, the Board of Trustees (“Board”) of the Georgia Municipal Employees Benefit System (“GMEBS”) previously adopted the GMEBS Defined Benefit Retirement Plan (“Plan”), which received a favorable advisory letter from the Internal Revenue Service (“IRS”) on March 30, 2018, and was most recently amended by the Board on December 2, 2022, through the Board’s approval of Amendment 4 to the Restated GMEBS Defined Benefit Retirement Plan;

WHEREAS, the Board periodically updates and restates the Plan with the IRS to ensure the qualified status of the Plan under Section 401(a) of the Internal Revenue Code;

WHEREAS, GMEBS most recently submitted the Plan to the IRS for restatement purposes on June 29, 2022;

WHEREAS, on August 31, 2023, the IRS issued a favorable opinion letter for the Plan;

WHEREAS, under the IRS’s practices and procedures relating to plan restatements, certain amendments the Board had previously made to the Plan to implement applicable provisions of the SECURE Act of 2019 and SECURE Act 2.0 concerning the beginning age for required minimum distributions, were not included in the Plan documents submitted to the IRS for restatement purposes;

WHEREAS, the Board has reserved the right to amend the Plan on behalf of Adopting Employers to retain the qualified status of the Plan in Section 18.02 of the Basic Plan Document;
and

WHEREAS, the Trustees now wish to amend the newly restated Plan (“Third Cycle Restated GMEBS Defined Benefit Retirement Plan”) to implement applicable provisions of the SECURE Act of 2019 and SECURE Act 2.0 concerning the beginning age for required minimum distributions.

NOW, THEREFORE BE IT RESOLVED, this Amendment 1 is hereby adopted to amend the Basic Plan Document effective as set forth herein:

1. Section 10.01(b), concerning distribution rules imposed by federal law, are amended to update the age for a Participant’s required beginning date, as follows:

(a) A Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's required beginning date. For purposes of this Section, "required beginning date" means April 1 of the calendar year following the later of (i) the calendar year in which the Participant reaches the applicable age or (ii) the calendar year in which the Participant Retires. For purposes of this Section, “applicable age” (as defined under Code Section 401(a)(9)(C)(v)) means:

- (1) Age seventy and one-half (70 ½) (for a Participant who was born on or before June 30, 1949);
- (2) Age seventy-two (72) (for a Participant who was born on or after July 1, 1949, but before 1951); or
- (3) Age seventy-three (73) or the otherwise applicable age under Section 401(a)(9)(C)(v) of the Internal Revenue Code (for a Participant who was born in 1951 or later).

2. Section 10.01(c)(1), concerning distribution rules imposed by federal law, are amended to update the Participant’s age for the purpose of distributions to his or her surviving spouse when said surviving spouse is the sole Designated Beneficiary, as follows:

(b) If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

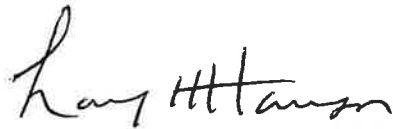
- (1) If the Participant's surviving spouse is the Participant's sole designated beneficiary, then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or by December 31 of the calendar year in which the Participant would have attained the applicable age, if later.

RESOLVED FURTHER by the Board that the appropriate officers and employees of GMA or the Administrator are authorized to take any and all actions that they deem appropriate or necessary to effectuate the foregoing resolutions on behalf of the Board, including but not limited to making non-substantive modifications to Plan documents as necessary, and that all prior actions taken in effectuating the Restated Plan documents and cooperation with IRS requests and directives are hereby ratified and confirmed in all respects.

RESOLVED FURTHER that the amendments herein shall take effect October 1, 2023.

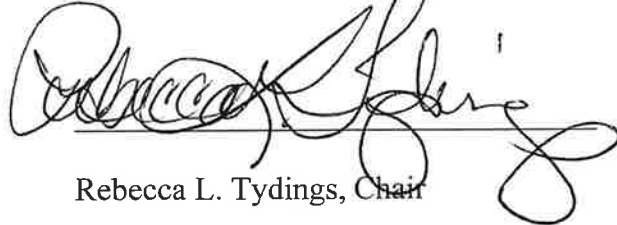
The terms of this Resolution are approved and agreed to by the Board of Trustees of the Georgia Municipal Employees Benefit System this 22 day of September, 2023.

Attest:



Larry Hanson, Secretary-Treasurer

Georgia Municipal Employees Benefit System



Rebecca L. Tydings, Chair

Adopted by the Board of Trustees at the meeting held on September 22, 2023.

**SUMMARY OF KEY AMENDMENTS
TO THE RESTATED
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM
DEFINED BENEFIT RETIREMENT PLAN**

I. GENERAL OVERVIEW

On August 31, 2023, the IRS issued a favorable opinion letter for the Amended and Restated Third Six-Year Cycle Georgia Municipal Employees Benefit System Defined Benefit Retirement Plan ("DB Plan" or "Plan"). The Plan, as approved, incorporates required federal law updates, as well as administrative updates adopted by the Board of Trustees of GMEBS over the last several years. The IRS requires that each Adopting Employer sign an updated DB Plan Adoption Agreement (and Addendum, if applicable).

II. SUMMARY OF KEY CHANGES TO THE BASIC PLAN DOCUMENT

Participating employers have already been apprised of the content of all amendments adopted by the Board before August 31, 2023. However, during its review, the IRS required GMEBS to include additional amendments in the restated Plan documents. The following information summarizes those amendments, as well as Amendment 1 to the Basic Plan Document, which was approved by the Board of Trustees on September 22, 2023.

- ❖ **Change from “Master Plan Document” to “Basic Plan Document”** – The IRS changed its terminology for pre-approved plan documents from “Master Plan document” to Basic Plan Document.”
- ❖ **Removal of Outdated Language** – GMEBS amended the Plan for administrative purposes to move provisions that were no longer in effect or no longer applicable.
- ❖ **Minimum Age Limits for In-Service Distribution** – As a general rule, employees or elected officials may not draw retirement benefits while employed. The Basic Plan document states that if a plan allows in-service distribution, a participant must be at least age 62, or satisfy certain “safe harbor” age and service combinations established in IRS regulations, to receive retirement benefits while employed. If a plan allows in-service distribution and has an alternative normal retirement provision with a minimum age of at least 50 specifically for public safety employees (or that satisfies certain IRS “safe harbor” age and service qualifications that apply to public safety employees), public safety employees who are eligible for the alternative normal retirement may receive an in-service distribution even if they are younger than age 62. Though Congress amended federal law in 2019 to allow plans to set normal retirement ages at a minimum age of 59 ½, the IRS’s opinion letter for the DB Plan specified it would not apply to plans that allowed in-service distribution at ages younger than 62 (or 50 for public safety employees) or that did not satisfy one of the IRS’s safe harbors for in-service distribution. **As in prior restatements, GMEBS plans that currently have in-service distribution provisions that don’t meet these requirements will have the opportunity to file for separate IRS approval of these provisions.** “In-service distribution” means a distribution of normal or alternative normal retirement benefits without a bona fide separation from service. A “bona fide

SUMMARY OF KEY AMENDMENTS

separation from service” is a separation from service of at least six months with no expectation of returning to service.

- ❖ **Removal of Public Employment Related Crime Provisions** – At the request of the IRS, GMEBS removed language concerning the reduction or forfeiture of a participant’s benefits following a final conviction of a public employment related crime from the Basic Plan Document. State laws requiring a reduction in or forfeiture of retirement benefits if a participant is convicted of a public employment related crime still apply but are no longer mentioned in the Plan documents.
- ❖ **Clarification of Process for Locating an Individual Owed Benefits** – As required by the IRS, the restated Basic Plan Document details the steps an employer offering benefits under the DB Plan must take to locate an individual to whom benefits are owed under the Plan. These steps include searching Plan-related and publicly available records or directories for alternative contact information; sending certified mail to the individual’s last known mailing address and reaching out through appropriate means for address or contact information (such as email addresses and phone numbers) available to the employer; and using either a commercial locator service, a credit reporting agency or internet search tools to find the individual.
- ❖ **Federal Tax Law Updates** – The Basic Plan Document contains several federal tax law updates, including allowing rollovers to SIMPLE IRAs in certain situations, updating mortality table language relating to annual benefit limits, and allowing employers to amend the plan as necessary to satisfy Section 415 of the Internal Revenue Code, even if doing so impacts benefits.
- ❖ **Voting Representative; Trustees** – GMEBS updated language in the Basic Plan Document designating employers’ voting representative for GMEBS purposes to be consistent with the GMEBS Bylaws. The language provides that, unless otherwise directed by an employer’s chief executive, a GMEBS trustee will be considered his or her employer’s designated voting representative. For all other employers, the chief executive or administrative officer will be the employer’s voting representative.
- ❖ **Use of Trust Fund Assets** – The Basic Plan Document stipulates that trust fund assets can be used to pay reasonable fees, taxes and expenses of the Plan and Trust.
- ❖ **Reversion of Assets in Event of Plan Termination** – Per the request of the IRS, GMEBS amended the Basic Plan Document to state that, in the event an employer’s plan is terminated, excess trust fund assets remaining after paying all vested accrued benefits to all participants can only revert to the employer if the excess was due to an actuarial error.
- ❖ **Added Language to Adoption Agreement Regarding Compliance with Federal Law when an Employer Has More than One Defined Benefit Retirement Plan** – Per the request of the IRS, the Adoption Agreement contains a new Section 15(G) concerning Section 415(b) of the Internal Revenue Code, when an employer has more than one defined benefit retirement plan. This provision will be blank in most GMEBS employers’ Adoption Agreements.

SUMMARY OF KEY AMENDMENTS

- ❖ **Adjusted Minimum Ages for Commencement of Required Minimum Contributions** – The SECURE Act of 2019 and 2022’s SECURE 2.0 raised the age at which participants have to start drawing retirement benefits. These changes were not included in the restated Basic Plan Document reviewed by the IRS. However, on September 23, 2023, the Board of Trustees of GMEBS adopted Amendment 1 to the Restated Plan to implement these updates. Currently, a terminated vested participant must retire no later than the April 1 following the date the participant turns 73. Starting in 2033, a terminated vested participant must retire no later than the April 1 following the date the participant turns 75.



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
Employee Plans

August 31, 2023

Ice Miller

Attn: Lisa Erb Harrison

One American Square, Suite 2900

Indianapolis, In. 46282-0200

Re: Application for opinion letter

Dear Ms. Harrison:

The enclosed letter is being sent to you under the provisions of a power of attorney currently on file with the Internal Revenue Service.

If you have any questions, please contact Janell Hayes, badge number 1000203103, by phone at (513) 975-6319.

Sincerely,

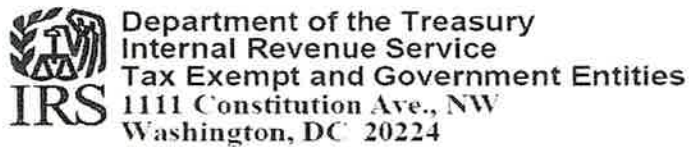
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Manager Pre-approved Plans Program

Enclosure:

Letter to taxpayer



GEORGIA MUNICIPAL ASSOCIATION INC
201 PRYOR STREET SW
ATLANTA, GA 30303

Date:
08/31/2023
Employer ID number:
58-0907810
Case number:
202200321
File folder number:
FFN: 317E0630001-001
Letter Serial number:
Q705465a
Plan number:
01-001
Plan description:
Non-Standardized Pre-Approved Defined
Benefit Plan
Date of submission:
06/30/2022
Person to contact:
Name: Janell Hayes
ID number: 1000203103
Telephone: 513-975-6319
Hours: 10:00 a.m. to 5:00 p.m.
EST. Mon-Fri

Dear Applicant:

In our opinion, the form of the plan shown above is acceptable for employers to use for their employees' benefit under Internal Revenue Code (IRC) Section 401.

We considered the changes in qualification requirements in the 2020 Cumulative List of Notice 2020-14, 2020-13 Internal Revenue Bulletin (I.R.B.) 555. Our opinion relates only to the acceptability of the form of the plan under the IRC. We didn't consider the effect of other federal or local statutes.

You must provide the following to each employer who adopts this plan:

- . A copy of this letter
- . A copy of the approved plan
- . Copies of any subsequent amendments including their dates of adoption
- . Direct contact information including address and telephone number of the plan provider

Our opinion of the plan's form acceptability is a determination of the plan's qualification as adopted by a particular employer only under the circumstances, and to the extent, described in Revenue Procedure (Rev. Proc.) 2017-41, 2017-29 I.R.B. 92. The employer who adopts this plan can generally rely on this letter to the extent described in Rev. Proc. 2017-41. Thus, Employee Plans Determinations, except as provided in Section 12 of Rev. Proc. 2023-4, 2023-01 I.R.B. 162 (as updated annually), will not issue a determination letter to an employer who adopts this plan. Review Rev. Proc. 2023-4 to determine if an adopting employer is eligible to submit a determination letter application and, if so, how. The employer must also follow the terms of the plan in operation.

Except as provided below, our opinion doesn't apply to the requirements of IRC Sections 401(a)(4), 401(a)(26), 401(l), 410(b), and 414(s). Our opinion doesn't apply to IRC Sections 415 and 416 if an employer maintains or ever maintained another qualified plan for one or more employees covered by this plan.

Our opinion doesn't apply to:

- . Treasury Regulations (Treas. Reg.) Section 1.401(a)-1(b)(2) requirements where the normal retirement age under the employer's plan is below 62.
- . Proposed Treas. Reg. 1.401(a)-1(b)(2) requirements where the employer's plan is a governmental plan and its normal retirement age doesn't satisfy one of the safe harbors under the proposed regulations.

Our opinion doesn't constitute a determination:

- . That the plan is an IRC Section 414(d) governmental plan. Nor is this a ruling as to the tax treatment of contributions that are picked up by the governmental employing unit per IRC Section 414(h)(2).
- . That the plan is an IRC Section 414(e) church plan.

A non-electing church plan may not rely on our opinion for rules governing pre-Employee Retirement Income Security Act (ERISA) participation and coverage.

Our opinion applies to the requirements of IRC Sections 410(b) and 401(a)(26) (other than the 401(a)(26) requirements that apply to a prior benefit structure) if 100% of all non-excludable employees benefit under the plan.

Employers who choose a safe harbor benefit formula and a safe harbor compensation definition may also rely on this opinion letter for the non-discriminatory amounts requirement under IRC Section 401(a)(4).

If this plan provides for voluntary employee contributions subject to IRC Section 401(m), the employer may rely on the opinion letter for the form of the nondiscrimination test of IRC Section 401(m)(2) if the employer uses a safe harbor compensation definition.

Except as provided in Section 5.18(2) of Rev. Proc. 2017-41, an employer who adopts a cash balance plan cannot rely on an opinion letter for the requirements of IRC Section 411(b)(1) where the cash balance formula uses a structure of principal credits that increase with age, service, or other measure during a participant's employment.

This opinion letter doesn't cover any provisions in trust or custodial account documents:

- . Trusts or custodial account documents can't contain a provision that the provisions of the trust override the provisions of the plan.
- . This plan's provisions override any conflicting provision in the trust or custodial account documents used with the plan.
- . An adopting employer may not rely on this letter to the extent a trust or custodial account's provisions in a separate part of the plan override or conflict with the plan document provisions.
- . This letter does not constitute a ruling or determination as to the exempt status of related trusts or custodial accounts under IRC Section 501(a).

An employer who adopts this plan may not rely on this letter when the employer:

- . Uses the plan to amend or restate a plan which wasn't previously qualified.
- . Adopts it before the opinion letter is issued.
- . Doesn't correctly complete the adoption agreement or other elective provisions in the plan.
- . Made amendments that cause the plan not to be considered identical to the pre-approved plan, as described in Section 8.03 of Rev. Proc. 2017-41.

Our opinion doesn't:

- . Apply to what is contained in any applicable documents referenced outside the plan or adoption agreement, such as a collective bargaining agreement.
- . Consider issues under ERISA Title I, which are administered by the Department of Labor.

You must include your address and telephone number on the pre-approved plan or the plan's adoption agreement, if applicable, so that adopting employers can contact you directly.

If you, the pre-approved plan provider, have questions about your case, you can:

- . Call the telephone number at the top of the first page of this letter. This number is only for the provider's use. Individual participants or adopting employers with questions about the plan should contact you.
- . Write to us - provide your telephone number and the best time to call if we need more information.

Whether you call or write, reference the letter serial number and file folder number at the top of the first page of this letter.

Let us know if you change or discontinue sponsorship of this plan.

Keep a copy of this letter for your records.

GEORGIA MUNICIPAL ASSOCIATION INC

FFN: 317E0630001-001

Page: 3

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel Dragoo".

Daniel Dragoo

Director, EP Rulings & Agreements

cc: ICE MILLER LLP

ATTENTION: LISA ERB HARRISON

ONE AMERICAN SQUARE, SUITE 2900

INDIANAPOLIS, IN 46282

GEORGIA, RABUN COUNTY.

Whereas, the City of Sky Valley (hereinafter "Sky Valley") levies an excise tax (hotel/motel tax) pursuant to O.C.G.A. §48-13-51(b) at a rate of eight percent (8%); and,

Whereas, the Forward Rabun Tourism and Economic Development Marketing (hereinafter "Forward Rabun") is an authority authorized by law to contract with Sky Valley for the expenditure of all or portions of excise taxes collected in excess of four and 5 tenths percent (4.5%)

Therefore, it is hereby agreed as follows:

1. Sky Valley will pay to Forward Rabun three and five tenths percent (3.5%) of the eight percent (8%) of the hotel/motel tax collected in 2024 pursuant to O.C.G.A. §48-13-51(b).
2. Forward Rabun will expend the sums received from Sky Valley for the purpose of promoting and developing tourism as authorized by O.C.G.A. §48-13-50.2d(6)(A-P).
3. It is understood by the parties hereto that this contract is effective only for the sums authorized herein.
4. The parties agree that the funding provided by Sky Valley for the purpose of this contract is provided solely as authorized by O.C.G.A. §48-13-51 and Sky Valley is under no obligation to provide funding or future funding except as authorized by this contract.
5. This contract reflects the entire and complete understanding of the parties.
6. The parties have full and complete authority to execute this contract.

This 5th day of April, 2024

CITY OF SKY VALLEY

By: _____
Hollie Steil, Mayor

Attested:

Karen Fleming, City Clerk

FORWARD RABUN TOURISM AND
ECONOMIC DEVELOPMENT
MARKETING

By: J. Rickman Story
Rick Story, Director of Development