

**KENNETT TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA**

ORDINANCE NO. 301

AN ORDINANCE OF KENNETT TOWNSHIP, CHESTER COUNTY, COMMONWEALTH OF PENNSYLVANIA, AMENDING THE KENNETT TOWNSHIP POLICE PENSION PLAN, ADMINISTERED BY THE PENNSYLVANIA MUNICIPAL RETIREMENT SYSTEM, PURSUANT TO ARTICLE IV OF THE PENNSYLVANIA MUNICIPAL RETIREMENT LAW AND AGREEING TO BE BOUND BY ALL PROVISIONS OF THE PENNSYLVANIA MUNICIPAL RETIREMENT LAW AS AMENDED AND AS APPLICABLE TO MEMBER MUNICIPALITIES; REPEALING ALL INCONSISTENT ORDINANCES OR PARTS THEREOF; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Board of Supervisors of Kennett Township had adopted a Police Pension Plan to provide pension benefits for its police officers; and

WHEREAS, the Pennsylvania Municipal Retirement System has recommended that the Board of Supervisors amend its police pension plan to agree to be bound by all provisions of the Pennsylvania Municipal Retirement Law as amended and as applicable to member municipalities such as the Township; and

WHEREAS, the Board of Supervisors desires to accept the recommendation of the Pennsylvania Municipal Retirement System and amend its police pension plan accordingly in the best interests of the residents of Kennett Township;

NOW, THEREFORE, is it **ORDAINED** and **ENACTED** by the Board of Supervisors of Kennett Township as follows:

SECTION I. Kennett Township, having established a police pension plan administered by the Pennsylvania Municipal Retirement System (the "System"), hereby elects to amend its Police Pension Plan administered by the System in accordance with Article IV of the Pennsylvania Municipal Retirement Law, 53 P.S. §881.101 *et seq.* (the "Retirement Law"), and does hereby agree to be bound by all the requirements and provisions of the Retirement Law and the Municipal Pension Plan Funding Standard and Recovery Act, 53 P.S. §895.101 *et seq.*, and to assume all obligations, financial and otherwise, placed upon member municipalities.

SECTION II. The Township agrees that the System shall administer and provide the benefits set forth in the amended Police Pension Plan Document entered into between the Pennsylvania Municipal Retirement Board and the Township effective as of the date specified in the adoption agreement (the "Contract").

SECTION III. The Township officially accepts the Contract and the financial obligations resulting from the administration of the Contract.

SECTION IV. Payment for any obligation established by the enactment of this Ordinance and the Contract shall be made by the Township in accordance with the Retirement Law and the Municipal Retirement Law. Reviewed by PMRS Legal Counsel _____

Pension Plan Funding Standard and Recovery Act. The Township hereby assumes all liability for any unfundedness created due to the benefit structure set forth in the Contract.

SECTION V. This Ordinance is the complete authorization of the Contract, as amended, and it shall become effective as of the date specified in the adoption agreement, which is the effective date of the Contract, as amended.

SECTION VI. A duly certified copy of this Ordinance and an executed Contract shall be filed with the System.

SECTION VII. All ordinances or parts thereof inconsistent with this Ordinance are hereby repealed to the extent of the inconsistency.

SECTION VIII. The provisions of this Ordinance are declared to be severable. If any provision of this Ordinance is declared by a court of competent jurisdiction to be invalid or unconstitutional, such determination shall have no effect on the remaining provisions of this Ordinance, the Code of Ordinances of Kennett Township, or the Kennett Township Police Pension Plan.

ENACTED and **ORDAINED** this _____ day of _____, 2023.

ATTEST:

**BOARD OF SUPERVISORS OF
KENNETT TOWNSHIP**

Eden R. Ratliff, Secretary

Geoffrey Gamble, Chairman

Richard L. Leff, Vice-Chairman

Scudder G Stevens, Member

**PENNSYLVANIA MUNICIPAL RETIREMENT SYSTEM
DEFINED BENEFIT PLAN
Adoption Agreement Amendment**

The undersigned, **Kennett Township, Pennsylvania** ("Municipality" with a PERC number of 15-084-5 P), pursuant to Article XVI of the Base Plan Document, is amending its Adoption Agreement having the effective date and the expiration date as shown below. The Municipality makes the following elections granted under the provisions of the Base Plan Document:

PLAN AMENDMENT

Amendment Effective Date:	January 1, 2014
Adoption Agreement Effective Date:	January 1, 2021
Application:	General
Amendment Expiration Date:	N/A
General Description:	Retroactively gives 12 months of Credited Service for all Active Members as of January 1, 2023
Affected Members:	All Active Members as of January 1, 2023

AMENDED ADOPTION AGREEMENT SECTIONS

The Sections of the Adoption Agreement below are applicable to this Amendment and will be effective for the Affected Members between Amendment Effective Date and the Amendment Expiration Date. All other sections of the applicable Defined Benefit Plan Adoption Agreement 001 remain the same during the period between the Amendment Effective Date and the Amendment Expiration Date.

1.70 PLAN ENTRY DATE.

- Employee's Employment Commencement Date
- After Completion of Eligibility Criteria under Section 2.01
 - First day
 - First day of the following month
 - First day of the following calendar year quarter
 - First day of following calendar year
 - Other:

(Option must be completed in a manner that results in Member entering Plan on the earlier of: (i) the first day of the plan year beginning after the date on which the employee has met the minimum age and service requirements; or (ii) six month after the date the requirements are met.)

2.01 MEMBERSHIP ELIGIBILITY.

Eligibility Date (Select One)

- Employee's Employment Commencement Date
- Date on which the Employee completes _____ (____) months of Eligibility Service
- Date on which the Employee completes _____ days of Eligibility Service
- Other date (specify): _____

(Service requirements cannot exceed twelve (12) months.)

[Signatures on next page]

The Municipality hereby agrees to the provisions of this Adoption Agreement Amendment, and in witness of its agreement, the Municipality by its duly authorized officers has executed this Adoption Agreement Amendment, on the date specified below.

IN WITNESS WHEREOF, we have hereunto set our hands and seal the day, month and year above written.

ATTEST:

KENNETT TOWNSHIP

BY _____

BY _____

Head of Governing Authority

DATE: _____

ATTEST

**PENNSYLVANIA MUNICIPAL
RETIREMENT BOARD**

BY: _____

Secretary

BY _____

Board Chair

DATE: _____

Approved as to form and legality:

BY: _____

Chief Counsel, PMRS

BY

49-FA-1.0

Office of General Counsel

BY:

49-FA-1.0

Office of Attorney General

This Plan is an important legal document. Failure to properly fill out this Adoption Agreement Amendment may result in disqualification of this Plan. PMRS will inform you of any amendments made to the Base Plan Document. The address of PMRS is 1721 North Front Street, Harrisburg, PA 17102.

You may rely on an opinion letter issued by the Internal Revenue Service as evidence that this Plan is qualified under Code Section 401 only to the extent provided in Revenue Procedure 2015-36.

You may not rely on the opinion letter in certain other circumstances or with respect to certain qualification requirements, which are specified in the opinion letter issued with respect to the Plan and in Revenue Procedure 2015-36. In order to have reliance in such cases, an individual application for a determination letter must be made to Employee Plans Determinations of the Internal Revenue Service.