

**Baur, J Scott**

**From:** "Bonni Jensen" <bonni@robertdklausner.com>  
**Date:** Thursday, September 17, 2020 5:04 PM  
**To:** "Browning, Julie" <Julie.Browning@dms.myflorida.com>  
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**Attach:** List of Supplemental Plans (00085733xBC171).pdf; St. Lucie County Fire.docx  
**Subject:** RE: St. Lucie County FCD Fire 2019 AR Review

Julie,

This office is the legal counsel for the St. Lucie County Fire District Firefighters' Pension Fund ("Fund") and we have been referred your letter dated September 17, 2020 for response. The Fund is a supplemental plan – see attached list of Share Plans from July of 1999. Since the Fund was a Supplemental Plan on December 1, 2000, the Fire District is considered a Supplemental Plan municipality, too. See 175.032(24) below. Therefore, the Fund is in compliance with the statutes for 2 reasons:

1. The definition of Supplemental Plan expressly provides that "Any supplemental plan in existence on March 1, 2015, shall be deemed to be a defined contribution plan in compliance with s. 175.351(6)."
2. The law makes a similar exemption for a supplemental municipality in 175.351(g) provides that supplemental plan municipalities are deemed to have granted mutual consent.

Please contact me if you have any further questions.

#### 175.351 Municipalities and special fire control districts that have their own retirement plans for firefighters

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(g) Notwithstanding paragraphs (a)-(f), the use of premium tax revenues, including any accumulations of additional premium tax revenues which have not been allocated to fund benefits in excess of minimum benefits, may deviate from the provisions of this subsection by mutual consent of the members' collective bargaining representative or, if there is no representative, by a majority of the firefighter members of the fund, and by consent of the municipality or special fire control district, provided that the plan continues to meet minimum benefits and minimum standards; however, a plan that operates pursuant to this paragraph and does not meet minimum benefits as of October 1, 2012, may continue to provide the benefits that do not meet the minimum benefits at the same level as was provided as of October 1, 2012, and all other benefit levels must continue to meet the minimum benefits. Such mutually agreed deviation must continue until modified or revoked by subsequent mutual consent of the members' collective bargaining representative or, if none, by a majority of the firefighter members of the fund, and the municipality or special fire control district. An existing arrangement for the use of premium tax revenues contained within a special act plan or a plan within a supplemental plan municipality is considered, as of July 1, 2015, to be a deviation for which mutual consent has been granted.

**175.032 Definitions.**—For any municipality, special fire control district, chapter plan, local law municipality, local law special fire control district, or local law plan under this chapter, the term:

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(24) "Supplemental plan" means a plan to which deposits are made to provide special benefits for firefighters, or for firefighters and police officers if both are included. Such a plan is an element of a local law plan and exists in conjunction with a defined benefit plan component that meets minimum benefits and minimum standards. Any supplemental plan in existence on March 1, 2015, shall be deemed to be a defined contribution plan in compliance with s. 175.351(6).

(25) "Supplemental plan municipality" means a local law municipality in which any supplemental plan existed as of December 1, 2000.

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