

**BOARD OF TRUSTEES OF THE
VILLAGE OF TEQUESTA
GENERAL EMPLOYEES' PENSION TRUST FUND**

ADMINISTRATIVE RULES

August 2019

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PART 1 - GENERAL PROVISIONS

- 1.1 Purpose. The purpose of these rules is to establish uniform procedures for the implementation of Ordinance No. 24-14 of the Village of Tequesta and applicable provisions of Chapter 112 of the Florida Statutes and the administration of the Village of Tequesta General Employees Retirement Plan. These rules are also promulgated for the benefit of and to provide guidance to retirement plan members, participants and beneficiaries and are available for inspection at the office of the Retirement Plan.
- 1.2 Definitions. As used in these rules, the terms set forth below shall have the following definitions and meanings, except when the context of the rule specifies and requires a different meaning.
- 1) Average Final Compensation. "Average Final Compensation" shall mean one-twelfth (1/12) of the average salary of the five (5) highest years of the last ten (10) years of credited service prior to retirement, termination, or death, or the career average as a full time General Employee, whichever is greater.
 - ~~1)~~ 2) Pension Board. "Pension Board" shall mean the Board of Trustees of the Village of Tequesta General Employees Retirement Plan as established under Village Ordinance No. 24-14.
 - ~~2)~~ 3) Pension Code. "Pension Code" means the provisions contained in Village Ordinance No. 24-14.
 - ~~3)~~ 4) Pension Fund. "Pension Fund" shall mean the pension fund established pursuant to Village Ordinance No. 24-14 for the benefit of the participants and beneficiaries of the Fund.
 - ~~4)~~ 5) Municipality. "Municipality" shall mean the Village of Tequesta, Florida.
 - 6) Vested Deferred Retirement. "Vested Deferred Retirement" means a member who leaves the employ of the Village with six (6) or more years of credited service and who is not eligible for any retirement benefit. This benefit is payable at early or normal retirement.
 - ~~5)~~ 7) Definitions of the Ordinance. The definitions contained in Village Ordinance No. 24-14 shall be deemed to be the definitions incorporated in these Rules.

PART 2 - ADMINISTRATION

2.1 Board Creation. The Village of Tequesta General Employees Retirement Plan is created pursuant to Village Ordinance No. 24-14. The composition of the Pension Board is to be governed by the provisions of the ordinance.

2.2 Terms of Office.

- a) Each employee-trustee of the Village of Tequesta General Employees Retirement Plan shall serve a two year term of office.
- b) The resident members appointed by the Village Council shall serve a two year term at the pleasure of the Council so long as the trustee remains a resident of the Village.
- c) The fifth trustee shall serve a two year term of office.

2.3 Election Procedure.

- a) Setting Date for Election of Employee-Trustees. At least sixty (60) days before the end of the term of each Employee-Trustee, the Board of Trustees should set the date, for an election to be held, if possible, thirty (30) days before the term expires. At the same time, the Board of Trustees should set the date, for a run-off election to be held, if possible, ten (10) days before the term expires.
- b) Sixty (60) Day Notice of Vacancy. At least sixty (60) days before the end of each Trustee's term, the Pension Administrator for the plan should take the following action:
 - 1) Employee-Trustees. Notice of the election and run-off election should be given by posting a Notice on all bulletin boards in the department where notices to employees are posted, and by requesting the department to publish the notice in any newsletter delivered to employees. The Notice shall include:
 - A) The date the Employee-Trustee's term expires;
 - B) A declaration that the expiring position is for an Employee-Trustee;
 - C) A request for candidates to submit a written notice of their candidacy to the Board of Trustees by a date certain (no later than forty-five (45) days before the Employee-Trustee's term

expires); and

D) The date, of the election and, if necessary, the run-off election.

2) Village Trustee. Notice shall be given in writing to the Mayor and Village Clerk. The Notice shall include:

A) The date the Village Trustee's term expires;

B) A request for the Village to appoint a Trustee before the Village Trustee's term expires.

3) Fifth Trustee. Notice shall be posted in writing. The Notice shall include:

A) The date the Fifth Trustee's term expires;

B) A request for the remaining four (4) trustees to select by majority vote a fifth (5th) Trustee.

c) Election of Employee-Trustees

1) Notice of Candidacy. Each prospective candidate must submit his or her name to the Board of Trustees in writing no later than forty-five (45) days before the date of the election, or by such other time as set by the Board of Trustees.

2) Certified List of Eligible Candidates. Before the election, the **Village** shall certify those candidates who are full-time employees who are eligible to be elected as an Employee-Trustee. These are the only candidates eligible for election, there shall be no write-in candidates. If only one candidate is certified, the election will not be held and the certified candidate will be deemed elected.

3) Election Judges. The Administrator shall provide for the Election Judges from their employees as assisted by the Village.

4) Election Procedure. Election for Employee-Trustees shall be by secret ballot. Each official ballot shall be embossed with the stamp of the Board of Trustees and the election shall be conducted as an in-person election. Polls shall be open during hours as determined by the Board, which hours will be posted at the time the election is set. The ballot box shall be manned at all times by the election judges. Ballots not clearly marked and any ballots with more votes than vacant positions shall not be counted, but shall be kept separately.

If more than one trustee position is vacant, then each employee shall vote for two trustees. All ballots shall be turned over to the Board of Trustees by the judges with a tally of the election results.

- 5) Election Results. The top vote getter shall fill the vacant Employee-Trustee position. In the event there are 2 vacant Trustee positions, the top two vote getters shall fill the vacant positions.
 - 6) Run-off Election. In the event of a tie which will affect the outcome of the election, then the 2 candidates who are tied shall be in the run-off election.
 - 7) Election Challenges. Any challenge to an election must be given in writing to the Board of Trustees within five (5) days of the date of the election, or run-off election, as applicable. A challenge shall not stop a run-off election from being held.
 - 8) Certification of Election Results.
 - A) The Board of Trustees shall certify the election results.
 - B) The Board of Trustees shall resolve all challenges to an election and may schedule a new election, if deemed appropriate, or take other action to resolve any challenges.
- d) Mid-Term Vacancies.
- 1) Declaring Vacancy. If a Trustees resigns, is removed or becomes ineligible to serve, the Board of Trustees shall declare the office of the Trustee vacated.
 - 2) Filling of Vacancies.
 - A) Employee-Trustee. If the vacancy occurs less than ninety (90) days before the Trustee's term was due to expire, the vacancy shall be filled at the next regular election as provided in these Rules and Regulations. Otherwise, the vacancy shall be filled for the unexpired portion of the term by a new election as provided in these Rules and Regulations. The Board of Trustees may reduce the time required for notice of the election, notice of candidacy, or any other time limits to expedite a new election.

- B) Village-Trustees. The Board of Trustees shall notify the Mayor and Village Clerk in writing of the vacancy and request the appointment of a Successor Trustee.
- e) Calendar Days. All days are calendar days.

PART 3 - COMPENSATION AND EXPENSES

- 3.1 Compensation and Reimbursement of Expenses. Pension Board Trustees are not entitled to receive any compensation for service performed as trustees.
- 3.2 Reimbursement of Expenses. A Trustee shall be reimbursed only for expenses properly and actually incurred in the performance of his or her duties with the Plan in accordance with the Village of Tequesta General Employees Retirement Fund Statement of Policy for Trustee Expenses, attached as Exhibit "A". Reimbursement shall be requested by completing the report of travel expenses form attached as Exhibit "B".
- 3.3 Refund of Employee Contributions.
- a) Members who are eligible for a refund of contributions in lieu of any benefit under the plan shall submit the application for the refund. Upon the Pension Administrator receiving and verifying all the required data, refunds shall be made between meetings and ratified at the following meeting.
 - b) Interest on Refunds.
 - 1) Effective with refunds paid after June 12, 2008, interest on refunds of contributions will be paid at 3% simple interest in accordance with Exhibit "G".
 - 2) Interest is calculated based on total amount of contributions before taxes or withholding.
 - 3) Distributions will be made within 30 days of the Fund providing the Special Tax Notice to the member, or sooner if the Special Tax Notice is signed by the member and returned to the Board of Trustees.
- 3.4 Payment practices.
- a) No payments shall be made without the approval of the Board of Trustees, except refunds of employee contributions in accordance with the above.
 - b) Two signatures are required for all disbursements.

PART 4 - MEETINGS

4.1 Meetings.

- a) The Pension Board shall hold quarterly meetings in February, May, August and November of each year. These meetings will be held on the first Monday of the designated month. In the event that the regular meetings cannot proceed on the first Monday of the designated month, the meeting will be re-scheduled at the earliest possible date convenient to all of the Pension Board Trustees.
- b) The Pension Board may agree to meet more than four times a year. The Pension Board may agree to meet either monthly or bi-monthly if, in the Pension Board's determination, such meetings are necessary for the prudent and efficient administration of the affairs and activities of the Pension Fund.

4.2 Emergency Meetings.

- a) The Chairperson of the Village of Tequesta General Employees Retirement Plan may call special meetings in emergency or unforeseen situations, upon reasonable notice to all of the Pension Board's trustees. The reasons for such emergency meetings shall include but not be limited to:
 - 1) discussion of pending or threatened litigation;
 - 2) discussion of investment activity;
 - 3) discussion of pension fund applications;
 - 4) discussion of retirement pension requests.
- b) Any Pension Board trustee may request an emergency meeting by serving written notice upon all other trustees at least seven (7) days prior to the date of the emergency meeting.

4.3 Location of Meetings.

Unless otherwise specified, all meetings of the Village of Tequesta General Employees Retirement Plan will be held at the Village Hall in the Council Chambers. Changes in the location of the meeting will be posted at least 7 days prior to the meeting.

4.4 Time of Meetings. The meeting time will be rotated with the Public Safety Board meetings. Beginning with the November 2009 meeting, the General Employees' Board will meet at 8:00 a.m. and the Public Safety Board will meet at 1:00 p.m. The

Boards will alternate times with each quarterly meeting. The next quarterly meeting of the General Employees' Board, will be scheduled for February 2009 at 1:00 p.m. with the Public Safety Board meeting at 8:00 a.m. This time rotation will continue until further notice by the Boards.

4.5 Notice of Meetings.

- a) Notice of all regularly scheduled meetings shall be posted at least 7 days prior to the meeting.
- b) Notice of any emergency meetings will be posted as far in advance of the meeting as is reasonably practicable under the circumstances.

4.6 Open Meetings; Exceptions. All Pension Board meetings are open to the public except for discussion of those matters which are the subject of statutory exceptions to §286.011(8), Florida Statutes, the "Florida Sunshine Law".

4.7 Order of Business.

- a) All meetings of the Village of Tequesta General Employees Retirement Plan shall be conducted under an agenda.
- b) The rules of procedure to be followed at such meetings will be Robert's Rules of Order, unless Robert's Rules of Order conflict with the Pension Code or the Rules of the Village of Tequesta General Employees Retirement Plan.

4.8 Minutes. Minutes of all Retirement Plan Board meetings shall be kept in accordance with the record keeping provisions set forth in Part 6 of these Rules. As a cross check on the completion of task from the meeting, minutes will be prepared within six (6) weeks after the meeting.

4.9 Quorum.

- a) A quorum of the Village of Tequesta General Employees Retirement Plan shall consist of at least three trustees. The approval of any and all Pension Board business shall require the affirmative vote of three (3) trustees at any given meeting.
- b) Each trustee in attendance at a meeting shall be entitled to one (1) vote per item requiring a vote.

PART 5 - PENSION BOARD OFFICERS AND EMPLOYEES

- 5.1 Officers. The officers of the Village of Tequesta General Employees Retirement Plan shall be: the chairperson and secretary. Pension Board may elect other officers as deemed necessary. The officers shall be elected annually at the November meeting of the Board.
- 5.2 Employees. The Pension Board may, in its discretion, hire employees to carry out certain duties and functions of the Pension Board. The duties of any such employees and compensation will be specified in the minutes of the Pension Board meeting establishing the employment relationship. The Board may also retain the services of an Administrator, Legal Counsel, Consultant, Actuary, Investment Manager and other service providers pursuant to an agreement under terms acceptable to the Board.
- 5.3 Duties of the Chairperson. The Chairperson shall preside over all functions and duties of the Pension Board, unless such functions or duties are specifically delegated to other trustees, employees or agents of the Pension Board. The Chairperson shall preside over all meetings of the Pension Board and execute all orders, certifications and other documents necessary to carry out the affairs and activities of the Pension Board.
- 5.4 Duties of the Secretary. The Secretary shall be responsible for the performance of the following duties and functions:
- a) Preside over any and all meetings in the absence of the Chairperson;
 - b) Execute any and all documents on behalf of the Pension Board;
 - c) Certify the authenticity of all resolutions or documents of the Pension Board;
 - d) Maintain the financial records of the Fund in the Finance Department;
 - e) Be the custodian of all Pension Board records, minutes of meetings and documentation;
 - f) Record and transcribe the minutes of all regular, special and emergency meetings of the Pension Board;
 - g) Perform all other duties necessary to the administration of the Pension Board, at the direction of the Pension Board.
 - h) The duties contained in items c-g may be delegated to a pension administrator as selected by the Board.

PART 6 - RECORD KEEPING AND REPORTING REQUIREMENTS

- 6.1 Minutes of Meetings. The Secretary shall keep and maintain minutes of all public meetings and shall keep and maintain separate minutes of matters heard in closed session.
- 6.2 Correspondence File. The Pension Board shall maintain a general correspondence file with copies of all correspondence sent or received by the Pension Board, including contracts entered into by the Board with legal counsel, investment managers and other persons employed or retained by the Pension Board. This Correspondence file will be maintained by the Administrator. The files will be titled by Vendor (i.e. Actuary, Administrator, Attorney, etc.).
- 6.3 Investment File. The Pension Board shall maintain on an annual basis, an investment file containing all documentation and correspondence relating to investment activity each year. This Investment file will be maintained by Manager.
- 6.4 Litigation File. The Pension Board shall maintain a separate file as to all matters in litigation. If the litigation involves the denial of retirement pension, the litigation may be maintained as a part of the applicant's file.
- 6.5 Insurance Policies. The Pension Board shall maintain a separate file as to all insurance policies. This Insurance file will be maintained by year.
- 6.6 Miscellaneous File. The Pension Board shall maintain a separate group of files as to all other documents generated by or sent to the Board. This Miscellaneous file should be maintained by subject matter for easy reference.
- 6.7 Annual Report by the Pension Board.
- a) The Pension Board shall also submit an annual report to the Municipality as to the general condition of the Pension Fund.
 - b) The annual report shall contain the following information:
 - 1. The assets of the Pension Fund;
 - 2. The estimated receipts during the next succeeding calendar year from the deductions of the salaries of employees and all other sources;
 - 3. The estimated amount required during the next calendar year to pay all pensions and other obligations of the Pension Fund and to meet the annual requirements of the Pension Fund for the Village's portion or the financing of the Pension Fund.

- c) The Actuarial Valuation may serve as this annual report.

6.8 Record keeping as to Employee Participants.

- a) A file shall be maintained on each active employee who is a participant and member of the Pension Fund. Records shall be maintained by the Pension Administrator. Each active member's file should contain, if available, the following documentation:
 - 1. Application for Membership (attached as Exhibit "C");
 - 2. A record of the participant's contributions and service credits on an annual basis;
 - 3. Yearly creditable service reports received from the Village (if any);
 - 4. Copies of any orders and decisions of the Pension Board granting or denying a retirement pension filed by the participant;
 - 5. Designation of beneficiary form;
 - 6. All correspondence from the participant and a copy of any correspondence to the participant.
- b) Each participant shall be required to complete a Designation of Beneficiary Form.

6.9 Record keeping as to Retirees.

- a) Retiree. A file shall be maintained on all retired members of the Pension Fund. Each retired member's file should contain the following documentation:
 - 1. Application for retirement benefits (attached as Exhibit "D");
 - 2. Documentation as to Benefit Computations
 - a. Date of Birth;
 - b. Date of Hire;
 - c. Date of Retirement;
 - d. Creditable Service Records;

- e. Applicable Pension Rates;
 - f. Salary attached to the job held by the pension applicant;
 - g. All documents previously maintained pursuant to 6.8 above;
 - h. Certificate of marriage, if applicable, and personal information on spouse.
- b) Vested Deferred Retiree. A file shall be maintained on all vested deferred retirees of the Pension Fund. Each file should contain the following documentation:
- 1. Application for vested deferred retirement (attached as Exhibit “E”);
 - 2. Documentation as to Benefit Computations
 - a. Date of Birth;
 - b. Date of Hire;
 - c. Date of Retirement;
 - d. Creditable Service Records;
 - e. Applicable Pension Rates;
 - f. Salary attached to the job held by the pension applicant;
 - g. All documents previously maintained pursuant to 6.8 above;
 - h. Certificate of marriage, if applicable, and personal information on spouse.

Upon reaching normal or early retirement, the member will need to complete an Application for retirement benefits (attached as Exhibit “D”) to initiate the payment of benefits.

Once a year the Plan Administrator will send each vested deferred retiree a letter advising them that he or she has a refund due.

- 6.10 Record keeping as to Separated Members. A file shall be maintained on each participant and Pension Fund member who withdraws from the Pension Fund. Each file should contain the following documentation:

- a) Written application withdrawing from the Pension Fund and requesting a refund of contributions;
 - b) Service date documentation;
 - c) Documentation as to how refund was computed;
 - d) Copy of canceled check or other documentation indicating payment of refund;
 - e) All documents previously maintained pursuant to 6.9 above.
- 6.11 Confidentiality. To the extent permitted by law, all records of the Pension Board shall be considered confidential and not subject to disclosure to the general public.
- 6.12 Florida Public Records Law or Freedom of Information Act Requests. Any request for information or to review documentation made pursuant to the Florida Public Records Law or the Freedom of Information Act shall be handled by the Pension Board's legal counsel. A copy of the request for information should be immediately sent to the Pension Board's legal counsel.

PART 7 - ADJUDICATION RETIREMENT PENSION CLAIMS

7.1 Appeal procedures.

1. If any Member of the System has been:
 - A. Placed on pension under the terms and provisions of this ordinance for disability, or
 - B. Placed on pension because the Member has served the required number of years to entitle him to a pension, or
 - C. Refused benefits under this Plan, and is dissatisfied with the amount of pension the Member is receiving, or believes that he should be entitled to benefits under the Plan,

the Member may, in writing, request the Board to review his/her case. The Board shall review the case and enter such order thereon as it deems right and proper within sixty (60) days from receipt of such written request and the receipt by the Board of a written medical release authorization and a list of names and addresses of all treating health care providers for such review of disability claims; provided, that the Board may extend the time for entering such order by an additional forty-five (45) days if it determines such time is necessary for discovery in full and adequate review.

2. In the event that the order from the Board denies the claim for a change in such benefits or denies the claim for benefits, the order of the Board shall be put in writing. Such written order shall include:
 - A. The specific reasons for the denial, including specific references to pertinent provisions of the retirement system on which such denial is based;
 - B. A description of any additional material or information that the Board feels is necessary for the Member to perfect his/her claim, together with an explanation of why such material or information is necessary; and
 - C. An explanation of the review procedure next open to the Member.

Such review procedure shall provide that:

- (1) Prior to such review, the Member or his/her duly authorized representative may review any pertinent documents including Plan

provisions, minutes of the meeting of the Board in which denial of the claim was originally recommended, and any other documents material to the case;

(2) After such review, the Member and/or his/her duly authorized representative shall submit their case in writing to the Board and request a hearing. Such submission shall be filed with the Board no later than ninety (90) days after the receipt of the order of the Board. Upon receipt of the written submission by the Member, the Board shall schedule an opportunity for a full and fair hearing of the issue within the next ninety (90) days, and such scheduled hearing shall be communicated in writing to the Member. The Member and/or his/her duly authorized representative may then appear at such scheduled hearing to present their case. The Board shall consider the facts presented at the scheduled hearing and shall, within thirty (30) days after such hearing, make a final ruling in writing on the request of the Member. The written decision shall include the reasons for such decision and, such decision shall be final.

- (a) The Chairman shall preside over the hearing and shall rule on all evidentiary and other legal questions that arise during the hearing.
- (b) Either party, the claimant or the Board, may file pleadings within the time limits set herein. Procedural motions are to be determined by the Chairman of the Board at any time. All parties are to furnish copies of all pleadings to the opposing parties and exchange lists with names and addresses of witnesses expected to be called to testify at the hearing, as well as the list of exhibits that are intended to be introduced, at least forty-five (45) days prior to the hearing. Testimony of witnesses shall be under oath or affirmation. Depositions or affidavits shall not be admissible unless upon stipulation by all parties. The Chairman, any Member of the Board, the attorney for the Board, the claimant and the claimant's attorney, upon recognition by the Chairman, may direct questions to any witness during the proceedings. Each party shall have the right to present evidence relevant to the issues, to cross-examine witnesses, to impeach witnesses and to respond to the evidence presented against the party. Each party shall have the right to present any opening and closing arguments. Any party may secure the services of a court reporter to record the proceedings

with the cost to be borne by the party requesting the court reporter or requesting the transcription of the proceedings.

- c) In all cases, unless otherwise provided in this section, the burden of proof shall be on the claimant who seeks to draw his/her entitlement to a pension, disability pension, or increased pension benefits.
- 3. In all proceedings under subsections 1 or 2 hereof, the Board shall have the power to subpoena and require the attendance of witnesses and the production of documents for discovery prior to and at the proceedings provided for in each paragraph. A reasonable fee may be charged for the issuance of any subpoenas not to exceed the fees set forth in Florida Statutes.

7.2 Subpoenas.

- a) The Pension Board has the power to subpoena witnesses or documentation in all proceedings under these rules and regulations. The Pension Board shall retain a copy of each subpoena that is issued. The Pension Board will also issue a check with each subpoena for mileage or witness fees as provided by law on any subpoena that the Pension Board initiates on its own behalf.
- b) At the request of any applicant in a retirement pension proceeding, the Pension Board will execute and issue subpoenas. The subpoena shall be prepared on a form acceptable to the Pension Board. The Pension Board will not be responsible for the payment of any mileage or witness fees as required by law. Such fees that be the responsibility of the person requesting the subpoena.

PART 8 - INVESTMENT POLICIES

- 8.1 Purpose. The Board of Trustees ("Trustees") of the Village of Tequesta General Employees Retirement Plan ("Fund") has the power and authority to invest and reinvest the moneys of the fund, and to hold, purchase, sell, assign, transfer, and dispose of any securities and investments held in the fund, including the power and authority to employ counseling or investment management services. Attached as Exhibit "F" is a copy of the Investment Policy Statement of the Board.

PART 9 - INCOME DEDUCTION ORDERS

9.1 Income Deduction Orders.

- a) Assignment of Benefits Upon Divorce The prohibition against attachments, garnishment, execution or any other legal process shall also apply to a domestic relations order, unless such order is determined to be an income deduction order as defined by Florida Statutes §§ 61.1301, 61.046(4) and 61.076, and such benefit is only for purposes of alimony and/or child support.
- b) Filing of Claims All claims for benefits under an income deduction order shall be filed, in writing, with the Board of Trustees along with a copy of the income deduction order.
- c) Definitions
 - 1) Alternate Payee - The term "alternate payee" means any spouse, former spouse, child or other dependent of a Participant who is recognized by a domestic relations order as having a right to all, or a portion of, the benefit payable under the Plan with respect to the Participant.
 - 2) Income Deduction Order - The term "income deduction order" means any judgment, decree or order which relates to child support or alimony payments to a spouse (or former spouse), child, or other dependent of a Participant, made pursuant to a state domestic relations law.
- d) Designation of Representative. The Participant and the alternate payee(s) may designate an attorney or other representative to receive notices and communications from the Trust Fund instead of the Participant or the alternate payee. This designation must be in writing and must be signed by the Participant or by the alternate payee.
- e) Payment of Benefits Pending Trustees' Decision. Pending a decision by the Board of Trustees whether an income deduction order should be honored, any amount which would be payable to the alternate payee(s) if the income deduction order was honored shall be accounted for separately.

PART 10 - COMMUNICATIONS

10.1 Custodian.

Communications with the Custodian regarding letters of instruction for the disposition of assets is to follow the below protocol:

- a) All emails must be from the Plan Administrators office. No emails containing letters of instruction will be sent to the Custodian directly from a Trustee.
- b) All letters of instruction will require two (2) signatures.
- c) When a letter of instruction is sent to the Custodian, it will be immediately followed up with a telephone call by the Investment Advisor to the Custodian to confirm receipt.
- d) As a cross check on the completion of task from the meeting, minutes will be prepared within two (2) weeks after the meeting.

Village of Tequesta General Employees' Pension Trust Fund

ADMINISTRATIVE RULES - SIGNATURE PAGE

Chairman

Secretary

Trustee

Trustee

Trustee

Witnessed by: _____

BSJ/cmh
Revised: July 2019
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Exhibit “A”

Expense Policy

Exhibit “B”

Travel Expense Reimbursement Voucher

Exhibit “C”

Application for Membership

Exhibit “D”

Application for Retirement Benefits

Exhibit “E”

Application for Vested Deferred Retirement Employee

Exhibit “F”

Investment Policy Statement

Exhibit “G”

Statement of Policy Regarding Interest on Refunds