GENERAL ASSEMBLY OF NORTH CAROLINA
1989 SESSION

CHAPTER 1079
HOUSE BILL 2016

AN ACT TO PROVIDE A BENEFIT TO FORMER SHERIFFS WHO WITHDREW THEIR SERVICE IN THE LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM PRIOR TO THE CREATION OF THE SHERIFFS' SUPPLEMENTAL PENSION FUND.

The General Assembly of North Carolina enacts:

Section 1. G.S. 143-166.84 reads as rewritten:

"**§ 143-166.84. Eligibility.**

(a) Each county sheriff who has retired from the Local Governmental Employees' Retirement System or an equivalent locally sponsored plan on and before June 30, 1986, and who has attained the age of 55 years and who has completed at least 10 years of eligible service as sheriff is entitled to receive a monthly pension under this Article, beginning July 1, 1986.

(a1) Each county sheriff who withdrew any service standing to his credit in the Local Governmental Employees' Retirement System prior to July 1, 1986, and who has attained the age of 55 and who has completed at least 10 years of eligible service as sheriff is entitled to receive a monthly pension under this Article provided the sheriff is not eligible to receive any retirement benefit from any State or locally sponsored plan..

(b) Each eligible retired Sheriff as defined in subsection (a) of this section relating to age, service, and retirement status on January 1 of each calendar year shall be entitled to receive a monthly pension under this Article beginning with the month of January of the same calendar year."

Sec. 2. G.S. 143-166.85 reads as rewritten:

"**§ 143-166.85. Benefits.**

(a) An eligible retired sheriff shall be entitled to and receive an annual pension benefit, payable in equal monthly installments, equal to one share for each full year of eligible service as sheriff multiplied by his total number of years of eligible service. The amount of each share shall be determined by dividing the total number of years of eligible service for all eligible retired sheriffs on December 31 of each calendar year into the amount to be disbursed as monthly pension payments in accordance with the provisions of G.S., 143-166.83(b). In no event however shall a monthly pension under this Article exceed an amount, which when added to a retired allowance at retirement from the Local Governmental Employees' Retirement System or an equivalent locally sponsored plan or to the amount he would have been eligible to receive if service had not been forfeited by the withdrawal of accumulated contributions, is greater than seventy-five percent (75%) of a sheriff's equivalent annual salary immediately

preceding retirement computed on the latest monthly base rate, to a maximum amount of one thousand dollars ($1,000).

(b) All monthly pensions payable under this Article shall be paid on the last business day of each month.

(c) Monthly pensions payable under this Article will cease at the death of the pensioner and no payment will be made to any beneficiaries or to the decedent's estate.

(d) Monthly pensions payable under this Article will cease upon the full-time reemployment of a pensioner with an employer participating in the Local Governmental Employees' Retirement System for as long as the pensioner is so reemployed.

(e) Pensions paid under the provisions of this Article shall be exempt from North Carolina income tax.

(f) Nothing contained in this Article shall preclude or in any way affect the benefits that a pensioner may be entitled to from any state, federal or private pension, retirement or other deferred compensation plan."

Sec. 3. This act shall become effective August 1, 1990.

In the General Assembly read three times and ratified this the 28th day of July, 1990.