

**ORDINANCE NO. 18-2020**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, AMENDING CHAPTER 2, ADMINISTRATION, ARTICLE VII, POLICE OFFICERS' RETIREMENT PLAN, OF THE CODE OF ORDINANCES OF THE CITY OF COCOA BY AMENDING SECTION 2-196, BENEFIT AMOUNTS AND ELIGIBILITY; AMENDING SECTION 2-197, PRE-RETIREMENT DEATH; AMENDING SECTION 2-200, OPTIONAL FORMS OF BENEFITS; AMENDING SECTION 2-206, MINIMUM DISTRIBUTION OF BENEFITS; AMENDING SECTION 2-207, MISCELLANEOUS PROVISIONS; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY OF PROVISIONS; REPEALING ALL ORDINANCES IN CONFLICT HERewith AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Cocoa has established a Police Officers Retirement Plan in accordance with Chapter 185, Florida Statutes for the benefit of the City's police officers.

**NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 1:** That Chapter 2, Administration, Article VII, Police Officers' Retirement Plan, of the Code of Ordinances of the City of Cocoa, is hereby amended by amending section 2-196(d), Benefit Amounts and Eligibility, to read as follows:

\* \* \* \* \*

(d) Required distribution date. The member's benefit under this section must begin to be distributed to the member no later than April 1 of the calendar year following the later of the calendar year in which the member attains age seventy and one-half (70½) for members who attain age seventy and one-half (70½) before January 1, 2020, and age seventy-two (72) for members who attain age seventy and one-half (70½) on or after January 1, 2020; or the calendar year in which the member terminates employment with the city.

\* \* \* \* \*

**SECTION 2:** That Chapter 2, Administration, Article VII, Police Officers' Retirement Plan, of the Code of Ordinances of the City of Cocoa, is hereby amended by amending section 2- 197(b)(5), Pre-Retirement Death, to read as follows:

(b) *Deceased members vested or eligible for retirement with spouse as beneficiary.* This subsection (b) applies only when the member's spouse is the sole designated beneficiary. The

spouse beneficiary of any member who dies and who, at the date of his death was vested or eligible for normal retirement, shall be entitled to a benefit as follows:

\* \* \* \* \*

(5) Notwithstanding anything contained in this section to the contrary, in any event, distributions to the spouse beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the member died, or by a date selected pursuant to the above provisions in this section that must be on or before December 31 of the calendar year in which the member would have attained seventy and one-half (70½) for members who would have attained age seventy and one-half (70½) before January 1, 2020, and age seventy-two (72) for members who would have attained age seventy and one-half (70½) on or after January 1, 2020.

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**SECTION 3:** That Chapter 2, Administration, Article VII, Police Officers' Retirement Plan, of the Code of Ordinances of the City of Cocoa, is hereby amended by amending section 2-200(e)(5)., Optional Forms of Benefits, to read as follows:

\* \* \* \* \*

(e) Retirement income payments shall be made under the option elected in accordance with the provisions of this section and shall be subject to the following limitations:

\* \* \* \* \*

(5) The Member's benefit under this section must begin to be distributed to the member no later than April 1 of the calendar year following the later of the calendar year in which the member attains age seventy and one-half (70½) for members who attain age seventy and one-half (70½) before January 1, 2020, and age seventy-two (72) for members who attain age seventy and one-half (70½) on or after January 1, 2020; or the calendar year in which the member terminates employment with the city.

\* \* \* \* \*

**SECTION 4:** That Chapter 2, Administration, Article VII, Police Officers' Retirement Plan, of the Code of Ordinances of the City of Cocoa, is hereby amended by amending section 2-206(b)(1) and (b)(2)a., Minimum Distribution of Benefits, to read as follows:

\* \* \* \* \*

(b) *Time and manner of distribution.*

(1) *Required beginning date.* The member's entire interest will be distributed, or begin to be distributed, to the member no later than the Member's required beginning date which shall not be later than April 1 of the calendar year following the later of the calendar year in which the member attains age seventy and one-half (70½) for members who attain age seventy and one-half (70½) before January 1, 2020, and age seventy-two (72) for members who attain age

seventy and one-half (70½) on or after January 1, 2020; or the calendar year in which the member terminates employment with the city.

(2) *Death of member before distributions begin.* If the member dies before distributions begin, the member's entire interest will be distributed, or begin to be distributed no later than as follows:

- a. If the member's surviving spouse is the member'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 member died, or by a date on or before December 31 of the calendar year in which the member would have attained age seventy and one-half (70½) for members who would have attained age seventy and one-half (70½) before January 1, 2020, and age seventy-two (72) for members who would have attained age seventy and one-half (70½) on or after January 1, 2020, if later, as the surviving spouse elects.

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**SECTION 5:** That Chapter 2, Administration, Article VII, Police Officers' Retirement Plan, of the Code of Ordinances of the City of Cocoa, is hereby amended by amending section 2-207(c), Miscellaneous Provisions, to read as follows:

\* \* \* \* \*

(c) *Qualification of system.* It is intended that the system will constitute a qualified public pension plan under the applicable provisions of the code for a qualified plan under code Section 401(a) and a governmental plan under code Section 414(d) as well as the corresponding Treasury Regulations applicable to a governmental defined benefit retirement plan, as now in effect or hereafter amended. Any modification or amendment of the system may be made retroactively, if necessary or appropriate, to qualify or maintain the system as a plan meeting the requirements of the applicable provisions of the code as now in effect or hereafter amended, or any other applicable provisions of the U.S. federal tax laws, as now in effect or hereafter amended or adopted, and the regulations issued thereunder.

**SECTION 6: Incorporation Into the Code.** Specific authority is hereby granted to codify and incorporate this Ordinance in the existing Code of Ordinances of the City of Cocoa.

**SECTION 7: Repeal of Prior Inconsistent Ordinances and Resolutions.** All Ordinances or parts of Ordinances in conflict herewith be and the same are hereby repealed.

**SECTION 8: Severability.** If any section, subsection, sentence, clause, phrase of this ordinance, or the particular application thereof shall be held invalid by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application shall not be affected thereby.

**SECTION 9: Effective Date.** That this Ordinance shall become effective upon its adoption.

**ADOPTED BY THE CITY COUNCIL OF THE CITY OF COCOA, FLORIDA, IN  
A REGULAR MEETING ASSEMBLED ON THE 10TH DAY OF NOVEMBER 2020.**

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Mayor

ATTEST:

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Carie Shealy, City Clerk

1ST READING: October 27, 2020

2ND READING AND ADOPTION: November 10, 2020

LEGAL AD PUBLISHED: 11/01/2020