STATE OF NEW YORK

10164

IN ASSEMBLY

February 12, 2026

Introduced by M. of A. PHEFFER AMATO -- read once and referred to the Committee on Governmental Employees

AN ACT in relation to authorizing the county of Dutchess to offer an optional twenty-five year retirement plan to certain deputy sheriffs employed by such county

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Notwithstanding any provision of law to the contrary, the county of Dutchess, a participating employer in the New York state and local retirement system that elected to make the twenty-five year retirement plan provided in section 551 of the retirement and social security law available to deputy sheriffs employed by the county of Dutchess is hereby authorized to make such plan available to certain deputy sheriffs who, for reasons not ascribable to their own negligence, failed to make a timely application to participate in such twenty-five year retirement plan. Such employees are Arthur Hart with a start date of November 30, 1998, Stephen J Reverri Jr. with a start date of May 7, 2001, Robert M Freer II with a start date of November 5, 2001, Phillip Lemere with a start date of December 3, 2001, Corey Ritch with a start date of February 7, 2004, Dawn Bonds with a start date of February 9, 2004, Brian Wilber with a start date of October 12, 2004, Joel R Petrus with a start date of July 11, 2005, Stephen Slattery with a start date of July 11, 2005, Dominick Marcello with a start date of September 23, 2006, Ryan Griffin with a start date of May 7, 2007, Adam Harris with a start date of May 7, 2007, Kate Capalbo with a start date of April 11, 2009, Jared T Griffin with a start date of May 9, 2009, Jeffrey Cohen with a start date of March 31, 2012, Adrienne Licari with a start date of July 2, 2012, William Butler with a start date of April 1, 2013, Christopher Sheridan with a start date of October 21, 2013, Paul Digiovanni with a start date of April 28, 2014, Justin Hogan with a start date of June 8, 2015, James Flanagan with a start date of February 29, 2016, Kyle Esposito with a start date of September 19, 2016, Paul Reinheimer with a start date of October 11, 2016, Christian Robillard with a start date of May 1, 2017, Ryan Duval with a start date of January 2, 2018,

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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Scott Haire with a start date of April 15, 2019, Timothy Stabell with a start date of April 15, 2019, Michael Henry with a start date of May 16, 2019, Seth Thomas with a start date of February 24, 2020, Carl Short with a start date of March 2, 2020, Brendan Harriott with a start date of April 13, 2020, Amber Perrotta with a start date of October 5, 2020, Ashley Stroka with a start date of March 22, 2021, Travis Beyea with a start date of September 7, 2021, John Andersen with a start date of March 21, 2022, Crystal Burnett with a start date of May 23, 2022, Matthew Stafford with a start date of May 23, 2022, Philip Vallone with a start date of May 23, 2022, Gabrielle Rocco with a start date of June 6, 2022, Hosanna Santo with a start date of June 27, 2022, Connor Carey with a start date of July 5, 2022, D'Andre Barr with a start date of February 27, 2023, Ryan Kozlowski with a start date of February 27, 2023, Dylan Merritt with a start date of August 28, 2023, Emily Abbatantuono with a start date of August 28, 2023, John Carney with a start date of December 30, 2023, Brian Santiago with a start date of January 16, 2024, Raymond Sherrer with a start date of March 4, 2024, Cody Carufe with a start date of June 10, 2024 and Marcus Crixus with a start date of August 12, 2024. The county of Dutchess may so elect by filing with the state comptroller, on or before one hundred eighty days after this act shall have become law, a resolution of its governing body together with certification that such deputy sheriffs did not bar themselves from participating in the twenty-five year retirement plan provided in section 551 of the retirement and social security law as a result of their own negligence. Thereafter, such deputy sheriffs may individually elect to be covered by the provisions of the twenty-five year retirement plan provided in section 551 of the retirement and social security law, and shall be entitled to the full rights and benefits associated with coverage under such section, by filing an election with the New York state and local retirement system within one year of the effective date of this act.

§ 2. To the extent practicable, the county of Dutchess shall provide a link to an electronic version of the election form that can be downloaded and shall assist with outreach to ensure that the members have been notified of their election option.

§ 3. All employer past service costs associated with implementing the provisions of this act shall be borne by the county of Dutchess and may be amortized over a five-year period.

§ 4. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would allow Dutchess county to reopen the provisions of Article 14-B of the Retirement and Social Security Law (RSSL) to all individuals named therein.

We estimate that Dutchess county's annual contributions will increase $210,000 beginning FYE 2027. Annual costs will vary but are expected to average 2.7% of salary.

In addition, there will be an immediate past service cost of $174,000 borne by Dutchess county as a one-time payment. This cost assumes that payment will be made on February 1, 2027. If Dutchess county elects to amortize this cost over 5 years, the cost for each year will be $38,800.

These estimated costs are based on 50 affected members employed by Dutchess county, with annual salary of approximately $5.4 million as of March 31, 2025.

Summary of relevant resources:

Membership data as of March 31, 2025 was used to measure the impact of the bill, the same data used in the Actuarial Valuations dated April 1,

2025. Distributions and other statistics can be found in the 2025 Report of the Actuary and the 2025 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2025 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control. The fair value of assets and GASB disclosures can be found in the 2025 Financial Statements and Supplementary Information.

Assumptions, demographics, and other considerations may have been modified to better reflect specific provisions of any proposed benefit change(s).

This fiscal note does not constitute a legal opinion on the viability of the bill, nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 27, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-25. As Chief Actuary of the New York State and Local Retirement System (NYSLRS), I, Aaron Schottin Young, hereby certify that this analysis complies with applicable Actuarial Standards of Practice as well as the Code of Professional Conduct and Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion of the American Academy of Actuaries, of which I am a member. I am a member of NYSLRS but do not believe it impairs my objectivity.