STATE OF NEW YORK

8006

2025-2026 Regular Sessions

IN SENATE

May 15, 2025

Introduced by Sen. JACKSON -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

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,

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

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Kyle Esposito with a start date of September 19, 2016, Paul Reinheimer with a start date of October 11, 2016, Justin Bogdanffy with a start date of October 31, 2016, Christian Robillard with a start date of May 1, 2017, Ryan Duval with a start date of January 2, 2018, Michael Derosa with a start date of July 2, 2018, Scott Haire with a start date of April 15, 2019, Timothy Stabell with a start date of April 15, 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, Phillip Vallone with a start date of May 23, 2022, Gabrielle Rocco with a start date of June 6, 2022, Tyler Conley with a start date of June 27, 2022, Hosanna Santo with a start date of June 27, 2022, Conner 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, Daniel Ramsey with a start date of March 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, and Raymond Sherrer with a start date of March 4, 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.

If this bill is enacted during the 2025 Legislative Session, we anticipate that there will be an increase of approximately $68,000 in the annual contributions of Dutchess County for the fiscal year ending March 31, 2026. In future years this cost will vary but is expected to average 1.1% of salary annually.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately $60,000 which will be borne by Dutchess County as a one-time payment. This estimate assumes that payment will be made on February 1, 2026. If Dutchess County elects

to amortize this cost over a 5-year period, the cost for each year including interest would be $13,400.

These estimates are based on 51 affected members employed by Dutchess County, with annual salary of approximately $4.97 million as of March 31, 2024.

Summary of relevant resources:

Membership data as of March 31, 2024 was used in measuring the impact of the proposed change, the same data used in the April 1, 2024 actuarial valuation. Distributions and other statistics can be found in the 2024 Report of the Actuary and the 2024 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2024 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control. The Market Assets and GASB Disclosures are found in the March 31, 2024 New York State and Local Retirement System Financial Statements and Supplementary Information.

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

This estimate, dated May 14, 2025, and intended for use only during the 2025 Legislative Session, is Fiscal Note No. 2025-172. As Chief Actuary of the New York State and Local Retirement System, 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.