

# STATE OF NEW YORK

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8219

2025-2026 Regular Sessions

## IN SENATE

May 22, 2025

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Introduced by Sen. WEBB -- 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 Mackenzie M. Covert to receive certain service credit under a twenty year retirement plan

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

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 Mackenzie M. Covert, a member of the New York state and local police and  
3 fire retirement system, who was appointed as a police officer with the  
4 Trumansburg Police Department, in the village of Trumansburg, county of  
5 Tompkins, on February 13, 2017, and who, through no fault of her own,  
6 was enrolled to participate in the retirement plan contained in section  
7 375-i of the retirement and social security law, shall be given full  
8 credit in the special twenty year retirement plan contained in section  
9 384-d of the retirement and social security law for such service upon  
10 the election of the village of Trumansburg to assume the additional cost  
11 of such service. The village of Trumansburg may so elect by filing with  
12 the state comptroller, no later than one year from the effective date of  
13 this act, a resolution of its local legislative body, together with  
14 certification that such police officer did not bar herself from partic-  
15 ipation in such retirement plan as a result of her own negligence. Ther-  
16 eafter, such police officer may elect to be covered by the provisions of  
17 section 384-d of the retirement and social security law, and shall be  
18 entitled to the full rights and benefits associated with coverage under  
19 such section, by filing a request to such effect with the state comp-  
20 troller no later than one year from the effective date of this act.

21 § 2. All past service costs associated with implementing the  
22 provisions of this act shall be borne by the village of Trumansburg, in  
23 the county of Tompkins.

24 § 3. This act shall take effect immediately.

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

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

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This bill would allow the Village of Trumansburg to reopen the provisions of section 384-d of the Retirement and Social Security Law (RSSL) for police officer Mackenzie M. Covert, who is currently covered under section 375-i of the RSSL.

If this bill is enacted during the 2025 Legislative Session, we anticipate that there will be an increase of approximately \$10,000 in the annual contributions of the Village of Trumansburg for the fiscal year ending March 31, 2026. In future years this cost will vary as the billing rates and salary of Mackenzie M. Covert change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$139,000 which will be borne by the Village of Trumansburg as a one-time payment. This estimate assumes that payment will be made on February 1, 2026.

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 April 28, 2025, and intended for use only during the 2025 Legislative Session, is Fiscal Note No. 2025-157. 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.