§ 89-p. Optional twenty-five year retirement plan for certain sheriffs, undersheriffs, deputy sheriffs and correction officers whose employer elects to provide same. a. A member employed by a county shall be eligible to retire pursuant to the provisions of this section if the county elects to make the benefits provided herein available as provided in subdivision j of this section and if he or she is (1) a sheriff or undersheriff, or a deputy sheriff who is engaged directly in criminal law enforcement activities; or (2) a correction officer. Such eligibility shall be an alternative to the eligibility provisions available under any other plan of this article to which such member is subject. The comptroller shall have the authority to include positions herein that comprehend the same duties and responsibilities, but are named differently.

b. Such member shall be entitled to retire upon the completion of twenty-five years of total creditable service by filing an application therefor in the manner provided for in section seventy of this article.

c. Upon completion of twenty-five years of such service and upon retirement, each such member shall receive a pension which, together with an annuity which shall be the actuarial equivalent of his accumulated contributions at the time of his retirement and an additional pension which is the actuarial equivalent of the reserved-for-increased-take-home-pay to which he may then be entitled shall be sufficient to provide him with a retirement allowance equal to one-half of his final average salary.

d. As used in this section "creditable service" shall include (1) in the case of a sheriff, undersheriff and/or correction officer, any and all services performed as a sheriff, undersheriff and/or correction officer of his or her employer that makes the election provided for herein and all criminal law enforcement services performed as a deputy sheriff of such county, provided, however, that criminal law enforcement service shall only be creditable when it aggregates fifty per centum or more of his service as a deputy sheriff and (2) in the case of a deputy sheriff, all criminal law enforcement service shall only be creditable when it aggregates fifty per centum or more of such service and any and

all services performed as a sheriff, undersheriff and/or correction officer of such county.

e. Credit for service as a member or officer of the state police or as a paid firefighter, police officer or officer of any organized fire department or police force or department of any county, city, village, town, fire district or police district, or as a criminal investigator in the office of a district attorney, provided that service as such investigator shall have been rendered prior to January first, nineteen hundred sixty and that credit therefor shall not exceed five years, shall also be deemed to be creditable service and shall be included in computing years of total service for retirement pursuant to this section, provided such service was performed by the member while contributing to the retirement system pursuant to the provisions of this article or article eight of this chapter.

f. The sheriff (or the chief executive officer where correction officers are not employed in a sheriff's department) of a county that makes the election provided for in subdivision j of this section shall certify to the comptroller, periodically and at such intervals of time as may be required of him and in such fashion as may be prescribed, the identity of: (1) the deputy sheriffs in the sheriff's employ who are engaged directly in criminal law enforcement activities; and (2) the eligible correction officers.

g. A member contributing on the basis of this section at the time of retirement shall retire after the completion of twenty-five years of total creditable service. Application therefor may be filed in a manner similar to that provided in section seventy of this article. Upon completion of twenty-five years of such service and upon retirement, each such member shall receive a pension which, together with an annuity which shall be the actuarial equivalent of his accumulated contributions at the time of his retirement and an additional pension which is the actuarial equivalent of the reserved-for-increased-take-home-pay to which he may then be entitled, shall be sufficient to provide him with a retirement allowance equal to one-half of his final average salary.

h. In computing the twenty-five years of total service of a member pursuant to this section full credit shall be given and full allowance shall be made for service of such member in time of war after World War I as defined in section two of this chapter, provided such member at the time of his entrance into the armed forces was in the service of the county of his or her employer that makes the election provided for herein.

i. Nothing herein shall be construed to prevent a member, who does not retire pursuant to the provisions of this section, from utilizing service which is creditable service pursuant to the provisions of this section for service credit pursuant to the provisions of any other plan of this article to which such member is subject.

j. (1) Each county that elects pursuant to the provisions of this subdivision shall pay the cost attributable therefor.

(2) The benefits of this section shall be available only to those members defined in subdivisions a and d of this section whose employer elects on or before June thirtieth, nineteen hundred ninety-nine to provide such benefits by adopting a resolution to such effect and filing a certified copy thereof with the comptroller. Such resolution may also contain an election that any past service cost be paid over either a five-year or ten-year period. Such resolution shall be accompanied by the affidavit of the chief executive officer of the county that the county has received an estimate from the retirement system of the cost of the benefit provided by this section.

(3) Such resolution shall apply to all members defined in subdivisions a and d of this section, except those already subject to a retirement plan which permits immediate retirement with a benefit upon a specified period of service of twenty-five years or less without regard to age.

k. The provisions of this section shall be controlling notwithstanding any other provision in this article to the contrary.