

LUMPKIN COUNTY RESOLUTION No. 2015 – 39

**A RESOLUTION TO ADOPT THE 2014 AMENDED AND RESTATED
DEFINED BENEFIT RETIREMENT PLAN FOR PARTICIPATING COUNTY EMPLOYEES**

Whereas, the Association County Commissioners of Georgia (ACCG) sponsors a defined benefit retirement plan program for its members; and,

Whereas, the Lumpkin County Board of Commissioners (the “County”) previously adopted the Association County Commissioners of Georgia Defined Benefit Plan for Lumpkin County Employees (the “Plan”) through an Adoption Agreement and subsequent amendments thereto; and,

Whereas, the Internal Revenue Service requires qualified retirement plans to be restated at least once every five (5) years; and,

Whereas, the ACCG Board of Managers has approved an amended, restated and updated Model Plan document (the “2014 Model Plan”) to reflect changes in federal and state law and regulations, which can be adopted by its members and filed with the Internal Revenue Service for a determination letter between February 1, 2015 and January 31, 2016; and,

Whereas, the County desires to adopt the amended and restated “2014 Model Plan” document through a new Adoption Agreement.

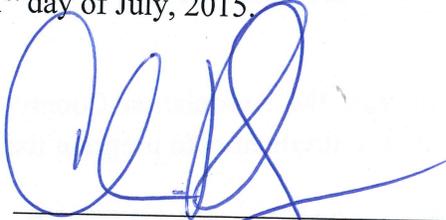
Now, therefore, be it resolved at a meeting held on the 21st day of July, 2015, the County Board of Commissioners hereby resolves as follows:

Resolved that the Lumpkin County Board of Commissioners approves the adoption of the amended and restated 2014 Model Plan document through a new Adoption Agreement, which maintains the Plan’s current benefit structure;

It is Further Resolved that the Chairman of the Lumpkin County Board of Commissioners is hereby authorized, empowered, and directed to take all further actions and to execute all documents and IRS forms necessary to implement these resolutions, including a limited power of attorney to allow ACCG outside counsel to file the Plan with the Internal Revenue Service for a determination letter

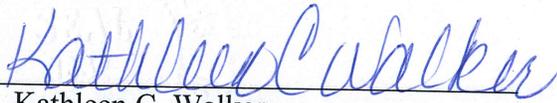
It is further resolved that any resolution in conflict with this resolution is hereby repealed.

Resolved, adopted and effective this 21st day of July, 2015.



Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:



Kathleen C. Walker
Clerk, Lumpkin County