

Agenda
Tampa Fire & Police Pension Board

Livestream: <https://attendee.gotowebinar.com/register/4043197176544924248> Webinar ID: 168-045-379

Audio Only: (877) 309-2074 Access Code: 239-732-365

November 19, 2025 9:30 a.m.

Please mute your phone unless you are speaking. Do not put the call on hold if you have hold music.

Public Comments: Pursuant to Florida Statutes, Section 286.0114(4), members of the public may comment on items requiring Board action, other than ministerial matters. Speakers are limited to two minutes each and not more than 20 minutes will be set aside for comments, without further Board approval. Speakers shall fill out a card identifying the speaker and the agenda item(s) being addressed or a card supporting or objecting to an item without speaking. See Board Policy 107 for rules of conduct. *The statements made by speakers under Public Comments are solely the opinion of each speaker and do not necessarily reflect the views of the Board of Trustees, its staff, or its professionals.*

1. Approval of the minutes of the October 22, 2025 regular board meeting.

Consent Agenda: Items on the consent agenda shall be acted upon in one motion. If an item requires additional discussion, that item shall be removed from the consent agenda for discussion. [Items 2 – 6]

2. Ratification of pension benefits.
3. Investment Management Report from Bowen, Hanes & Co. Inc. Note receipt of the following:
 - a. Investment management report for the month ended 10/31/2025: Market value of investments was \$3,433,075,441.10. Fiscal year investment return has been 1.8% on the total portfolio to date.
 - b. Addendum to be distributed at the meeting.
4. Approve billing for services rendered by Klausner, Kaufman, Jensen & Levinson during October 2025:
 - a. General: \$5,700.00
 - b. Charles: \$200.00
 - c. Lewis: \$14,480.00
5. Approve Staff Pension Plan 112.664 Compliance Report prepared by the Fund's actuary for fiscal year ending 09/30/2024.
6. Note receipt of Disability Process Timeline of disabilities in process as of 11/13/2025.

Financial Reporting Presentation by Mark Lenker, CPA of Nobles, Decker, Lenker & Cardoso

7. Financial statements to be distributed and reviewed at meeting by Mr. Lenker:
 - a. Monthly financial statements for the month ended 09/30/2025.
 - b. Annual financial statements for the fiscal year ended 09/30/2025.
8. Board approval of the following DROP statement components, as per board policy and procedure, to be distributed and reviewed at meeting by Mr. Lenker:
 - a. DROP investment return calculation for fiscal year ended 09/30/2025.
 - b. DROP low-risk return calculation for fiscal year ended 09/30/2025.
 - c. DROP administrative fee calculation for fiscal year ended 09/30/2025.

New Business

9. Note receipt of listing of upcoming conferences. Disclosure of planned attendance, if any.
10. Approval of 2025 COLA increases prepared by actuary Foster & Foster. Note that Exhibit A containing the Cumulative COLAs for each class is the best quick reference sheet.

11. Chair's call for any new business items from trustees to be placed on next agenda.
12. Chair's report.
13. Plan Administration: external audit, DROP, COLA, calendar year end
14. Attorney's report.

Litigation Report – Update by attorney, if any. [Items 15 – 17]

15. Sanzone Small Claims Lawsuit Hillsborough County Circuit Court Case No.23-CC-019963
 - a. Order Reopening/Reactivating Case, dated 11/07/2025.
16. Theriault Petition for Writ of Certiorari Hillsborough County Circuit Court Case No.25-CA-001232
17. Lewis Complaint Hillsborough County Circuit Court Case No.25-CA-010318
 - a. Summons/Complaint, dated 10/15/2025.
 - b. Defendant City Pension Fund's Motion to Dismiss, dated 11/06/2025.
 - c. Defendant's City Pension Fund for Firefighters and Police Officers in the City of Tampa Memorandum of Law in Support of Motion to Dismiss Plaintiff's Complaint, dated 11/06/2025.
 - d. City Pension Fund's Request for Judicial Notice, dated 11/07/2025.
 - e. Defendant's Motion for Attorney's Fees, dated 11/06/2025.

Securities Litigation Report – Update by attorney, if any. [Items 18 – 19]

- | | | |
|---------------|------------------------------|----------------------------|
| 18. Generac | United States District Court | Case No. 2:22-cv-01436-BHL |
| | United States District Court | Case No. 2:23-cv-00081-BHL |
| 19. Regeneron | United States District Court | Case No. 1:25-cv-00145 |

Notice

No verbatim record by a certified court reporter will be made of this Board meeting, except as noticed for any executive sessions. Notice is hereby given as provided in Section 286.0105, Fla. Stat., that any person who decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Persons needing a special accommodation to participate in any noticed meeting should contact the F&P Pension office at (813) 274-8550 or (888) 335-8550 or the Florida Relay Service at (800) 955-8770 (voice) or (800) 955-8771 (TTY). You may also dial 711 from any landline or mobile phone. Additional options for contacting the Florida Relay Service may be found on their website: www.ftri.org Please make your request at least five (5) working days before the scheduled meeting date.

2025 Board meeting schedule – meetings begin at 9:30 a.m.

December 17, 2025 – early due to holidays

2026 Board meeting schedule – meetings begin at 9:30 a.m. (*early due to holidays)

January 28, 2026
February 25, 2026
March 25, 2026
April 22, 2026

May 27, 2026
June 24, 2026
July 22, 2026
August 26, 2026

September 23, 2026
October 28, 2026
November **18**, 2026*
December **16**, 2026*

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES
OF THE
TAMPA FIRE & POLICE PENSION FUND**

Livestream: <https://attendee.gotowebinar.com/register/6908708096419180636> Webinar ID: 223-722-619

Audio Only: (877) 568-4108 Access Code: 494-259-897

October 22, 2025 9:30 a.m.

The Board of Trustees of the City Pension Fund for Firefighters and Police Officers in the City of Tampa met on Wednesday, October 22, 2025 at 9:30 a.m. for a regular meeting with the following members present:

Jamie Stock, Chairman
Matthew Belmonte
John Cannon
Gabriel Hahn
Eric Hayden

Patrick Messmer
Dennis Rogero
Alex Thiel
Ocea Wynn

Additional participants included Mr. Jay Bowen, Investment Manager; Dr. Mark Glencross, Medical Director; Mr. Stuart Kaufman, General Counsel; Mr. Mark Lenker, Fund Accountant and active and retired plan members.

Public Comments: Pursuant to Florida Statutes, Section 286.014(4), members of the public may comment on items requiring Board action, other than ministerial matters. Speakers are limited to two minutes each and not more than 20 minutes will be set aside for comments, without further Board approval. Speakers shall fill out a card identifying the speaker and the agenda item(s) being addressed or a card supporting or objecting to an item without speaking. See Board Policy 107 for rules of conduct. *The statements made by speakers under Public Comments are solely the opinion of each speaker and do not necessarily reflect the views of the Board of Trustees, its staff or its professionals.*

There were no public comments.

1. Approved the minutes of the September 24, 2025 regular board meeting. **It was moved by Mr. Cannon, seconded by Mr. Belmonte and by unanimous vote to approve the minutes of the September 24, 2025 regular board meeting.**
2. Approved the minutes of the October 10, 2025 committee 3 meeting. **It was moved by Mr. Hahn, seconded by Mr. Messmer and by unanimous vote to approve the minutes of the October 10, 2025 committee 3 meeting.**

Consent Agenda: Items on the consent agenda shall be acted upon in one motion. If an item requires additional discussion that item shall be removed from the consent agenda for discussion. **It was moved by Mr. Belmonte, seconded by Mr. Messmer and by unanimous vote to approve consent agenda items 3 – 9.**

Ratified pension benefits.

4. Approved billing for general counsel services rendered by Klausner, Kaufman, Jensen & Levinson during September 2025: \$6,160.00
5. Approved GASB 68 Disclosures prepared by Foster & Foster for fiscal year ending 09/30/2025.
6. Approved Addendum to 10/01/2024 Actuarial Valuation (Change to Member Contribution Rate) prepared by Foster & Foster for fiscal year ending 09/30/2025.
7. Noted receipt of memo regarding Plan Administrator's annual review and recommended merit increase, dated 10/01/2025.

8. Admitted Tampa Police Department new hires to pension fund effective 09/29/2025, contingent upon 1) furnishing a list of all medical providers and authorizations to obtain such medical records and 2) passing a complete medical examination:

Abdulwahab, Nadeem
Alvarez, Christopher
Caceres Perez, Valeria
Meissner, Zachary
Morris, Kevin

Mullady, Peter
Peffer, Joshua
Perez, Manuel
Rodriguez, Ricky
Santiago, Josue

Schumm, Melanie
Tracy Hunte
Trigg, Ayanna
Vargas, Daniel

9. Noted receipt of Disability Process Timeline of disabilities in process as of 10/1/2025.

[Dennis Rogero joined the meeting at 9:38 a.m.]

10. Investment Management Presentation by Jay Bowen of Bowe Hane & Co. Inc. Noted receipt of the following:

- Investment management report for the month ended 09/30/2025. Market value of *investments* was \$3,384,297,481.89, with an investment return of +9.2% on the total portfolio.
- DROP Low Risk Variable Rate Option report for fiscal year ended 09/30/2025. Market value of *investments* was \$13,708,876.27. Investment return was +4.4% for the DROP low risk variable rate option this fiscal year.
- Investment Summary written by Jay Bowen, dated 10/06/2025.
- Bond portfolio information and recommendation hold.
- Proxies voted during quarter ended 10/30/2025.
- Barron's article, "How Endurance Investing Produced 50 Years of Market Beating Returns for This Tampa Pension Plan" dated 07/17/2025.
- Addendum to be distributed at the meeting.

Mr. Bowen noted that there was strong total fund performance powered by common stocks. He reviewed components of the Fund's success over the fiscal year and touched on high-profile items that will be of focus moving into 2026. It was noted that the recently passed budget bill revisions will start impacting the economy and there is expectation of a pickup in mergers and acquisitions. Concerns were raised about the slowdown in the labor market. There was some discussion regarding the influx of private credit fund investments and how the Fund gets indirect exposure through companies in the public market. Mr. Bowen noted that risks for the coming year include relations with China, as well as the ongoing tariff issues that create uncertainty in the market. Following questions from the Board, **it was moved by Mr. Belmonte, seconded by Mr. Messmer and by unanimous vote to accept items 10a-g.**

Medical Disability

11. Informal hearing for LOD disability applicant C. Eason, TPD. Noted receipt of disability application, qualifying letter, notice of injury reports, pre-employment physical, job description, sample letter to Medical Board, Medical Board reports, Medical Director's summary, medical records, and other documents related to the case.

Mr. Eason and Dr. Glencross were sworn in. The board posed clarification questions to the applicant and medical director and a brief discussion was held. **It was moved by Mr. Belmonte, seconded by Mr. Messmer and by unanimous vote that the Board finds that there is disability that occurred in the line-of-duty that permanently incapacitates Mr. Eason from the regular and continuous duties of a police officer. It was**

moved by Mr. Belmonte, seconded by Mr. Messmer and by unanimous vote to grant Mr. Eason a line-of-duty disability pension benefit due to a knee injury effective close of business today.

Old Business

12. Committee #3.

- a. Policy 806 – Pension Board Trustee & Board Officer Elections – redline
- b. Policy 817 – Communications with Pension Fund Professionals – redline

Ms. Weber reviewed the proposed policy changes and discussion ensued. It was noted that policy 817 will include language that requires fund professionals to refer calls from members and their representatives to the pension office for response or referral. All fund professionals will be notified of this change. It was also noted that policy 806 will require paper ballots to be requested by voters and retirees will be notified of this policy change. **It was moved by Mr. Messmer, seconded by Mr. Belmonte and by unanimous vote to adopt the policy amendments as discussed.**

New Business

13. Noted receipt of listing of upcoming conferences. Disclosure of planned attendance if any. Mr. Belmonte tentatively disclosed for the February IFEBP Trustee Institute in Orlando. *Item 13 was received and filed.*

14. Chair's call for any new business items from trustee to be placed on next agenda. None

15. Chair's report. Nothing to report

16. Plan Administration: external audit, DROP, medical records collection

Ms. Weber advised that the external audit has begun and that administrative DROP year-end processes have commenced. She presented a proposal to the Board for records retrieval services for new hire medical records collection. She reviewed cost estimates for the current and proposed processes, noting that outsourcing this effort could result in significant cost-savings. Discussion ensued and it was agreed that beginning with a phased approach would be best to ensure the new process works effectively, transition work responsibilities within the office and identify staffing change. With regards to the service contract, it was noted that fee increases should be addressed to prevent the service from becoming unaffordable in the future and the contract term should be mindful of a phased/pilot program approach during an initial 6-month period. **It was moved by Mr. Messmer, seconded by Ms. Wynn and by unanimous vote to contract with MES solutions for records retrieval services.**

17. Attorney's report. Nothing to report.

Litigation Report – Update by attorney, if any. [Items 20 – 21]

18. Sanzone Small Claims Lawsuit Hillsborough County Circuit Court Case No.23-CC-019963
Mr. Kaufman advised that this case is waiting on a date from the court for an evidentiary hearing on fees.

19. Theriault Petition for Writ of Certiorari Hillsborough County Circuit Court Case No.25-CA-001232
Mr. Kaufman advised that there will be no oral argument, and the case is waiting on a decision from the court.

Securities Litigation Report – Update by attorney, if any. [Items 22 – 23]

20. Generac United States District Court Case No. 2:22-cv-01436-BHL

United States District Court Case No. 2:23-cv-00081-BHL

Mr. Kaufman noted that the motion to dismiss has been fully briefed and the case is waiting for either oral argument or a decision from the court.

21. Regeneron

United States District Court Case No. 1:25-cv 00145

- a. Letter Addressing Anticipated Motion to Dismiss, dated 09/29/2025.
 - b. Plaintiff's Response to Defendant's Letter Addressing Anticipated Motion to Dismiss, dated 10/06/2025.
- Mr. Kaufman advised that requested information has been provided to the Judge and no further action is required at this time. *Items 21a-b were received and filed.*

22. Election of Board Officers

Chairman
Vice Chairman
Secretary

Mr. Belmonte nominated Mr. Stock for chairman. The nomination was accepted, and Mr. Stock was elected chairman by acclamation. Mr. Messmer nominated Mr. Belmonte for vice chairman. The nomination was accepted, and Mr. Belmonte was elected vice chairman by acclamation. Mr. Belmonte nominated Ms. Wynn for secretary. The nomination was accepted, and Ms. Wynn was elected secretary by acclamation.

Motion to adjourn was made by Ms. Wynn at 11:00 a.m.

Jamie Stock
Chairman

Oce Wynn
Secretary

Tiffany Corry
Recording Secretary

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2025 Board meeting schedule – meetings begin at 9:30 a.m.

November **19**, 2025 – early due to holidays

December **17**, 2025 – early due to holidays

Ratify
November 2025

P/F	NEW PENSIONERS					
	Name	Retirement Date	Years of Service	Payment Option Type	Monthly Base Pension	
P	Eason, Charles	10/23/2025	8Y, 8M	3a	\$6,147.14	
F	LoScalzo, Angelo	09/30/2025	18Y, 7M	2	\$6,471.04	
	NEW SURVIVOR BENEFITS					
P/F	Name	Benefit Effective Date	Monthly Base Pension	COLA	Payment Option Type	
F	Craver, Spouse of James	10/07/2025	\$444.03	\$860.14	1	
F	Fox, Spouse of Michael	10/30/2025	\$2,487.34	\$1,741.14	1	
	ENTERING DROP		Years of Service			
			(frozen @ DROP entry)			
P/F	Name	DROP Entry Date	Monthly Base Pension	Payment Option Type		
P	Barrett, Robert	09/28/2025	25Y, 9M	\$8,033.56	3a	
P	Hanna, Rebecca	09/28/2025	24Y, 7M	\$7,341.46	3a	
F	Darrey, Steven	10/26/2025	20Y, 0M	\$7,683.14	3a	
F	Haywood, Dennis	10/26/2025	20Y, 0M	\$6,576.18	3a	
F	Seaton, Timothy	10/26/2025	20Y, 0M	\$6,559.61	3a	
F	Shuster, Jonathan	10/26/2025	20Y, 0M	\$6,826.41	3a	
	LEAVING DROP			Years of Service		
P/F	Name	DROP Entry Date	Last DROP accrual	(frozen @ DROP entry)	Monthly Base Pension	COLA
	None					
P/F	DELETIONS - PENSIONERS					
	Name	Stop Date (Date of Death)	Monthly Base Pension	COLA		
F	Butler, Steven	11/08/2025	\$4,153.12	\$2,325.75		
P	Fisher, Charles	10/27/2025	\$471.99	\$1,836.04		
F	Fox, Michael	10/29/2025	\$3,826.68	\$2,678.68		
F	Mauldin, Gregory	10/16/2025	\$2,142.25	\$1,563.84		
P/F	DELETIONS - SURVIVOR BENEFITS		Monthly Base Pension	COLA		
	Name	Date of Death				
	None					
P/F	ESTATE PAYMENTS					
	Name	Date of Death	Month Estate Pd	Estate Payment Amount		
F	Salabarria, Spouse of Emilio (1 of 2)	10/06/2025	November	\$149.89		
P/F	BUY-BACKS		Years of Service			
	Name	Date Purchased	Purchased	Amount		
	None					
P/F	REFUND OF CONTRIBUTIONS					
	Name	Separation Date	Refund Amount	Month Refunded		
F	Yglesias, Paul	09/03/2025	\$26,852.48	Nov-25		
F	Hruniak, Ian	02/11/2025	\$2,562.02	Nov-25		

PERFORMANCE SUMMARY AND INVESTMENT HISTORY

PENSION FUND FOR FIREFIGHTERS & POLICE OFFICERS - TAMPA, FL
October 31, 2025

PERFORMANCE SUMMARY

Time-Weighted Return

	Fiscal Year To Date 09/30/25-10/31/25	Last 12 Months 10/31/24-10/31/25	Inception To Date (Annualized) 09/30/74-10/31/25	Inception To Date (Cumulative) 09/30/74-10/31/25
Total Portfolio	1.8	12.4	11.8	29,459%
Common Stocks	1.9	14.4	14.4	97,497%
Foreign Common Stocks	2.2	36.7		
Bonds	0.3	6.4		
S&P 500 Index (TR)	2.3	21.5	12.7	43,885%
S&P 500 Equal Weight Index (PR)	-1.0	6.6		
Dow Jones Industrial Avg (TR)	2.6	15.8	10.9*	19,759%*
MSCI World Index	2.0	22.5	11.3	23,659%
U. S. Gov/Credit Index	0.6	5.8	6.6	2,492%

INVESTMENT HISTORY

CURRENT FISCAL YEAR

Beginning Market Value on 09/30/25	\$ 3,384,297,481.89
Capital Appreciation	\$ 57,429,522.35
Income Received	\$ 2,388,915.22
Cash or Securities Added	\$ 4,603,031.65
Cash or Securities Withdrawn	\$ (13,513,317.61)
Management Fees	\$ (2,115,185.93)
Custodian Fees	\$ (15,006.48)
Ending Market Value on 10/31/25	<u>\$ 3,433,075,441.10</u>

FROM INCEPTION

Beginning Market Value on 09/30/74	\$ 12,143,000.00
Net Additions/Withdrawals	\$ (1,893,540,696.20)
Capital Appreciation and Income	\$ 5,314,473,137.30
Ending Market Value on 10/31/25	<u>\$ 3,433,075,441.10</u>

*PRIOR TO 09/30/1987, RETURN REPRESENTS THE DOW JONES INDUSTRIAL AVG (PR)

PERFORMANCE SUMMARY BY FISCAL YEAR*

PENSION FUND FOR FIREFIGHTERS POLICE OFFICERS - TAMPA, FL
10/31/25

	TOTAL <u>FUND</u>	FUND COMMON <u>STOCKS</u>	S&P 500 INDEX <u>(TR)</u>	US GOV/CR <u>BONDS</u>
RATE OF RETURN, LATEST FISCAL YEAR TO DATE:	1.8	1.9	2.3	0.6
RATE OF RETURN, BY FISCAL YEAR ENDING:				
9/30/2025	9.2	11.2	17.6	2.7
9/30/2024	32.25	37.10	36.35	11.31
9/30/2023	17.06	22.69	21.62	0.93
9/30/2022	-15.60	-18.03	-15.47	-14.95
9/30/2021	19.97	23.35	30.00	-1.13
9/30/2020	16.30	20.31	15.15	8.03
9/30/2019	4.32	3.31	4.25	11.32
9/30/2018	11.18	14.72	17.91	-1.37
9/30/2017	15.18	20.43	18.61	-0.01
9/30/2016	13.20	17.53	15.43	5.86
9/30/2015	-4.95	-5.75	-0.61	2.73
9/30/2014	12.36	16.03	19.73	4.08
9/30/2013	15.19	20.08	19.34	-1.96
9/30/2012	22.41	27.43	30.20	5.69
9/30/2011	1.97	0.11	1.14	5.13
9/30/2010	12.73	13.54	10.16	8.73
9/30/2009	-4.26	-10.21	-6.91	11.47
9/30/2008	-14.06	-17.78	-21.98	2.41
9/30/2007	23.73	27.67	16.44	5.10
9/30/2006	9.33	10.68	10.79	3.32
9/30/2005	18.87	24.22	12.25	2.56
9/30/2004	18.08	23.22	13.87	3.35
9/30/2003	16.26	20.13	24.40	6.51
9/30/2002	-8.13	-13.96	-20.49	9.20
9/30/2001	-19.09	-26.27	-26.62	13.17
9/30/2000	24.38	28.74	13.28	6.72
9/30/1999	21.85	26.87	27.80	-1.62
9/30/1998	4.74	4.07	9.05	12.84
9/30/1997	26.26	32.16	40.45	9.59
9/30/1996	17.71	22.03	20.33	4.50
9/30/1995	18.18	22.53	29.75	14.35
9/30/1994	8.03	9.52	3.69	-4.14
9/30/1993	7.09	8.01	13.00	11.44
9/30/1992	10.57	11.88	11.05	13.23
9/30/1991	29.20	37.68	31.16	15.86
9/30/1990	-2.69	-8.90	-9.24	6.75
9/30/1989	23.34	31.92	33.01	11.32
9/30/1988	-2.10	-8.20	-12.36	12.77
9/30/1987	31.09	41.47	43.42	-0.38
9/30/1986	29.25	39.41	31.74	20.67
9/30/1985	23.55	28.03	14.50	21.16
9/30/1984	7.91	5.96	4.73	8.62
9/30/1983	32.23	46.77	44.34	15.26
9/30/1982	25.33	25.26	9.91	33.51
9/30/1981	2.25	1.53	-2.65	-1.25
9/30/1980	13.80	24.86	21.19	-1.55
9/30/1979	6.71	14.61	12.60	3.81
9/30/1978	7.88	14.44	11.97	2.76
9/30/1977	5.80	3.61	-4.06	8.65
9/30/1976	18.86	31.46	30.44	10.58
9/30/1975	20.91	44.14	38.14	9.34
ANNUALIZED RATE OF RETURN				
FROM 09/30/74 TO DATE:	11.8	14.4	12.7	6.6

* ALL FIGURES TIME-WEIGHTED

Klausner, Kaufman, Jensen & Levinson

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CITY OF TAMPA FIRE AND POLICE PENSION
Attn: TIFFANY WEBER, ADMINISTRATOR
3001 NORTH BOULEVARD
TAMPA, FLORIDA 33603-5516

October 31, 2025
Bill # 39196

CLIENT: TAMPA FIRE AND POLICE PENSION :TFPP
MATTER: CITY OF TAMPA FIRE AND POLICE PENSION - GENERAL :120026

Professional Fees

Date	Attorney	Description	Hours	Amount
10/01/25	RDK	FOLLOW UP ON VELAR RETIREMENT / DISSOLUTION	2.00	800.00
10/03/25	AKP	EMAILS RE: ALAVI DEPOSITION	0.40	120.00
10/07/25	SAK	REVIEW OF EMAIL RE VELAR	0.20	80.00
10/07/25	AKP	REVIEW EMAILS RE: ALAVI DEPO	0.20	60.00
10/09/25	BTG	REVIEW SANZONE FILE STATUS, COURT PROCEEDINGS AND FOLLOW UP RE HEARING	0.50	150.00
10/10/25	RDK	PREPARE FOR AND ATTEND COMMITTEE 3	1.00	400.00
10/16/25	RDK	REVIEW EASON DISABILITY	2.30	920.00
10/17/25	AKP	REVIEW DISABILITY MATERIALS, DRAFT SUMMARY FOR C. EASON DISABILITY	1.00	300.00
10/17/25	SAK	REVIEW OF EASON DISABILITY RECORDS	1.40	560.00
10/17/25	RDK	DISCHARGE OF SUBPOENA ON VELAR	1.00	400.00
10/20/25	SAK	REVIEW OF MEETING MATERIALS, PREPARATION FOR MEETING	0.70	280.00
10/20/25	SAK	REVIEW OF CHARLES ISSUES	0.40	160.00
10/21/25	SAK	REVIEW OF EASON FILE	0.80	320.00
10/22/25	AKP	FINAL ORDER C. EASON,, EMAIL TO LUCY RE: J. LOPEZ	0.80	240.00
10/22/25	SAK	ATTENDANCE AT BOARD MEETING	1.50	600.00
10/24/25	AKP	REVIEW POA RE: LOPEZ	0.50	150.00
10/29/25	AKP	RESEARCH ALABAMA POA, REVIEW POA RE: WILLIAMS	0.50	150.00

Continued . . .

Client: TAMPA FIRE AND POLICE PENSION
Matter: 120026 - CITY OF TAMPA FIRE AND POLICE PENSION -

October 31, 2025
Page 2

Professional Fees

Date	Attorney	Description	Hours	Amount
10/31/25	PARA	RECEIPT AND REVIEW EMAIL FROM PLAN ADMID RE CHARLES' TRANSCRIPT; DOWNLOAD AND SAVE IN FILE FOR ATTORNEY'S REVIEW.	0.10	10.00
Total for Services			<u>15.30</u>	<u>\$5,700.00</u>

CURRENT BILL TOTAL AMOUNT DUE

\$ 5,700.00

Klausner, Kaufman, Jensen & Levinson

A Partnership of Professional Associations
Attorneys At Law
7080 N.W. 4th Street
Plantation, Florida 33317

Tel. (954) 916-1202
Fax (954) 916-1232

www.klausnerkaufman.com
Tax I.D.: 45-4083636

CITY OF TAMPA FIRE AND POLICE PENSION
Attn: TIFFANY WEBER, ADMINISTRATOR
3001 NORTH BOULEVARD
TAMPA, FLORIDA 33603-5516

October 31, 2025
Bill # 39197

CLIENT: TAMPA FIRE AND POLICE PENSION
MATTER: CHARLES CERTIORARI

:TFPP
:120026Q

Professional Fees

Date	Attorney	Description	Hours	Amount
10/31/25	SAK	REVIEW OF DEPOSITION TRANSCRIPT DR ALAVI	0.50	200.00
Total for Services			0.50	\$200.00

CURRENT BILL TOTAL AMOUNT DUE

\$ 200.00

Klausner, Kaufman, Jensen & Levinson

A Partnership of Professional Associations
Attorneys At Law
7080 N.W. 4th Street
Plantation, Florida 33317

Tel. (954) 916-1202
Fax (954) 916-1232

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Tax I.D.: 45-4083636

CITY OF TAMPA FIRE AND POLICE PENSION
Attn: TIFFANY WEBER, ADMINISTRATOR
3001 NORTH BOULEVARD
TAMPA, FLORIDA 33603-5516

October 31, 2025
Bill # 39199

CLIENT: TAMPA FIRE AND POLICE PENSION
MATTER: LEWIS vs BOARD OF TRUSTEES

:TFPP
:120026X

Professional Fees

Date	Attorney	Description	Hours	Amount
10/23/25	RDK	CONFERENCE WITH TIFFANY RE SUIT; REVIEW SETTLEMENT WITH CITY; OUTLINE DEFENSES; REVIEW COMPLAINT AND CASES	4.00	1,600.00
10/24/25	SAK	REVIEW OF LEWIS COMPLAINT	2.20	880.00
10/25/25	RDK	REVIEW CASES IN "BRIEF", RESEARCH DEFENSES; DRAFTING PLEADINGS AND OUTLINE MEMO OF LAW	6.50	2,600.00
10/26/25	RDK	RESEARCH RE LEWIS; DRAFT MOTION TO DISMISS; DRAFT REQUEST FOR JUDICIAL NOTICE	4.50	1,800.00
10/27/25	LG	BEGIN REVIEW OF COMPLAINT	1.50	450.00
10/27/25	RDK	DISCUSSIONS AND FOLLOW UP ON LEWIS COMPLAINT	1.50	600.00
10/28/25	LG	FINISH REVIEW OF COMPLAINT	1.00	300.00
10/28/25	SAK	REVIEW OF LEWIS MOTION TO DISMISS	0.80	320.00
10/29/25	LG	REVIEW SUPPORTING DOCUMENTS; RESEARCH/READ COMPLAINT CASE CITATIONS	3.00	900.00
10/30/25	LG	RESEARCH/DRAFT MEMO OF LAW RE MOTION TO DISMISS	6.50	1,950.00
10/31/25	SAK	RESEARCH	1.20	480.00
10/31/25	RDK	RESEARCH; REVISIONS TO MEMORANDUM IN SUPPORT OF MOTION TO DISMISS	6.50	2,600.00
Total for Services			39.20	\$14,480.00

Continued . . .

Client: TAMPA FIRE AND POLICE PENSION
Matter: 120026X - LEWIS vs BOARD OF TRUSTEES

October 31, 2025
Page 2

CURRENT BILL TOTAL AMOUNT DUE

\$ 14,480.00

CITY OF TAMPA
FIREFIGHTERS AND POLICE OFFICERS
PENSION FUND
STAFF PENSION PLAN

SECTION 112.664, FLORIDA STATUTES COMPLIANCE

DETERMINED AS OF THE
OCTOBER 1, 2024 VALUATION DATE



November 12, 2025

VIA E-MAIL

Ms. Tiffany Weber, Plan Administrator
The City of Tampa Pension Fund for Firefighters and Police Officers
3001 North Boulevard
Tampa, FL 33603

Re: City of Tampa Firefighters and Police Officers Pension Fund Staff Pension Plan
Section 112.664, Florida Statutes Compliance

Dear Tiffany:

Please find enclosed the annual disclosures that satisfy the October 1, 2024 financial reporting requirements made under Section 112.664.

Our office will submit this information electronically to the Department of Management Services. However, it is important for you to be aware that this report must also be made available on the Plan or Plan Sponsor's website, if such website exists. A deadline for this website publication is not made clear in the law.

In addition to the enclosed report, the Plan or Plan Sponsor's website must provide a link to the Division of Retirement's Actuarial Summary Fact Sheet for the Plan, and also report the previous five years' assumed and actual rates of return, along with their respective asset allocations. The Board should contact its Investment Consultant for this information.

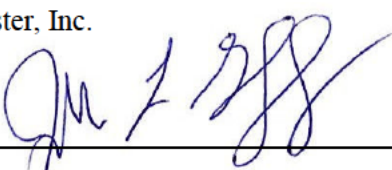
With respect to the reporting standards for defined benefit retirement plans or systems contained in Section 112.664(1), F.S., the actuarial disclosures required under this section were prepared and completed by me or under my direct supervision and I acknowledge responsibility for the results. To the best of my knowledge, the results are complete and accurate, and in my opinion, meet the requirements of Section 112.664(1), Florida Statutes, and Rule 60T-1.0035, Florida Administrative Code.

If there are any questions, concerns, or comments about any of the items contained in this report, please feel free to contact me.

Respectfully submitted,

Foster & Foster, Inc.

By: _____


Joseph L. Griffin, ASA, EA, MAAA
Enrolled Actuary #23-6938

cc via email: Stu Kaufman, Board Attorney
cc via email: Dana Neves, Assistant Plan Administrator

When reviewing the following schedules, please note the following:

- 1) The purpose of producing this report is solely to satisfy the requirements set forth by Section 112.664, Florida Statutes, and is mandatory for every Florida public pension fund, excluding the Florida Retirement System (FRS).
- 2) None of the schedules shown have any impact on the funding requirements of the Plan. These schedules are for statutory compliance purposes only.
- 3) In the schedules that follow, the columns labeled “ACTUAL” are consistent with the development of funding requirements under Florida Statute. The columns labeled “HYPOTHETICAL” illustrate what the results would have been if different assumptions were used.
- 4) It is our opinion that the Plan’s actual assumptions utilized in the October 1, 2024 Actuarial Valuation Report, as adopted by the Board of Trustees, are reasonable individually and in the aggregate, and represent our best estimate of future Plan experience.
- 5) The “Number of Years Expected Benefit Payments Sustained” calculated in the Asset Sustainability section should not be interpreted as the number of years the Plan has left until it is insolvent. This calculation is required by 112.664, Florida Statutes, but the numeric result is irrelevant, since in its calculation we are to assume there will be no further contributions to the Fund. As long as the Actuarially Determined Contribution is made each year the Plan will never become insolvent.

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
FISCAL YEAR SEPTEMBER 30, 2024

	ACTUAL	HYPOTHETICAL
Discount Rate:	7.00%	5.00%
<u>Total Pension Liability</u>		
Service Cost	186,686	302,872
Interest	132,729	139,042
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	50,713	67,373
Changes of Assumptions	-	-
Benefit Payments, Including Refunds of Employee Contributions	(25,535)	(25,535)
Net Change in Total Pension Liability	344,593	483,752
Total Pension Liability - Beginning	1,722,213	2,490,743
Total Pension Liability - Ending (a)	\$ 2,066,806	\$ 2,974,495
<u>Plan Fiduciary Net Position</u>		
Contributions - Employer	157,490	157,490
Contributions - Employee	44,965	44,965
Net Investment Income	666,833	666,833
Benefit Payments, Including Refunds of Employee Contributions	(25,535)	(25,535)
Administrative Expenses	-	-
Net Change in Plan Fiduciary Net Position	843,753	843,753
Plan Fiduciary Net Position - Beginning	2,019,466	2,019,466
Plan Fiduciary Net Position - Ending (b)	\$ 2,863,219	\$ 2,863,219
Net Pension Liability - Ending (a) - (b)	\$ (796,413)	\$ 111,276

PROJECTION OF THE NUMBER OF YEARS ASSETS WILL SUSTAIN BENEFIT PAYMENTS

Table 1
Plan Assumptions: Discount Rate = 7.00%

Fiscal Year Beginning 10/1	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments*	Projected Administrative Expense	Projected Investment Earnings	Projected Ending Fiduciary Net Position
2024	2,863,219	-	26,969	-	199,481	3,035,731
2025	3,035,731	-	21,146	-	211,761	3,226,346
2026	3,226,346	-	21,204	-	225,102	3,430,244
2027	3,430,244	-	21,243	-	239,374	3,648,375
2028	3,648,375	-	21,261	-	254,642	3,881,756
2029	3,881,756	-	21,256	-	270,979	4,131,479
2030	4,131,479	-	21,223	-	288,461	4,398,717
2031	4,398,717	-	27,279	-	306,955	4,678,393
2032	4,678,393	-	27,258	-	326,533	4,977,668
2033	4,977,668	-	27,202	-	347,485	5,297,951
2034	5,297,951	-	27,106	-	369,908	5,640,753
2035	5,640,753	-	103,375	-	391,235	5,928,613
2036	5,928,613	-	104,102	-	411,359	6,235,870
2037	6,235,870	-	104,787	-	432,843	6,563,926
2038	6,563,926	-	147,740	-	454,304	6,870,490
2039	6,870,490	-	148,833	-	475,725	7,197,382
2040	7,197,382	-	159,498	-	498,234	7,536,118
2041	7,536,118	-	160,261	-	521,919	7,897,776
2042	7,897,776	-	161,246	-	547,201	8,283,731
2043	8,283,731	-	170,711	-	573,886	8,686,906
2044	8,686,906	-	171,653	-	602,076	9,117,329
2045	9,117,329	-	177,684	-	631,994	9,571,639
2046	9,571,639	-	178,245	-	663,776	10,057,170
2047	10,057,170	-	178,721	-	697,747	10,576,196
2048	10,576,196	-	177,682	-	734,115	11,132,629
2049	11,132,629	-	180,409	-	772,970	11,725,190
2050	11,725,190	-	179,873	-	814,468	12,359,785
2051	12,359,785	-	180,042	-	858,883	13,038,626
2052	13,038,626	-	180,025	-	906,403	13,765,004
2053	13,765,004	-	179,627	-	957,263	14,542,640
2054	14,542,640	-	179,457	-	1,011,704	15,374,887
2055	15,374,887	-	178,962	-	1,069,978	16,265,903
2056	16,265,903	-	178,613	-	1,132,362	17,219,652
2057	17,219,652	-	178,168	-	1,199,140	18,240,624
2058	18,240,624	-	177,608	-	1,270,627	19,333,643
2059	19,333,643	-	176,828	-	1,347,166	20,503,981
2060	20,503,981	-	175,950	-	1,429,120	21,757,151
2061	21,757,151	-	174,867	-	1,516,880	23,099,164
2062	23,099,164	-	173,546	-	1,610,867	24,536,485
2063	24,536,485	-	171,940	-	1,711,536	26,076,081
2064	26,076,081	-	169,999	-	1,819,376	27,725,458
2065	27,725,458	-	167,669	-	1,934,914	29,492,703
2066	29,492,703	-	164,894	-	2,058,718	31,386,527
2067	31,386,527	-	161,613	-	2,191,400	33,416,314
2068	33,416,314	-	157,764	-	2,333,620	35,592,170
2069	35,592,170	-	153,307	-	2,486,086	37,924,949
2070	37,924,949	-	148,216	-	2,649,559	40,426,292
2071	40,426,292	-	142,486	-	2,824,853	43,108,659
2072	43,108,659	-	136,146	-	3,012,841	45,985,354
2073	45,985,354	-	129,243	-	3,214,451	49,070,562

PROJECTION OF THE NUMBER OF YEARS ASSETS WILL SUSTAIN BENEFIT PAYMENTS

Table 1
Plan Assumptions: Discount Rate = 7.00%

Fiscal Year Beginning 10/1	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments*	Projected Administrative Expense	Projected Investment Earnings	Projected Ending Fiduciary Net Position
2074	49,070,562	-	121,838	-	3,430,675	52,379,399
2075	52,379,399	-	114,018	-	3,662,567	55,927,948
2076	55,927,948	-	105,880	-	3,911,251	59,733,319
2077	59,733,319	-	97,486	-	4,177,920	63,813,753
2078	63,813,753	-	88,916	-	4,463,851	68,188,688
2079	68,188,688	-	80,291	-	4,770,398	72,878,795
2080	72,878,795	-	71,745	-	5,099,005	77,906,055
2081	77,906,055	-	63,425	-	5,451,204	83,293,834
2082	83,293,834	-	55,463	-	5,828,627	89,066,998
2083	89,066,998	-	47,940	-	6,233,012	95,252,070
2084	95,252,070	-	40,933	-	6,666,212	101,877,349
2085	101,877,349	-	34,519	-	7,130,206	108,973,036
2086	108,973,036	-	28,738	-	7,627,107	116,571,405
2087	116,571,405	-	23,614	-	8,159,172	124,706,963
2088	124,706,963	-	19,141	-	8,728,817	133,416,639
2089	133,416,639	-	15,300	-	9,338,629	142,739,968
2090	142,739,968	-	12,055	-	9,991,376	152,719,289
2091	152,719,289	-	9,363	-	10,690,023	163,399,949
2092	163,399,949	-	7,168	-	11,437,746	174,830,527
2093	174,830,527	-	5,405	-	12,237,948	187,063,070
2094	187,063,070	-	4,013	-	13,094,274	200,153,331
2095	200,153,331	-	2,935	-	14,010,630	214,161,026
2096	214,161,026	-	2,114	-	14,991,198	229,150,110
2097	229,150,110	-	1,498	-	16,040,455	245,189,067
2098	245,189,067	-	1,043	-	17,163,198	262,351,222
2099	262,351,222	-	716	-	18,364,560	280,715,066
2100	280,715,066	-	484	-	19,650,038	300,364,620
2101	300,364,620	-	321	-	21,025,512	321,389,811
2102	321,389,811	-	208	-	22,497,279	343,886,882
2103	343,886,882	-	132	-	24,072,077	367,958,827
2104	367,958,827	-	82	-	25,757,115	393,715,860
2105	393,715,860	-	50	-	27,560,108	421,275,918
2106	421,275,918	-	29	-	29,489,313	450,765,202
2107	450,765,202	-	17	-	31,553,564	482,318,749
2108	482,318,749	-	9	-	33,762,312	516,081,052
2109	516,081,052	-	5	-	36,125,673	552,206,720
2110	552,206,720	-	3	-	38,654,470	590,861,187
2111	590,861,187	-	1	-	41,360,283	632,221,469
2112	632,221,469	-	1	-	44,255,503	676,476,971
2113	676,476,971	-	-	-	47,353,388	723,830,359

Number of Years Expected Benefit Payments Sustained: 999.99

This projection assumes no further contributions, assumes no further benefit accruals, and assumes Market Value of Assets earn 7.00% interest.

It is important to note that as long as the Actuarially Determined Contribution is made each year, the Plan will never become insolvent. Furthermore, State and local laws mandate that the Actuarially Determined Contribution be made each year.

PROJECTION OF THE NUMBER OF YEARS ASSETS WILL SUSTAIN BENEFIT PAYMENTS

Table 2
Hypothetical Assumptions: Discount Rate = 5.00%

Fiscal Year Beginning 10/1	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments*	Projected Administrative Expense	Projected Investment Earnings	Projected Ending Fiduciary Net Position
2024	2,863,219	-	26,969	-	142,487	2,978,737
2025	2,978,737	-	21,146	-	148,408	3,105,999
2026	3,105,999	-	21,204	-	154,770	3,239,565
2027	3,239,565	-	21,243	-	161,447	3,379,769
2028	3,379,769	-	21,261	-	168,457	3,526,965
2029	3,526,965	-	21,256	-	175,817	3,681,526
2030	3,681,526	-	21,223	-	183,546	3,843,849
2031	3,843,849	-	27,279	-	191,510	4,008,080
2032	4,008,080	-	27,258	-	199,723	4,180,545
2033	4,180,545	-	27,202	-	208,347	4,361,690
2034	4,361,690	-	27,106	-	217,407	4,551,991
2035	4,551,991	-	103,375	-	225,015	4,673,631
2036	4,673,631	-	104,102	-	231,079	4,800,608
2037	4,800,608	-	104,787	-	237,411	4,933,232
2038	4,933,232	-	147,740	-	242,968	5,028,460
2039	5,028,460	-	148,833	-	247,702	5,127,329
2040	5,127,329	-	159,498	-	252,379	5,220,210
2041	5,220,210	-	160,261	-	257,004	5,316,953
2042	5,316,953	-	161,246	-	261,817	5,417,524
2043	5,417,524	-	170,711	-	266,608	5,513,421
2044	5,513,421	-	171,653	-	271,380	5,613,148
2045	5,613,148	-	177,684	-	276,215	5,711,679
2046	5,711,679	-	178,245	-	281,128	5,814,562
2047	5,814,562	-	178,721	-	286,260	5,922,101
2048	5,922,101	-	177,682	-	291,663	6,036,082
2049	6,036,082	-	180,409	-	297,294	6,152,967
2050	6,152,967	-	179,873	-	303,152	6,276,246
2051	6,276,246	-	180,042	-	309,311	6,405,515
2052	6,405,515	-	180,025	-	315,775	6,541,265
2053	6,541,265	-	179,627	-	322,573	6,684,211
2054	6,684,211	-	179,457	-	329,724	6,834,478
2055	6,834,478	-	178,962	-	337,250	6,992,766
2056	6,992,766	-	178,613	-	345,173	7,159,326
2057	7,159,326	-	178,168	-	353,512	7,334,670
2058	7,334,670	-	177,608	-	362,293	7,519,355
2059	7,519,355	-	176,828	-	371,547	7,714,074
2060	7,714,074	-	175,950	-	381,305	7,919,429
2061	7,919,429	-	174,867	-	391,600	8,136,162
2062	8,136,162	-	173,546	-	402,469	8,365,085
2063	8,365,085	-	171,940	-	413,956	8,607,101
2064	8,607,101	-	169,999	-	426,105	8,863,207
2065	8,863,207	-	167,669	-	438,969	9,134,507
2066	9,134,507	-	164,894	-	452,603	9,422,216
2067	9,422,216	-	161,613	-	467,070	9,727,673
2068	9,727,673	-	157,764	-	482,440	10,052,349
2069	10,052,349	-	153,307	-	498,785	10,397,827
2070	10,397,827	-	148,216	-	516,186	10,765,797
2071	10,765,797	-	142,486	-	534,728	11,158,039
2072	11,158,039	-	136,146	-	554,498	11,576,391
2073	11,576,391	-	129,243	-	575,588	12,022,736

PROJECTION OF THE NUMBER OF YEARS ASSETS WILL SUSTAIN BENEFIT PAYMENTS

Table 2
Hypothetical Assumptions: Discount Rate = 5.00%

Fiscal Year Beginning 10/1	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments*	Projected Administrative Expense	Projected Investment Earnings	Projected Ending Fiduciary Net Position
2074	12,022,736	-	121,838	-	598,091	12,498,989
2075	12,498,989	-	114,018	-	622,099	13,007,070
2076	13,007,070	-	105,880	-	647,707	13,548,897
2077	13,548,897	-	97,486	-	675,008	14,126,419
2078	14,126,419	-	88,916	-	704,098	14,741,601
2079	14,741,601	-	80,291	-	735,073	15,396,383
2080	15,396,383	-	71,745	-	768,026	16,092,664
2081	16,092,664	-	63,425	-	803,048	16,832,287
2082	16,832,287	-	55,463	-	840,228	17,617,052
2083	17,617,052	-	47,940	-	879,654	18,448,766
2084	18,448,766	-	40,933	-	921,415	19,329,248
2085	19,329,248	-	34,519	-	965,599	20,260,328
2086	20,260,328	-	28,738	-	1,012,298	21,243,888
2087	21,243,888	-	23,614	-	1,061,604	22,281,878
2088	22,281,878	-	19,141	-	1,113,615	23,376,352
2089	23,376,352	-	15,300	-	1,168,435	24,529,487
2090	24,529,487	-	12,055	-	1,226,173	25,743,605
2091	25,743,605	-	9,363	-	1,286,946	27,021,188
2092	27,021,188	-	7,168	-	1,350,880	28,364,900
2093	28,364,900	-	5,405	-	1,418,110	29,777,605
2094	29,777,605	-	4,013	-	1,488,780	31,262,372
2095	31,262,372	-	2,935	-	1,563,045	32,822,482
2096	32,822,482	-	2,114	-	1,641,071	34,461,439
2097	34,461,439	-	1,498	-	1,723,035	36,182,976
2098	36,182,976	-	1,043	-	1,809,123	37,991,056
2099	37,991,056	-	716	-	1,899,535	39,889,875
2100	39,889,875	-	484	-	1,994,482	41,883,873
2101	41,883,873	-	321	-	2,094,186	43,977,738
2102	43,977,738	-	208	-	2,198,882	46,176,412
2103	46,176,412	-	132	-	2,308,817	48,485,097
2104	48,485,097	-	82	-	2,424,253	50,909,268
2105	50,909,268	-	50	-	2,545,462	53,454,680
2106	53,454,680	-	29	-	2,672,733	56,127,384
2107	56,127,384	-	17	-	2,806,369	58,933,736
2108	58,933,736	-	9	-	2,946,687	61,880,414
2109	61,880,414	-	5	-	3,094,021	64,974,430
2110	64,974,430	-	3	-	3,248,721	68,223,148
2111	68,223,148	-	1	-	3,411,157	71,634,304
2112	71,634,304	-	1	-	3,581,715	75,216,018
2113	75,216,018	-	-	-	3,760,801	78,976,819

Number of Years Expected Benefit Payments Sustained: 999.99

This projection assumes no further contributions, assumes no further benefit accruals, and assumes Market Value of Assets earn 5.00% interest.

It is important to note that as long as the Actuarially Determined Contribution is made each year, the Plan will never become insolvent. Furthermore, State and local laws mandate that the Actuarially Determined Contribution be made each year.

ACTUAL AND HYPOTHETICAL CONTRIBUTIONS APPLICABLE TO THE FISCAL YEAR
ENDING SEPTEMBER 30, 2026

Valuation Date: 10/1/2024

	ACTUAL	HYPOTHETICAL
Investment Rate of Return:	7.00%	5.00%
Minimum Required Contribution (Fixed \$)	\$208,819	\$357,022
Minimum Required Contribution (% of Payroll)	26.73%	45.69%
Expected Member Contribution	46,404	78,136
Expected Sponsor Contribution (Fixed \$)	\$162,415	\$278,886
Expected Sponsor Contribution (% of Payroll)	20.79%	35.69%

ASSETS

Actuarial Value ¹	2,477,556	2,477,556
Market Value ¹	2,863,219	2,863,219

LIABILITIES

Present Value of Benefits

Actives

Retirement Benefits	4,347,060	7,545,223
Disability Benefits	0	0
Death Benefits	0	0
Vested Benefits	0	0
Refund of Contributions	0	0

Service Retirees	250,488	300,714
Beneficiaries	0	0
Disability Retirees	0	0
Terminated Vested / Due a Refund	5,897	5,897
Total	4,603,445	7,851,834

Present Value of Future Salaries	9,739,037	11,314,504
----------------------------------	-----------	------------

Present Value of Future Member Contributions	581,421	675,476
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Total Normal Cost	192,260	314,453
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Present Value of Future Normal Costs (Entry Age Normal)	2,536,639	4,877,340
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Total Actuarial Accrued Liability (EAN)	2,066,806	2,974,494
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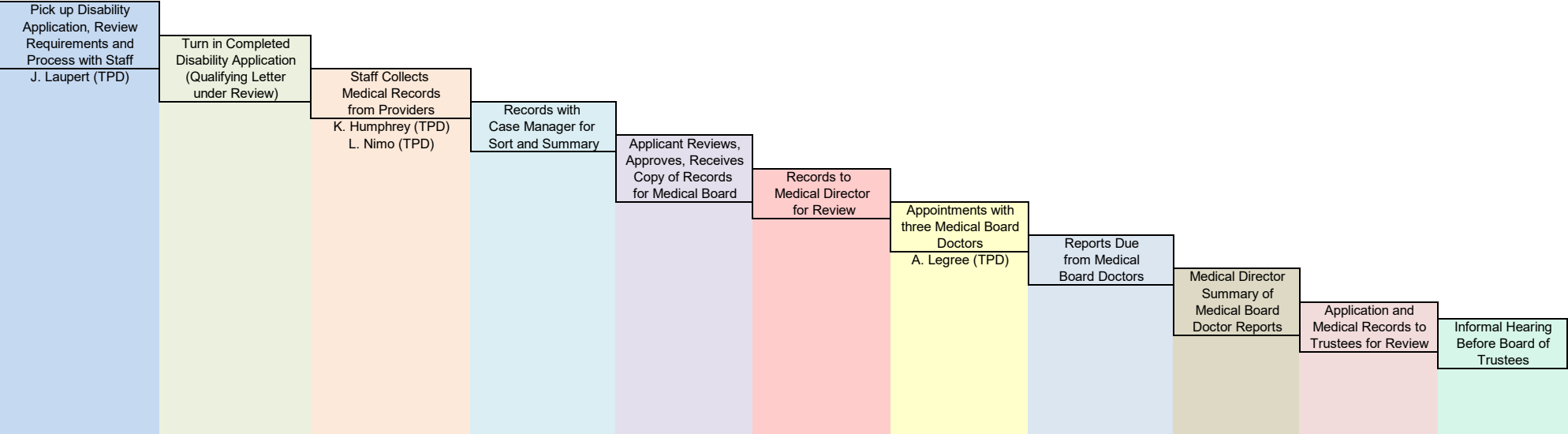
Unfunded Actuarial Accrued Liability (UAAL)	(410,750)	496,938
--	-----------	---------

ACTUAL AND HYPOTHETICAL CONTRIBUTIONS APPLICABLE TO THE FISCAL YEAR
ENDING SEPTEMBER 30, 2026

Valuation Date: 10/1/2024

	<u>ACTUAL</u>	<u>HYPOTHETICAL</u>
Investment Rate of Return:	7.00%	5.00%
<u>PENSION COST</u>		
Normal Cost (with interest)	208,819	338,329
Administrative Expenses (with interest)	0	0
Payment Required To Amortize UAAL (with interest)	<u>(47,040)</u>	<u>18,693</u>
Minimum Required Contribution	\$208,819	\$357,022

Tampa Fire Police Pension Fund Disability Application Process (Graphic Representation)



Applicants Requesting Formal Hearing	Date Denied at Informal Hearing	Date of Order Denying Disability or LODD	Date of Request for Formal Hearing	Deadline to Hold Formal Hearing	Formal Hearing Scheduled
J. Charles (TFR)	11/20/2024	12/19/2024	01/15/2025	01/15/2026	12/17/2025

Incomplete Application Notification Issued	Date Notification Received by Applicant	Deadline to Comply with Notification	If Noncompliance, on Agenda for Denial
None			

last updated: 11/13/2025

Upcoming Pension Conferences

(CEUs will be credited based on conference agenda or as specified by conference sponsor)

Name:	37th Annual Police, Fire, EMS & Municipal Employee Pension & Benefits Seminar
Sponsor:	National Association of Police Organizations (NAPO)
Program Dates:	01/25/2026- 01/27/2025
Registration:	\$745
Location:	Las Vegas, NV
Accommodation Nights:	01/24/2026- 01/27/2025
Attendance:	
Name:	Legislative Conference & Policy Day
Sponsor:	NCPERS
Program Dates:	01/26/2026- 01/28/2026
Registration:	\$870
Location:	Washington, DC
Accommodation Nights:	01/25/2026- 01/28/2026
Attendance:	
Name:	Trustee School
Sponsor:	Florida Public Pension Trustees Association (FPPTA)
Program Dates:	02/02/2026- 02/04/2026
Registration:	TBA
Location:	Orlando, FL
Accommodation Nights:	02/01/2026- 02/03/2026
Attendance:	
Name:	Public Plan Trustees Institute - Level I
Sponsor:	IFEBP
Program Dates:	02/23/2026- 02/24/2026
Registration:	\$1,795
Location:	Orlando, FL
Accommodation Nights:	02/22/2026- 02/24/2026
Attendance:	MB (tentative)
Name:	Communications & Members Services Summit
Sponsor:	NCPERS
Program Dates:	03/02/2026- 03/04/2026
Registration:	\$1,000
Location:	San Diego, CA
Accommodation Nights:	03/01/2026- 03/04/2026
Attendance:	
Name:	Investments Institute
Sponsor:	IFEBP
Program Dates:	04/22/2026- 04/23/2026
Registration:	\$1,845
Location:	Austin, TX
Accommodation Nights:	04/21/2026- 04/23/2026
Attendance:	

November 11, 2025

VIA Email

Ms. Tiffany Weber
Plan Administrator
Tampa Fire & Police Pension Fund
3001 North Boulevard
Tampa, FL 33603

Re: Cost of Living Adjustments ("COLA") Effective January 1, 2026

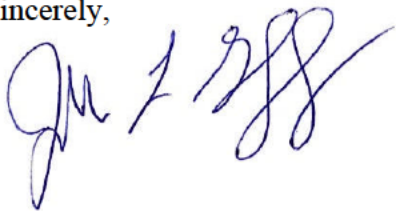
Dear Ms. Weber:

The enclosed exhibits provide support for the COLA increases for the Pension Fund for Firefighters and Police Officers of the City of Tampa effective as of January 1, 2026.

- Exhibit A – Provides the cumulative COLA factors for each retiree class from date of retirement to 2025 and the annual COLA effective in 2026.
- Exhibit B – Calculates the permanent divisor for class 48, which includes retirements occurring from October 1, 2025 through September 30, 2026.
- Exhibit C – Develops permanent divisors for each retirement class from 1 through 48. The cumulative COLA factors are determined by dividing the permanent divisor for retirement class 48 by the permanent divisor for each respective retirement class, then subtracting one, with the result rounded to 2 decimals.
- Exhibit D – U.S. Department of Labor Bureau of Labor publication of the Consumer Price Index for All Urban Consumers (CPI-U), which was the basis for this update.

If you have any questions, please do not hesitate to contact me.

Sincerely,



Joseph L. Griffin, ASA, EA, MAAA

Exhibit A
Pension Fund for Firefighters and Police Officers in the City of Tampa

Cumulative/Annual COLA Factors Effective January 1, 2026

Retirement	Retired in	Cumulative	Annual
<u>Class</u>	<u>Fiscal Year Ending</u>	<u>COLA</u>	<u>COLA</u>
1	1979	403%	14%
2	1980	362%	13%
3	1981	312%	11%
4	1982	267%	10%
5	1983	237%	9%
6	1984	220%	9%
7	1985	210%	9%
8	1986	200%	9%
9	1987	191%	8%
10	1988	184%	8%
11	1989	175%	8%
12	1990	163%	7%
13	1991	151%	7%
14	1992	139%	6%
15	1993	130%	6%
16	1994	123%	6%
17	1995	117%	6%
18	1996	111%	5%
19	1997	106%	6%
20	1998	100%	5%
21	1999	96%	5%
22	2000	93%	6%
23	2001	88%	5%
24	2002	82%	5%
25	2003	78%	5%
26	2004	74%	4%
27	2005	70%	4%
28	2006	66%	5%
29	2007	60%	4%
30	2008	56%	5%
31	2009	50%	4%
32	2010	47%	4%
33	2011	46%	4%
34	2012	43%	4%
35	2013	40%	4%
36	2014	37%	4%
37	2015	35%	4%
38	2016	34%	4%
39	2017	33%	4%
40	2018	31%	4%
41	2019	28%	4%
42	2020	25%	3%
43	2021	23%	3%
44	2022	20%	3%
45	2023	14%	3%
46	2024	7%	3%
47	2025	3%	3%

Exhibit B

Pension Fund for Firefighters and Police Officers in the City of Tampa

Permanent Divisor for Class 48

<u>Month</u>	<u>Fiscal Year Ending September 30</u>	
	<u>2024</u>	<u>2025</u>
Oct	307.7	315.7
Nov	307.1	315.5
Dec	306.7	315.6
Jan	308.4	317.7
Feb	310.3	319.1
Mar	312.3	319.8
Apr	313.5	320.8
May	314.1	321.5
Jun	314.2	322.6
Jul	314.5	323.0
Aug	314.8	324.0
Sep	<u>315.3</u>	<u>324.8</u>
Total	3,739.0	3,840.0

Permanent Divisor: **7,578.9**

Exhibit C

Pension Fund for Firefighters and Police Officers in the City of Tampa

Permanent Divisors

Retirement	Permanent	Retirement	Permanent
<u>Class</u>	<u>Divisor</u>	<u>Class</u>	<u>Divisor</u>
1	1,507.6	25	4,261.9
2	1,640.1	26	4,344.0
3	1,838.2	27	4,445.4
4	2,063.0	28	4,570.3
5	2,249.2	29	4,729.7
6	2,367.1	30	4,871.7
7	2,446.2	31	5,037.6
8	2,530.3	32	5,138.7
9	2,602.7	33	5,173.5
10	2,665.7	34	5,285.9
11	2,755.7	35	5,420.0
12	2,877.4	36	5,529.3
13	3,015.4	37	5,619.0
14	3,166.7	38	5,672.9
15	3,293.5	39	5,707.8
16	3,393.1	40	5,793.0
17	3,489.0	41	5,923.0
18	3,583.8	42	6,049.5
19	3,684.2	43	6,148.7
20	3,784.8	44	6,295.6
21	3,865.9	45	6,652.1
22	3,934.6	46	7,080.1
23	4,035.1	47	7,366.4
24	4,164.2	48	7,578.9

Exhibit D
Pension Fund for Firefighters and Police Officers in the City of Tampa

CPI-All Urban Consumers (Current Series)

Series Id: CUUR0000SA0
Area: U.S. city average
Item: All items

															Yearly	Dec to Dec	Yearly Avg.
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2	Avg.	% Incr.	% Incr.
1976	55.6	55.8	55.9	56.1	56.5	56.8	57.1	57.4	57.6	57.9	58.0	58.2			56.9	4.9%	5.8%
1977	58.5	59.1	59.5	60.0	60.3	60.7	61.0	61.2	61.4	61.6	61.9	62.1			60.6	6.7%	6.5%
1978	62.5	62.9	63.4	63.9	64.5	65.2	65.7	66.0	66.5	67.1	67.4	67.7			65.2	9.0%	7.6%
1979	68.3	69.1	69.8	70.6	71.5	72.3	73.1	73.8	74.6	75.2	75.9	76.7			72.6	13.3%	11.3%
1980	77.8	78.9	80.1	81.0	81.8	82.7	82.7	83.3	84.0	84.8	85.5	86.3			82.4	12.5%	13.5%
1981	87.0	87.9	88.5	89.1	89.8	90.6	91.6	92.3	93.2	93.4	93.7	94.0			90.9	8.9%	10.3%
1982	94.3	94.6	94.5	94.9	95.8	97.0	97.5	97.7	97.9	98.2	98.0	97.6			96.5	3.8%	6.1%
1983	97.8	97.9	97.9	98.6	99.2	99.5	99.9	100.2	100.7	101.0	101.2	101.3			99.6	3.8%	3.2%
1984	101.9	102.4	102.6	103.1	103.4	103.7	104.1	104.5	105.0	105.3	105.3	105.3	102.9	104.9	103.9	3.9%	4.3%
1985	105.5	106.0	106.4	106.9	107.3	107.6	107.8	108.0	108.3	108.7	109.0	109.3	106.6	108.5	107.6	3.8%	3.5%
1986	109.6	109.3	108.8	108.6	108.9	109.5	109.5	109.7	110.2	110.3	110.4	110.5	109.1	110.1	109.6	1.1%	1.9%
1987	111.2	111.6	112.1	112.7	113.1	113.5	113.8	114.4	115.0	115.3	115.4	115.4	112.4	114.9	113.6	4.4%	3.7%
1988	115.7	116.0	116.5	117.1	117.5	118.0	118.5	119.0	119.8	120.2	120.3	120.5	116.8	119.7	118.3	4.4%	4.1%
1989	121.1	121.6	122.3	123.1	123.8	124.1	124.4	124.6	125.0	125.6	125.9	126.1	122.7	125.3	124.0	4.6%	4.8%
1990	127.4	128.0	128.7	128.9	129.2	129.9	130.4	131.6	132.7	133.5	133.8	133.8	128.7	132.6	130.7	6.1%	5.4%
1991	134.6	134.8	135.0	135.2	135.6	136.0	136.2	136.6	137.2	137.4	137.8	137.9	135.2	137.2	136.2	3.1%	4.2%
1992	138.1	138.6	139.3	139.5	139.7	140.2	140.5	140.9	141.3	141.8	142.0	141.9	139.2	141.4	140.3	2.9%	3.0%
1993	142.6	143.1	143.6	144.0	144.2	144.4	144.4	144.8	145.1	145.7	145.8	145.8	143.7	145.3	144.5	2.7%	3.0%
1994	146.2	146.7	147.2	147.4	147.5	148.0	148.4	149.0	149.4	149.5	149.7	149.7	147.2	149.3	148.2	2.7%	2.6%
1995	150.3	150.9	151.4	151.9	152.2	152.5	152.5	152.9	153.2	153.7	153.6	153.5	151.5	153.2	152.4	2.5%	2.8%
1996	154.4	154.9	155.7	156.3	156.6	156.7	157.0	157.3	157.8	158.3	158.6	158.6	155.8	157.9	156.9	3.3%	2.9%
1997	159.1	159.6	160.0	160.2	160.1	160.3	160.5	160.8	161.2	161.6	161.5	161.3	159.9	161.2	160.5	1.7%	2.3%
1998	161.6	161.9	162.2	162.5	162.8	163.0	163.2	163.4	163.6	164.0	164.0	163.9	162.3	163.7	163.0	1.6%	1.6%
1999	164.3	164.5	165.0	166.2	166.2	166.2	166.7	167.1	167.9	168.2	168.3	168.3	165.4	167.8	166.6	2.7%	2.2%
2000	168.8	169.8	171.2	171.3	171.5	172.4	172.8	172.8	173.7	174.0	174.1	174.0	170.8	173.6	172.2	3.4%	3.4%
2001	175.1	175.8	176.2	176.9	177.7	178.0	177.5	177.5	178.3	177.7	177.4	176.7	176.6	177.5	177.1	1.6%	2.8%
2002	177.1	177.8	178.8	179.8	179.8	179.9	180.1	180.7	181.0	181.3	181.3	180.9	178.9	180.9	179.9	2.4%	1.6%
2003	181.7	183.1	184.2	183.8	183.5	183.7	183.9	184.6	185.2	185.0	184.5	184.3	183.3	184.6	184.0	1.9%	2.3%
2004	185.2	186.2	187.4	188.0	189.1	189.7	189.4	189.5	189.9	190.9	191.0	190.3	187.6	190.2	188.9	3.3%	2.7%

Exhibit D
Pension Fund for Firefighters and Police Officers in the City of Tampa

CPI-All Urban Consumers (Current Series)

Series Id: CUUR0000SA0

Area: U.S. city average

Item: All items

Item:	All items															Yearly	Dec to Dec	Yearly Avg.
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2	Avg.	% Incr.	% Incr.	
2005	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8	193.2	197.4	195.3	3.4%	3.4%	
2006	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8	200.6	202.6	201.6	2.5%	3.2%	
2007	202.4	203.5	205.4	206.7	207.9	208.4	208.3	207.9	208.5	208.9	210.2	210.0	205.7	209.0	207.3	4.1%	2.9%	
2008	211.1	211.7	213.5	214.8	216.6	218.8	220.0	219.1	218.8	216.6	212.4	210.2	214.4	216.2	215.3	0.1%	3.8%	
2009	211.1	212.2	212.7	213.2	213.9	215.7	215.4	215.8	216.0	216.2	216.3	215.9	213.1	215.9	214.5	2.7%	-0.4%	
2010	216.7	216.7	217.6	218.0	218.2	218.0	218.0	218.3	218.4	218.7	218.8	219.2	217.5	218.6	218.1	1.5%	1.6%	
2011	220.2	221.3	223.5	224.9	226.0	225.7	225.9	226.5	226.9	226.4	226.2	225.7	223.6	226.3	224.9	3.0%	3.2%	
2012	226.7	227.7	229.4	230.1	229.8	229.5	229.1	230.4	231.4	231.3	230.2	229.6	228.9	230.3	229.6	1.7%	2.1%	
2013	230.3	232.2	232.8	232.5	232.9	233.5	233.6	233.9	234.1	233.5	233.1	233.0	232.4	233.5	233.0	1.5%	1.5%	
2014	233.9	234.8	236.3	237.1	237.9	238.3	238.3	237.9	238.0	237.4	236.2	234.8	236.4	237.1	236.7	0.8%	1.6%	
2015	233.7	234.7	236.1	236.6	237.8	238.6	238.7	238.3	237.9	237.8	237.3	236.5	236.3	237.8	237.0	0.7%	0.1%	
2016	236.9	237.1	238.1	239.3	240.2	241.0	240.6	240.8	241.4	241.7	241.4	241.4	238.8	241.2	240.0	2.1%	1.3%	
2017	242.8	243.6	243.8	244.5	244.7	245.0	244.8	245.5	246.8	246.7	246.7	246.5	244.1	246.2	245.1	2.1%	2.1%	
2018	247.9	249.0	249.6	250.5	251.6	252.0	252.0	252.1	252.4	252.9	252.0	251.2	250.1	252.1	251.1	1.9%	2.4%	
2019	251.7	252.8	254.2	255.5	256.1	256.1	256.6	256.6	256.8	257.3	257.2	257.0	254.4	256.9	255.7	2.3%	1.8%	
2020	258.0	258.7	258.1	256.4	256.4	257.8	259.1	259.9	260.3	260.4	260.2	260.5	257.6	260.1	258.8	1.4%	1.2%	
2021	261.6	263.0	264.9	267.1	269.2	271.7	273.0	273.6	274.3	276.6	277.9	278.8	266.2	275.7	271.0	7.0%	4.7%	
2022	281.1	283.7	287.5	289.1	292.3	296.3	296.3	296.2	296.8	298.0	297.7	296.8	288.3	297.0	292.7	6.5%	8.0%	
2023	299.2	300.8	301.8	303.4	304.1	305.1	305.7	307.0	307.8	307.7	307.1	306.7	302.4	307.0	304.7	3.4%	4.1%	
2024	308.4	310.3	312.3	313.5	314.1	314.2	314.5	314.8	315.3	315.7	315.5	315.6	312.1	315.2	313.7	2.9%	2.9%	
2025	317.7	319.1	319.8	320.8	321.5	322.6	323.0	324.0	324.8									

**IN THE COUNTY COURT
THIRTEENTH JUDICIAL CIRCUIT
HILLSBOROUGH COUNTY, STATE OF FLORIDA**

CASE NO.: 23-CC-019963 DIVISION O

PAUL SANZONE,

Plaintiff,

vs.

**THE BOARD OF TRUSTEES OF THE
CITY PENSION FUND FOR
FIREFIGHTERS AND POLICE OFFICERS
IN THE CITY OF TAMPA,**

Defendant.

_____ /

ORDER REOPENING/REACTIVATING CASE

Pursuant to the Defendant's Motion to Reopen/Reactivate the above-styled cause, it is hereby **ORDERED** and **ADJUDGED** that:

The administratively ordered closing of case 23-CC-019963 shall be set aside, and the case is reopened. The hearing on fees will proceed accordingly.

DONE and **ORDERED** at Tampa, Hillsborough County, Florida, this ____ day of _____, 2025.

Electronically Conformed 11/7/2025
Christopher E. Brown

Honorable Christopher E. Brown
County Court Judge

Copies to:

Paul Sanzone
7398 Aloe Drive
Spring Hill, Florida 34607
Phone: (352) 606-2424
Cell: (352) 232-2610
Email: USAFFireDawg@yahoo.com
Plaintiff

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Blanca T. Greenwood, Esq.
Klausner, Kaufman, Jensen & Levinson
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blanca@robertdklausner.com
kkjllaw@robertdklausner.com
Attorneys for Defendant

IN THE CIRCUIT/COUNTY COURT OF THE THIRTEENTH JUDICIAL CIRCUIT,
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA

Rufus Lewis

Case Number: 25 010318

Division: A

Plaintiff(s)

vs

City Pension Fund for
Firefighters & Police Officers
Defendant(s) in the City of Tampa

SUMMONS

THE STATE OF FLORIDA:

To Each Sheriff of the State:

SERVED
TRUE COPY
10/23/25
Month Day Year
Time 1259 AM
Hillsborough County, Florida
BY: [Signature]
DEPUTY SHERIFF

YOU ARE COMMANDED to serve this summons and a copy of the complaint or petition in this action on the Defendant(s) whose name and address is:

City Pension Fund for Firefighters & Police Officers
33601 N Boulevard, Tampa, Florida 33603

Each Defendant is required to serve written defenses to the complaint or petition on Plaintiff's attorney, whose name and address is:

Rufus Lewis

within 20 days after service of this summons on that defendant, exclusive of the day of service, and to file the original of the defenses with the clerk of this court either before service on Plaintiff's attorney or immediately thereafter. If a Defendant fails to do so, a default will be entered against that defendant for the relief demanded in the complaint or petition.

DATED on OCT 15 2025

VICTOR D. CRIST

As Clerk of the Court
Civil Division

800 E. Twiggs Street, Room 101
P.O. Box 3360, Tampa, Florida 33601



VICTOR D. CRIST

Clerk of the Court
By: [Signature]
Deputy Clerk

Kimberly Montgomery

IMPORTANT

A lawsuit has been filed against you. You have 20 calendar days after this summons is served on you to file a written response to the attached complaint with the clerk of this court. A phone call will not protect you. Your written response, including the case number given above and the names of the parties, must be filed if you want the court to hear your side of the case. If you do not file your response on time, you may lose the case, and your wages, money, and property may thereafter be taken without further warning from the court. There are other legal requirements. You may want to call an attorney right away. If you do not know an attorney, you may call an attorney referral service or a legal aid office (listed in the phone book).

If you choose to file a written response yourself, at the same time you file your written response to the court you must also mail or take a copy of your written response to the "Plaintiff/Plaintiff's Attorney" named in the documents.

If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the ADA Coordinator, Hillsborough County Courthouse, 800 E. Twiggs St., Room 604, Tampa, Florida 33602, (813) 272-7040, at least 7 days before your scheduled court appearance, or immediately upon receiving this notification if the time before the scheduled appearance is less than 7 days; if you are hearing or voice impaired, call 711.

IMPORTANTE

Usted ha sido demandado legalmente. Tiene 20 días, contados a partir del recibo de esta notificación, para contestar la demanda adjunta, por escrito, y presentarla ante este tribunal. Una llamada telefónica no lo protegerá. Si usted desea que el tribunal considere su defensa, debe presentar su respuesta por escrito, incluyendo el número del caso y los nombres de las partes interesadas. Si usted no contesta la demanda a tiempo, pudiese perder el caso y podría ser despojado de sus ingresos y propiedades, o privado de sus derechos, sin previo aviso del tribunal. Existen otros requisitos legales. Si lo desea, puede usted consultar a un abogado inmediatamente. Si no conoce a un abogado, puede llamar a una de las oficinas de asistencia legal que aparecen en la guía telefónica.

Si desea responder a la demanda por su cuenta, al mismo tiempo en que presenta su respuesta ante el tribunal, deberá usted enviar por correo o entregar una copia de su respuesta a la persona denominada abajo como "Plaintiff/Plaintiff's Attorney" (Demandante o Abogado del Demandante).

Si usted es una persona minusválida que necesita algún acomodamiento para poder participar en este procedimiento, usted tiene derecho, sin tener gastos propios, a que se le provea cierta ayuda. Tenga la amabilidad de ponerse en contacto con el Coordinador de ADA, Hillsborough County Courthouse, 800 E. Twiggs St., Sala 604, Tampa, Florida 33602, (813) 272-7040, por lo menos 7 días antes de la cita fijada para su comparecencia en los tribunales, o inmediatamente después de recibir esta notificación si el tiempo antes de la comparecencia que se ha programado es menos de 7 días; si usted tiene discapacitación del oído o de la voz, llame al 711.

IMPORTANT

Des poursuites judiciaires ont été entreprises contre vous. Vous avez 20 jours consécutifs à partir de la date de l'assignation de cette citation pour déposer une réponse écrite à la plainte ci-jointe auprès de ce tribunal. Un simple coup de téléphone est insuffisant pour vous protéger. Vous êtes obligés de déposer votre réponse écrite, avec mention du numéro de dossier ci-dessus et du nom des parties nommées ici, si vous souhaitez que le

tribunal entend votre cause. Si vous ne déposez pas votre réponse écrite dans le délai requis, vous risquez de perdre la cause ainsi que votre salaire, votre argent, et vos biens peuvent être saisis par la suite, sans aucun préavis ultérieur du tribunal. Il y a d'autres obligations juridiques et vous pouvez requérir les services immédiats d'un avocat. Si vous ne connaissez pas d'avocat, vous pourriez téléphoner à un service de référence d'avocats ou à un bureau d'assistance juridique (figurant à l'annuaire de téléphones).

Si vous choisissez de déposer vous-même une réponse écrite, il vous faudra également, en même temps que cette formalité, faire parvenir ou expédier une copie de votre réponse écrite au "Plaintiff/Plaintiff's Attorney" (Plaignant ou à son avocat) nommé ci-dessous.

Si vous êtes une personne handicapée qui a besoin de mesures d'adaptation pour participer à cette procédure, vous avez droit, sans frais pour vous, à une certaine assistance. Veuillez contacter le coordinateur de l'ADA Hillsborough County Courthouse, 800 E. Twiggs St., Salle 604, Tampa, Florida 33602, (813) 272-7040 au moins 7 jours avant votre comparution prévue au tribunal, ou immédiatement après avoir reçu cette notification si le délai avant la comparution prévue est inférieur à 7 jours; si vous êtes malentendant ou avez un trouble de la parole, appelez le 711.

Enpòtan

Pwosedi legal yo te pran kont ou. Ou gen 20 jou konsekitif ki soti nan dat konklizyon sa a pou ou ranpli yon repons alekri pou plent sa a nan tribinal sa a. Yon apel telefon ki senp se pa ase pou pwoteje ou. Ou oblije ranpli repons alekri ou a, ak nimewo a dosye pi wo a ak non pati yo ki te nonmen isit la, si ou vle tribinal la tande ka w la. Si ou pa ranpli repons alekri ou nan rele egzijè a, ou riske pedi koz la ak sa ou, lajan ou, ak pwopriyete ou yo ka mete men sou pita, san okenn lot avi nan tribinal la. Gen lot obligasyon legal epi ou ka mande sevis imedya yon avoka. Si ou pa konnen yon avoka, ou ka rele yon sèvis referans avoka oswa yon biwo ed legal (ki nan lis nan anye telefon).

Si ou chwazi pou ou soumèt yon repons alekri tet ou, ou pral bezwen tou voye oswa voye yon kopi repons ekri ou nan fòm sa a an menm tan an tankou fomalite sa a "Avoka Pleyan/Pwokire a" (Pleyan oswa avoka li) non anba a.

Si ou se yon moun ki enfim ki bezwen akomodasyon pou w kab patisipe nan pwosedi sa a, ou gen dwa, san ou pa bezwen peye okenn lajan, pou w jwenn yon sèten èd. Tanpri kontakte Hillsborough County Courthouse, 800 E. Twiggs St., Sal 604, Tampa, Florida 33602, (813) 272-7040, Kòdonatris pwogram Lwa Ameriken pou Moun ki Enfim yo nan Hillsborough County Courthouse, 800 E. Twiggs St., Sal 604, Tampa, Florida 33602, (813) 272-7040, fè sa omwen 7 jou anvan dat ou gen randevou pou parèt nan Tribinal la, oswa fè sa imedyatman apre ou fin resevwa konvokasyon an si dat ou gen pou w parèt nan tribinal la mwens pase 7 jou; si ou gen pwoblèm pou w tande byen oswa pou w pale klè, rele 711.

FORM 1.997. CIVIL COVER SHEET

The civil cover sheet and the information contained in it neither replaces nor supplement the filing and service of pleadings or other documents as required by law. This form shall be filed by the plaintiff or petitioner with the Clerk of Court for purpose of reporting uniform data pursuant to section 25.075, Florida Statute. (See instructions for completion.)

1. CASE STYLE

In the Circuit Court of the Thirteenth Judicial Circuit for Hillsborough County, Florida

RUFUS LEWIS

Plaintiff(s)

Case Number:

25 - 010318

Division:

CIRCUIT CIVIL

A

vs

CITY PENSION FUND FOR FIREFIGHTERS AND
POLICE OFFICERS IN THE CITY OF TAMPA
Defendant(s)

2. AMOUNT OF CLAIM

Please indicate the estimated amount of the claim, rounded to the nearest dollar. The estimated amount of the claim is requested for data collection and clerical processing purposes only. The amount of the claim shall not be used for any other purposes.

- ☐ \$8,000 or less _____
☐ \$8,001 - \$30,000 _____
☐ \$30,001 - \$50,000 _____
☐ \$50,001 - \$75,000 _____
☐ \$75,001 - \$100,000 _____
☒ over \$100,000.00 _____

3. TYPE OF CASE (If the case fits more than one type of case, select the most definitive category.) If the most descriptive label is a subcategory (is indented under a broader category), place an X in both the main category and subcategory boxes.

CIRCUIT CIVIL

- | | |
|--|---|
| <input type="checkbox"/> Condominium | <input type="checkbox"/> Homestead residential foreclosure \$50,001 - \$249,999 |
| <input checked="" type="checkbox"/> Contracts and indebtedness | <input type="checkbox"/> Homestead residential foreclosure \$250,000 or more |
| <input type="checkbox"/> Eminent domain | <input type="checkbox"/> Non-homestead residential Foreclosure \$0 - \$50,000 |
| <input type="checkbox"/> Auto negligence | <input type="checkbox"/> Non-homestead residential Foreclosure \$50,001-\$249,999 |
| <input type="checkbox"/> Negligence - other | <input type="checkbox"/> Non-homestead residential Foreclosure \$250,000 or more |
| <input type="checkbox"/> Business governance | <input type="checkbox"/> Other |
| <input type="checkbox"/> Business torts | <input type="checkbox"/> Antitrust / trade regulation |
| <input type="checkbox"/> Environmental/Toxic tort | <input type="checkbox"/> Business transactions |
| <input type="checkbox"/> Third party indemnification | <input type="checkbox"/> Constitutional challenge - statute or ordinance |
| <input type="checkbox"/> Construction defect | <input type="checkbox"/> Constitutional challenge - proposed amendment |

- | | |
|---|---|
| <input type="checkbox"/> Mass tort | <input type="checkbox"/> Corporate trusts |
| <input type="checkbox"/> Negligent security | <input type="checkbox"/> Discrimination – employment or other |
| <input type="checkbox"/> Nursing home negligence | <input type="checkbox"/> Insurance claims |
| <input type="checkbox"/> Premises liability – commercial | <input type="checkbox"/> Intellectual property |
| <input type="checkbox"/> Premises liability – residential | <input type="checkbox"/> Libel / Slander |
| <input type="checkbox"/> Products liability | <input type="checkbox"/> Shareholder derivative action |
| <input type="checkbox"/> Real property / Mortgage foreclosure | <input type="checkbox"/> Securities litigation |
| <input type="checkbox"/> Commercial foreclosure \$0 - \$50,000 | <input type="checkbox"/> Trade secrets |
| <input type="checkbox"/> Commercial foreclosure \$50,001 - \$249,999 | <input type="checkbox"/> Trust litigation |
| <input type="checkbox"/> Commercial foreclosure \$250,000 or more | |
| <input type="checkbox"/> Homestead residential foreclosure \$0 - \$50,000 | |



PLEASE CHECK THIS BOX IF THIS CASE IS APPROPRIATE FOR ASSIGNMENT TO THE COMPLEX BUSINESS LITIGATION DIVISION. PLEASE SEE ATTACHED COMPLEX BUSINESS LITIGATION DIVISION ADDENDUM FORM.

COUNTY CIVIL

- ☐ Small Claims
- ☐ Civil
- ☐ Real property/Mortgage foreclosure
- ☐ Replevins
- ☐ Evictions
 - ☐ Residential Evictions
 - ☐ Non-Residential Evictions
- ☐ Other civil (non-monetary)

4. REMEDIES SOUGHT (Check all that apply):

- ☒ Monetary;
- ☐ Non-monetary declaratory or injunctive relief;
- ☒ Punitive

5. NUMBER OF CAUSES OF ACTION: 1

(Specify) BREACH OF CONTRACT

6. IS THIS CASE A CLASS ACTION LAWSUIT?

- ☐ Yes
- ☒ No

7. HAS NOTICE OF ANY KNOWN RELATED CASE BEEN FILED?

- ☒ No
- ☐ Yes. If "Yes", list all related cases by name, case number and court. _____

8. IS JURY TRIAL DEMANDED IN COMPLAINT?

☒ Yes

☐ No

9. DOES THIS CASE INVOLVE ALLEGATIONS OF SEXUAL ABUSE?

☐ Yes

☒ No

I CERTIFY that the information I have provided in this cover sheet is accurate to the best of my knowledge and belief, and that I have read and will comply with the requirements of Florida Rule of General Practice and Judicial Administration 2.425.

Signature

Attorney or Party

Type or Print Name

FL Bar Number

(Bar Number if attorney)

Date

COMPLEX BUSINESS LITIGATION DIVISION ADDENDUM

Party or Attorney Filing Action Must Place an "X" in One of the Boxes Below

The categories of cases set out below shall guide the parties and the Court in the designation of cases for the Complex Business Litigation Division ("CBLD").

AMOUNT IN CONTROVERSY GREATER THAN \$150,000.00

- ☐ Non-consumer UCC-related transactions;
- ☐ Purchases and sales of businesses or the assets of a business, including contract disputes, commercial landlord-tenant claims, and business torts;
- ☐ Non-consumer sale of goods or services by or to business enterprises;
- ☐ Non-consumer bank or brokerage accounts, including loan, deposit, cash management, and investment accounts;
- ☐ Purchase, sale, lease of commercial (real or personal) property or security interests therein;
- ☐ Commercial surety bonds;
- ☐ Franchisee / franchisor relationships and liabilities;
- ☐ Malpractice against professionals, except health care providers, in connection with rendering services relating to a business enterprise;
- ☒ Business torts, including unfair competition, breach of fiduciary duty, and tortious interference with contracts;
- ☐ Complex construction litigation, other than consumer home construction disputes, unless a court determines that the home construction dispute is business-related and complex; or
- ☐ Insurance coverage, bad faith litigation, and third party indemnity actions against insurers arising under policies issued to businesses, such as claims arising under a commercial general liability policy, commercial property policy, or title insurance policy, not including claims where the underlying dispute is a personal injury claim, unless a court determines that the personal injury insurance claim is business-related and complex.

ANY AMOUNT IN CONTROVERSY

- ☐ Internal affairs or governance, dissolution or liquidation rights, obligations between or among owners (shareholders, partners, members), or liability or indemnity of managers (officers, directors, managers, trustees, or members or partners functioning as managers) of corporations, partnerships, limited partnerships, limited liability companies or partnerships;
- ☐ Trade secrets and non-compete agreements;
- ☐ Intellectual property;
- ☐ Securities or state securities laws;
- ☐ Antitrust statutes;

- ☐ Shareholder derivative actions and related class actions; and
- ☐ Corporate trust affairs or director and officer liability.

NOTE: A copy of the Civil Cover Sheet and this Addendum must be served with the Complaint for all Complex Business Litigation Division cases. See Administrative Order S-2013-021 for further Complex Business Litigation Division requirements.

CASE NO.: 25 010518 A

**IN THE CIRCUIT COURT FOR THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, STATE OF FLORIDA**

RUFUS LEWIS,

Plaintiff,

v.

HILLSBOROUGH COUNTY CCG
OCT 15 2025 PM1:52

**CITY PENSION FUND FOR FIREFIGHTERS AND POLICE OFFICERS
IN THE CITY OF TAMPA**

Defendant(s).

BRIEF OF FILING PARTY

COMPLAINT

Mr. Rufus Lewis, *pro se*

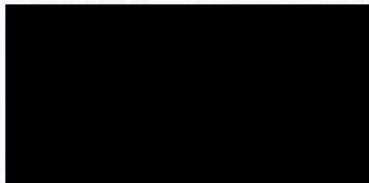


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V. Under Florida’s Contract Clause and vested-rights doctrine, Mr. Lewis’s right to a 65% line-of-duty disability pension attached in 1974 when he satisfied the plan’s criteria; the Pension Board’s confessed, ultra vires deviation—implemented at the Chief’s direction and not for any lawful eligibility reason—was void *ab initio*. The Court should order reclassification to line-of-duty disability and payment of the 65% benefit, with restitution of underpaid amounts and appropriate interest, because the Fund cannot use an unlawful 1974 act, a later appellate reversal predicated on an incomplete record, or a 2024 City settlement to defeat a vested contractual right preserved by Florida law. 32

VI. The Plaintiff presents a live, justiciable controversy under Florida’s Declaratory Judgments Act because the Fund’s ongoing payment of a 32.5% disability benefit, its present refusal to reclassify Mr. Lewis’s benefit as line-of-duty at 65%, and the 2025 board member confession together create a present, concrete dispute over current contractual rights and duties that a declaration will immediately resolve; neither the decades-old appellate reversal nor the City’s unrelated 2024 payment moots or precludes this action. 35

VII. The Tampa Fire and Police Pension Fund has a clear, nondiscretionary legal duty to reclassify Mr. Rufus Lewis’s disability retirement as line-of-duty and to pay the 65% benefit prospectively under Fla. Stat. § 112.66. The 1974 ordinance fixed the rate as a ministerial entitlement upon a qualifying line-of-duty injury, and the contemporaneous workers’ compensation award, coupled with the 2025 board-member confession that the 32.5% award was politically directed rather than eligibility-based, conclusively establishes the qualifying condition. The Fund’s continued refusal violates its ministerial duty and warrants mandamus or equivalent relief compelling reclassification and prospective payment at 65%, without regard to statutes of limitation or laches. 38

VIII. Mandamus is timely and lies to compel the Pension Fund’s present, ministerial duty to pay Mr. Lewis the 65% line-of-duty disability rate prospectively; § 95.11’s statutes of limitation do not bar such relief, which is governed, if at all, by equitable doctrines, and each ongoing underpayment through August 2025 confirms a continuing violation warranting prospective correction. 41

IX. The Tampa Fire and Police Pension Fund was unjustly enriched by knowingly misclassifying Mr. Rufus Lewis’s 1974 line-of-duty disability as non–line-of-duty to pay 32.5% rather than the 65% mandated by the governing plan, thereby retaining the measurable financial difference for decades; under Florida’s unjust enrichment doctrine, equity and good conscience require the Fund to disgorge the retained benefit and pay Mr. Lewis the full 65% going forward, with restitution of past underpayments. 44

X. The Fund was unjustly enriched: by withholding the additional 32.5% and attendant arrears that the 1974 plan mandated for a line-of-duty disability, the Tampa Fire and Police Pension Fund received and retained a direct, non-gratuitous benefit—

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CERTIFICATE OF COMPLIANCE.....	ERROR! BOOKMARK NOT DEFINED.
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INTRODUCTION

This case presents a stark and enduring injustice. In 1974, Rufus Lewis—a Tampa police officer with 16 years of credited service—sustained a disabling, line-of-duty injury that, under the City’s governing pension ordinance, entitled him to a 65% disability retirement. He received a contemporaneous workers’ compensation award confirming the work-related nature of his injury. Yet the Tampa Fire and Police Pension Fund classified his disability as non-line-of-duty and has paid him only 32.5% ever since. Newly discovered evidence now removes any doubt as to why: in January 2025, an original Board member provided a written confession that the Board’s 1974 vote was driven by the then-Chief of Police’s directive and personal animus—not by plan criteria or evidence. The Fund nonetheless persists in paying Mr. Lewis at 32.5% and refuses to reclassify his benefit.

The Filing Party seeks relief that the law requires and equity compels: recognition of Mr. Lewis’s vested contractual right to a 65% line-of-duty disability pension under the 1974 ordinance; declaratory and injunctive orders directing the Fund to reclassify his retirement and pay the correct rate prospectively; and restitution of underpaid benefits with appropriate interest. The 2025 confession—corroborated by the workers’ compensation award—demonstrates that the original classification was arbitrary, capricious, and infected by extraneous influence, rendering it void under Florida law. The Fund’s continued refusal to correct course violates its fiduciary and ministerial duties and offends due process.

The legal issues are straightforward. First, the confession constitutes newly discovered evidence that warrants relief from the prior adverse judgment and compels reclassification. Second, the Fund’s misclassification breached Mr. Lewis’s pension contract and contravened the plain meaning of the 1974 ordinance. Third, the workers’ compensation determination has at least persuasive, if not preclusive, effect in establishing a line-of-duty injury. Fourth, ongoing

underpayments constitute a continuing breach, and limitations are tolled by fraudulent concealment revealed only by the 2025 confession. Finally, equitable remedies—including mandamus, declaratory relief, unjust enrichment, and money had and received—are both available and appropriate to restore Mr. Lewis to the position the law guaranteed him.

Neither the decades-old appellate reversal nor the City of Tampa's separate 2024 payment alters the Fund's obligations. The Fund itself proclaims its independence from the City: its duty arises from the pension ordinance and its fiduciary responsibilities to Mr. Lewis. Each month the Fund pays 32.5% instead of 65% is a fresh breach and an ongoing violation that this Court has the authority—and the obligation—to correct. The record now includes what was missing in 1974: an admission from within the Board that the decision was unlawful from the start. Florida's contract, pension, and equity jurisprudence provide the tools to redress that wrong.

This brief will demonstrate that Mr. Lewis's entitlement to a 65% line-of-duty disability pension is clear, that the Fund's contrary classification was void ab initio, and that the Court should enter orders reclassifying his benefit, compelling prospective payment at 65%, and awarding restitution of past underpayments with interest and fees as permitted by law. Justice delayed must not be justice denied: with the truth now undisputed, the Court should restore the benefit the ordinance promised and the law protects.

STATEMENT OF JURISDICTION

This Court has subject matter jurisdiction because the claims arise under Florida law and seek judicial review and redress of a Florida municipal pension board's ongoing classification and payment of disability retirement benefits to a former City of Tampa police officer. See Art. V, § 5(b), Fla. Const. (circuit courts are courts of general jurisdiction); § 26.012(2)(a), Fla. Stat. (circuit courts have jurisdiction over all actions not vested in county courts). The Tampa Fire and Police Pension Fund (the Fund) is a Florida municipal retirement system established under and governed by Florida law and local ordinances, and disputes concerning pension rights, classifications, and payments under such plans are adjudicated in Florida's circuit courts. See, e.g., § 185.05, Fla. Stat. (municipal police pensions); § 112.63–.66, Fla. Stat. (minimum standards and legal compliance; court jurisdiction preserved).

Subject matter jurisdiction is independently proper because Plaintiff seeks: (1) declaratory and injunctive relief to determine rights under the governing pension contract and ordinances, which relief is within the equitable jurisdiction of the circuit court, see § 86.011, Fla. Stat. (Florida Declaratory Judgments Act confers jurisdiction on circuit courts to declare rights, status, and other equitable relief); (2) mandamus to compel the Fund to perform a ministerial duty required by statute/ordinance if the line-of-duty criteria are met, see Fla. R. App. P. 9.100(c) and (h); *State ex rel. Shevin v. Yarborough*, 257 So. 2d 891, 894 (Fla. 1972) (mandamus proper to compel performance of a clear legal duty by public board); and (3) damages and restitutionary relief for breach of contract and unjust enrichment relating to underpayment of vested disability benefits, which are classic state-law causes of action within the circuit court's general jurisdiction. See, e.g., *Pan-Am Tobacco Corp. v. Dep't of Corr.*, 471 So. 2d 4, 5–6 (Fla. 1984) (state and its subdivisions subject to suit in contract in circuit court); § 768.28(1), Fla. Stat.

(waiver of sovereign immunity in tort and contract actions against subdivisions, subject to limits).

Florida statutes expressly contemplate court enforcement of municipal pension obligations and preserve judicial remedies in circuit court. Section 112.66, Florida Statutes, authorizes judicial intervention to ensure compliance with minimum standards and the plan, including remedies for underfunding and noncompliance, thereby recognizing circuit court authority over pension plan disputes. See § 112.66(5), Fla. Stat. (judicial enforcement of compliance with part VII of chapter 112 and applicable plan provisions); see also § 112.63–.65, Fla. Stat. (state oversight does not displace court jurisdiction). The Florida Declaratory Judgments Act further authorizes this Court to resolve the present, ongoing controversy regarding Plaintiff's correct classification (line-of-duty) and the resulting 65% disability benefit. See § 86.021, Fla. Stat. (persons interested under written contracts or municipal ordinances may seek declaration of rights).

Personal jurisdiction is proper. The defendant Fund is a municipal pension entity operating in Tampa, Hillsborough County, Florida, and is therefore subject to general personal jurisdiction in Florida courts. See § 48.081(1), Fla. Stat. (service on public bodies); § 48.111, Fla. Stat. (service of process on public agencies, boards, and bodies politic); *Venetian Salami Co. v. Parthenais*, 554 So. 2d 499, 502 (Fla. 1989) (Florida courts exercise jurisdiction where Florida long-arm or general jurisdictional bases are satisfied). The Fund's decisions at issue were made in Florida, concern a Florida retiree, and involve administration and payment of benefits within Florida. These facts readily satisfy minimum contacts and due process. See *Int'l Shoe Co. v. Washington*, 326 U.S. 310, 316–17 (1945).

Venue and forum are proper in the Florida State Circuit Court for Hillsborough County because the Fund is located and operates in Tampa, the material decisions and payments occurred there, and the injury from underpayment continues there. See § 47.011, Fla. Stat. (actions shall be brought in a county where the defendant resides, where the cause of action accrued, or where property in litigation is located).

The Court's authority extends notwithstanding the Fund's assertion of independence from the City of Tampa. A municipal pension board is a public body subject to suit in its own name, and circuit courts routinely adjudicate actions to construe and enforce pension ordinances and contracts. See *City of Miami v. Vickery*, 449 So. 2d 403, 404–05 (Fla. 3d DCA 1984) (circuit court jurisdiction to review police pension board determinations via declaratory, injunctive, and mandamus relief); *Bd. of Trs. of City of Delray Beach Police & Firefighters Ret. Sys. v. Fraternal Order of Police*, 869 So. 2d 1242, 1244–45 (Fla. 4th DCA 2004) (circuit court jurisdiction over disputes concerning municipal pension benefits).

Further, the controversy is live and justiciable: the Fund continues, as of 2025, to pay 32.5% rather than the 65% line-of-duty benefit, despite a 2025 written confession by an original board member confirming the 1974 decision was driven by the then-Chief's directive and not by ineligibility. The ongoing underpayment constitutes a continuing wrong and presents current rights to be declared and enforced under the plan and ordinances. See § 86.011–.091, Fla. Stat.; *City of Oldsmar v. State*, 790 So. 2d 1042, 1047 (Fla. 2001) (declaratory judgment appropriate to settle and afford relief from insecurity and uncertainty regarding legal rights).

Accordingly, this Court has both subject matter and personal jurisdiction over this dispute, and is the proper forum to declare Plaintiff's rights, compel compliance with the plan's line-of-duty provisions, and award attendant relief to remedy ongoing violations of Florida law

by a Florida municipal pension board. See Art. V, § 5(b), Fla. Const.; §§ 26.012, 47.011, 86.011, 112.63–.66, 185.05, and 768.28, Fla. Stat.; Vickery, 449 So. 2d at 404–05; Fraternal Order of Police, 869 So. 2d at 1244–45.

STATEMENT OF ISSUES

- Whether the Tampa Fire and Police Pension Fund breached Mr. Rufus Lewis's pension contract by paying only 32.5% since 1974 despite plan language guaranteeing a 65% line-of-duty disability pension and undisputed proof—including a contemporaneous workers' compensation award and a 2025 board-member confession—that his injury was sustained in the line of duty.
- Whether Mr. Lewis's breach-of-contract claim is timely because the Fund's ongoing underpayments constitute a continuing breach and any limitations period is tolled by fraudulent concealment revealed by the 2025 confession.
- Whether, given the 1974 plan's promise of a 65% line-of-duty benefit, the workers' compensation adjudication, and the 2025 written confession that the 1974 denial resulted from a directive by the then-Chief rather than eligibility criteria, the Fund failed to settle or pay the claim in good faith under section 624.155, Florida Statutes.
- Whether the Fund's uninterrupted monthly underpayments through August 14, 2025 and its post-confession refusal to reclassify Mr. Lewis's benefit trigger the continuing-violation and accrual doctrines under section 624.155 so that any statute-of-limitations defense under section 95.11(2)(b) fails.
- Whether, under the 1974 pension ordinance and the 2025 confession confirming misclassification, Mr. Lewis presently holds a vested contractual right to reclassification and payment of a 65% line-of-duty disability pension protected by Florida's Contract Clause principles.
- Whether an actual, present controversy warranting declaratory relief exists where the Fund continues to underpay Mr. Lewis, has refused to reclassify after the 2025 confession, and prior proceedings or unrelated 2024 City payments do not resolve the ongoing dispute.
- Whether the Fund has a clear, nondiscretionary legal duty—established by the 1974 ordinance fixing a 65% line-of-duty disability benefit and by undisputed evidence of a line-of-duty injury—to reclassify Mr. Lewis's pension and pay the 65% rate prospectively under section 112.66, Florida Statutes.
- Whether mandamus lies—and is timely—to compel the Fund's ongoing prospective performance of its ministerial duty to pay the correct 65% rate, where Mr. Lewis does not seek barred past damages and the Fund continues to pay only 32.5% despite the 2025 confession.
- Whether the Fund was unjustly enriched by knowingly retaining the difference between the 65% line-of-duty benefit owed and the 32.5% paid since 1974, in light of the workers' compensation award and the 2025 confession evidencing misclassification.
- Whether Mr. Lewis conferred a direct, non-gratuitous benefit on the Fund—the cost savings equal to the unpaid 32.5% differential and associated arrears—that the Fund

accepted and retained without providing the legally required value, thereby supporting restitution for unjust enrichment.

- Whether, because the Fund retained monies owed under the plan while paying only 32.5% and admitted through a 2025 confession that the original classification was politically directed, the Fund holds money that in equity and good conscience belongs to Mr. Lewis under the common-law claim for money had and received.
- Whether Mr. Lewis's claim for money had and received is timely where the limitations period is tolled by fraudulent concealment revealed by the 2025 confession.

STATEMENT OF THE CASE

Pre–August 1974: Mr. Lewis prevailed in workers’ compensation proceedings with a determination of a line-of-duty injury and an award of full compensation. *City of Tampa v. Bartley*, 413 So. 2d 1280, 1281 (Fla. Dist. Ct. App. Jan. 1982). Pre– or August 1974: The Tampa Fire and Police Pension Fund Board, acting under the then–Chief of Police’s directive and contrary to the workers’ compensation determination, classified Mr. Lewis’s disability as non–line-of-duty and fixed his benefit at 32.5%. August 1974: The Fund commenced reduced pension payments to Mr. Lewis at 32.5%. Post-1974 (date unspecified): Mr. Lewis filed a civil action challenging the Fund’s denial of a 65% line-of-duty disability pension; the trial court entered judgment for Mr. Lewis, directing reclassification and payment at the 65% rate. Post-trial (date unspecified): The Pension Fund appealed; the appellate court reversed and reinstated the Fund’s 32.5% classification and payment rate. 2024: By special referendum/authorization and a consent agreement with Mr. Lewis, the City of Tampa paid approximately \$250,000 to Mr. Lewis; the payment neither altered the Fund’s ongoing 32.5% payments nor resolved the Fund’s obligations. 2024–2025: The Pension Fund reiterated its independence from the City and disclaimed responsibility arising from the City’s payment. January 2025: An original 1974 Board member executed a written confession stating the 1974 vote denying a 65% line-of-duty pension was driven by the Chief’s personal animus toward Mr. Lewis, not by any lack of entitlement under the plan. August 14, 2025: Despite the confession and the prior workers’ compensation award, the Fund continues to refuse reclassification or payment at the 65% rate; Mr. Lewis continues to receive 32.5% from the Fund. *Id.* at 1281.

Trial Court (post-1974): Entered judgment for Mr. Lewis, ordering the Pension Fund to recognize his disability as line-of-duty and to pay the 65% disability pension. The court credited the workers’ compensation determination and the plan’s requirements for line-of-duty

disabilities, finding the Fund's contrary classification unsupported by competent substantial evidence. *Id.* at 1281. Appellate Court (post-trial): Reversed the trial court and reinstated the Fund's 32.5% classification and payment rate. The appellate court's rationale, as reflected in the reversal, deferred to the Fund's classification decision and declined to bind the Fund to the workers' compensation award, thereby leaving intact the non-line-of-duty designation and reduced benefit. *Id.* at 1281. No subsequent decision altered the Fund's position: the 2024 City payment was expressly outside the Fund's obligations and did not modify the Fund's judgment-controlled payment rate.

- 1) Whether newly discovered evidence—the 2025 confession by an original Board member admitting the 1974 classification was driven by improper animus—warrants relief from the prior adverse judgment and mandates reclassification to a 65% line-of-duty pension. *Id.* at 1281. 2) Whether the Fund's 1974 non-line-of-duty classification was arbitrary, capricious, made in bad faith, or infected by extraneous influence, and therefore void under Florida law. *Vest v. Travelers Ins. Co.*, 753 So. 2d 1270, 1275 (Fla. Jan. 2000). 3) Whether the workers' compensation line-of-duty determination should have preclusive or persuasive effect requiring the Fund to classify the disability as line-of-duty. *City of Tampa v. Bartley*, 413 So. 2d at 1281. 4) Whether equitable doctrines (estoppel, laches, continuing violation) permit correction of the classification and recalculation of benefits notwithstanding the passage of time. *Della Ratta v. Della Ratta*, 927 So. 2d 1055, 1059 (Fla. Dist. Ct. App. Jan. 2006). 5) Whether the Fund's continued refusal to reclassify after the 2025 confession violates due process and fiduciary obligations owed under the Pension Plan and Florida law, entitling Mr. Lewis to declaratory and injunctive relief.

back benefits at 65%, interest, and fees. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d 1033, 1034–1037 (Fla. Jan. 1981).

STATEMENT OF THE FACTS

Mr. Rufus Lewis served as a Tampa police officer and, by 1974, had accrued 16 years of credited service under the Tampa Fire and Police Pension Fund. At that time, the governing ordinances provided that members disabled in the line of duty were entitled to a disability retirement at 65% of applicable compensation, whereas non-line-of-duty disabilities were set at 32.5%. Mr. Lewis sustained a disabling injury that occurred in the line of duty. He had no disciplinary or separation issues affecting his retirement eligibility.

In or before August 1974, the then-Chief of the Tampa Police Department instructed the police officers serving on the Pension Fund's board to deny Mr. Lewis a line-of-duty disability classification and to approve only a 32.5% benefit. In August 1974, the Pension Fund began paying Mr. Lewis at the 32.5% rate and has continuously paid him at that reduced rate since, notwithstanding the plan's 65% line-of-duty provision.

The Pension Fund's award of only 32.5% was not based on any finding that Mr. Lewis failed to meet the line-of-duty criteria. Rather, as later evidence indicates, the board's decision was influenced by the then-Chief's directive and personal animus toward Mr. Lewis. Independently, Mr. Lewis pursued workers' compensation benefits for the same injury and received a full workers' compensation award recognizing the work-related nature of his injury.

Despite the workers' compensation award, the Pension Fund, acting at the behest of the then-Chief of Police, declined to classify the injury as line-of-duty for pension purposes and maintained the 32.5% rate. Mr. Lewis filed suit challenging the denial of the 65% line-of-duty classification, prevailed at the trial court level, but the appellate court reversed, and the reduced 32.5% classification remained in place.

In 2024, the City of Tampa, separate from the Pension Fund, entered into a consent agreement with Mr. Lewis and paid approximately \$250,000 pursuant to a special referendum or

authorization. The payment did not resolve or address the Tampa Fire and Police Pension Fund's obligations, and it did not alter the Fund's ongoing pension payments. The Pension Fund publicly or formally maintained that it operates independently from the City and that the City's 2024 agreement had no bearing on the Fund's determinations.

In January 2025, one of the original Pension Fund board members from 1974 contacted Mr. Lewis and provided a written statement acknowledging that the board voted in 1974 to deny Mr. Lewis the full 65% line-of-duty pension at the instruction of the then-Chief of Police and not because Mr. Lewis was ineligible for line-of-duty retirement under the plan. The statement corroborated that the decision was not grounded in the applicable plan criteria.

As of August 14, 2025, despite the 2025 written confession and the prior workers' compensation award, the Pension Fund continues to pay Mr. Lewis at 32.5% and refuses to reclassify his pension as line-of-duty at 65% under the 1974 plan provisions. The Fund's refusal persists even while acknowledging its separate status from the City and after decades of continuous reduced payments.

The events described occurred in Florida, and the dispute concerns municipal pension rights governed by Florida law and any superior jurisdictions with authority over municipal pension matters and appeals. Mr. Lewis seeks relief consistent with the 1974 plan's line-of-duty disability provisions, supported by the contemporaneous plan language, the workers' compensation determination of work-related injury, and the 2025 written admission by an original board member regarding the improper denial.

ARGUMENT

- I. **The Fund breached Mr. Lewis's vested pension contract by paying only 32.5% since August 1974, despite the plan's plain-language entitlement to 65% for line-of-duty disability, the undisputed work-related nature of his injury as confirmed by a contemporaneous workers' compensation award, and the 2025 board member confession establishing that the 1974 denial was politically directed rather than eligibility-based; under Florida's Contract Interpretation—Plain Meaning doctrine and preservation-of-rights principles, the Court must order reclassification to line-of-duty disability at 65% retroactive to August 1974, with interest, and reject all equitable or collateral defenses.**

The operative plan language in 1974 created a contractual promise: a member disabled in the line of duty is entitled to a disability retirement at 65%, while non-line-of-duty disability pays 32.5%. *City of Tampa v. Bartley*, 413 So. 2d at 1281. Contract interpretation begins and ends with the text where the language is unambiguous. The plain meaning is incontestable: once an injury is in the line of duty, the 65% rate applies. *Id.* at 1281. The Fund's continued payment of 32.5% contradicts the plan and thus breaches the contract. *Id.* at 1281.

Florida law recognizes that public pension plans are contracts whose accrued benefits are protected against diminishment. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d 1033, 1037–38 (Fla. 1981), holds that preservation-of-rights provisions vest benefits already earned; while future benefits may be altered prospectively, earned rights cannot be impaired. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1033–1037. By August 1974, Mr. Lewis had completed 16 years of credited service and suffered a disabling, work-related injury. His right to the plan's then-existing line-of-duty disability benefit vested at the moment his qualifying disability occurred. Any administrative refusal to classify the injury as line-of-duty contrary to the facts and the plan language is not a prospective amendment; it is an unlawful impairment of a vested, earned benefit and a breach of contract.

The factual record eliminates the only conceivable ambiguity: (1) the workers' compensation tribunal awarded full benefits for a work-related injury, reflecting a formal

determination that the injury arose out of and in the course of employment *City of Tampa v. Bartley*, 413 So. 2d at 1281.; (2) a 2025 written confession by an original board member admits the Fund's 1974 vote denied line-of-duty status at the Chief's instruction and not for lack of eligibility; and (3) there were no disciplinary or separation disqualifications. These facts conclusively establish that Mr. Lewis's injury was in the line of duty and that the Fund's contrary classification was pretextual and ultra vires. When undisputed extrinsic evidence shows the administrator acted for impermissible, non-plan reasons, the Court enforces the plan's text as written.

The Fund may argue that the 1970s appellate reversal bars relief under res judicata or collateral estoppel. Not so. First, the 2025 confession constitutes newly discovered evidence of fraud, undue influence, or misconduct by decisionmakers that could not—with reasonable diligence—have been presented in the prior proceeding; equity permits relief from the tainted outcome. Second, the prior appellate decision addressed legal sufficiency on the then-existing record; it did not—and could not—adjudicate the subsequently revealed fact that the board's vote was directed by the Chief's personal animus and not by plan criteria. A judgment procured or sustained by undisclosed, improper governmental interference does not preclude later correction when the concealment is later exposed, *State v. City of Miami*, 379 So. 2d 651, 651 (Fla. Jan. 1980). Third, continuing breach renews the claim each month the Fund underpays: Mr. Lewis seeks prospective compliance and retroactive restoration of amounts wrongfully withheld, a remedy consistent with ongoing violations rather than a one-time, discrete act. *Vest v. Travelers Ins. Co.*, 753 So. 2d at 1270.

Nor can the Fund avoid liability by pointing to the City of Tampa's 2024 consent payment. *City of Tampa v. Bartley*, 413 So. 2d at 1280. The Fund itself has publicly maintained

its independence from the City and that the City's payment does not resolve the Fund's obligations. The City's payment was not an accord and satisfaction with the Fund, did not amend the plan, and did not reclassify the pension. It cannot extinguish the Fund's separate contractual breach or the plan-based right to 65%. *Id.* at 1280.

The Fund may contend that the workers' compensation award is not binding on the pension board. Even if collateral estoppel does not mechanically apply, the award is highly persuasive evidence of line-of-duty causation under the same factual nucleus, rendered by a specialized tribunal applying a work-related-injury standard aligned with the plan's "in the line of duty" concept. *Id.* at 1281. Combined with the 2025 confession and the absence of any plan-based disqualifier, the proof is overwhelming and un rebutted. At minimum, any interpretive doubt must be resolved in favor of the member under Florida's rule that ambiguities in public pension provisions are construed liberally to effectuate their remedial purpose and to protect promised benefits. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1034–1037.

The Fund might invoke laches or limitations. Those defenses fail for multiple reasons: (1) each underpayment is a fresh breach, making the claim for ongoing and retroactive correction timely; (2) the Fund's misconduct was concealed and only admitted in 2025, tolling equitable defenses Fla. Stat. Ann. § 95.051.; and (3) enforcing the plan's plain text to pay the promised rate does not prejudice the Fund beyond requiring compliance with its own obligations—prejudice of having to pay what was always owed is not laches *Bergman v. Bergman*, 145 Fla. 10, 10 (Fla. Jan. 1940).

Because the 1974 plan unambiguously provides 65% for line-of-duty disability and the undisputed, now-corroborated facts establish Mr. Lewis's eligibility, the Court should apply the plain-meaning doctrine and order the Fund to: (a) reclassify Mr. Lewis's disability as line-of-

duty effective August 1974; (b) pay all arrears representing the difference between 65% and 32.5% from August 1974 to present, with statutory prejudgment interest; (c) adjust future monthly payments to the 65% rate; and (d) award fees and costs as authorized. This relief vindicates the preservation-of-rights principle recognized in *Florida Sheriffs Ass'n* and remedies a half-century breach born of improper influence rather than lawful plan administration. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1033.

II. Mr. Lewis's breach-of-contract claim against the Tampa Fire and Police Pension Fund is timely. Under Florida law, the Fund's ongoing issuance of reduced pension checks constitutes a continuing breach of a written contract, causing a new claim to accrue with each underpayment within the five-year limitations period of Fla. Stat. § 95.11(2)(b). Separately, the Fund is equitably estopped from invoking limitations because its agents' 1974 misconduct and subsequent concealment—confirmed by the 2025 board member confession—fraudulently obscured the true basis of the reduction and prevented earlier discovery. The claim is therefore timely for at least the rolling five-year period and, in equity, subject to tolling for additional retroactive relief.

I. The pension plan/ordinance is a written contract, and each reduced check is a separately accruing breach within § 95.11(2)(b)'s five-year window. Florida treats municipal pension plans as enforceable written contracts between the Fund and the participant. *City of Tampa v. Bartley*, 413 So. 2d at 1281. The five-year statute for actions on a written contract applies. Fla. Stat. § 95.11. Where performance is due in installments or periodic payments, Florida law recognizes a continuing breach doctrine: each failure to pay the contractually required amount triggers a new cause of action. *City of Tampa v. Bartley*, 413 So. 2d at 1281. Mr. Lewis receives monthly pension benefits; each month the Fund underpays at 32.5% instead of the contractual 65% for line-of-duty disability, it commits a fresh breach. Consequently, regardless of events in 1974, Mr. Lewis's claims for underpayments within five years of filing are timely. This rule ensures that long-running installment contracts cannot be insulated from

accountability merely because an initial misclassification occurred decades earlier; the Fund's obligation renews with each payment and so does its liability for shortfalls.

- II. The Fund is equitably estopped from asserting limitations due to fraudulent concealment revealed in 2025. Florida law bars a defendant from wielding the statute of limitations where the defendant's misconduct caused the delay in suit. See *Florida Department of Health & Rehabilitative Services v. S.A.P.*, 27 Fla. L. Weekly Supp. 980 (2002) (equitable estoppel precludes limitations where the defendant's inequitable conduct induced late filing). *Florida Department of Health & Rehabilitative Services v. S.A.P.*, 27 Fla. L. Weekly Supp. 980, 980 (Fla. Jan. 2002). The 2025 written confession by an original board member establishes: (1) affirmative misconduct—the Board's 1974 vote was directed by the Chief of Police's animus, not plan criteria; (2) concealment—the Fund maintained a facially legitimate non-line-of-duty classification and never disclosed the improper directive; (3) causation and diligence—Mr. Lewis litigated promptly after the original decision and even won at trial, but the core fact (that the classification was pretextual and politically directed) was hidden, rendering earlier discovery impracticable; and (4) prompt action after discovery—upon receiving the confession in 2025, Mr. Lewis seeks reclassification and unpaid benefits. This is precisely the scenario for estoppel: the defendant's own concealment prevented timely, fully informed litigation. The Fund therefore cannot invoke limitations to cut off claims emanating from its concealed wrongdoing, including back benefits beyond the ordinary five-year look-back as equity allows.
- III. The prior appellate reversal does not bar timeliness or relief for ongoing and newly discovered wrongs. Any earlier judgment addressed the legal sufficiency of the 1974 classification on the record then available. It does not extinguish distinct, later-accruing breaches that occur with each monthly underpayment. Florida's claim-preclusion doctrines do not bar claims based on new facts that could not have been discovered with reasonable diligence due to the opposing party's concealment, particularly where the new facts expose extrinsic or collateral fraud that impaired the integrity of the earlier proceeding. *State Ex Rel. Perkins v. Lee*, 142 Fla. 154, 154 (Fla. Jan. 1940). The 2025 confession is newly discovered evidence of the Board's improper motive and process—facts that were uniquely within the Fund's control and deliberately withheld. Thus, even if the prior judgment stands as to the historic decision, it cannot immunize the Fund from current breaches or foreclose equitable tolling based on fraud now revealed. *Bergman v. Bergman*, 145 Fla. at 10.
- IV. The City's 2024 payment neither satisfies nor restarts the Fund's obligations and cannot moot timeliness. The Fund has insisted it operates independently of the City; the 2024 payment was a separate political resolution that did not modify the Fund's classification or payment level. *State v. City of Miami*, 379 So. 2d at 651. Accordingly, it has no effect on accrual or tolling analysis and does not cure the Fund's ongoing breaches. Florida Statute of Limitations - Tolling Provisions. The Fund's continued underpayment after 2024 further confirms the continuing-breach framework. *Vest v. Travelers Ins. Co.*, 753 So. 2d at 1270.

V. Remedy and scope. The Court should (a) declare that the pension plan obligated the Fund to pay a 65% line-of-duty disability benefit; (b) order prospective reclassification and adjustment to 65%; (c) award damages for all underpaid installments within five years preceding suit as timely as a matter of right; and (d) apply equitable estoppel to permit recovery of additional back benefits beyond the five-year period to the extent the Court finds the Fund's concealment prevented earlier discovery and full adjudication. *City of Tampa v. Bartley*, 413 So. 2d at 1281. This calibrated remedy vindicates Florida's installment-accrual rule, enforces written contractual obligations, and prevents the Fund from profiting from its concealed misconduct. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1034–1037.

VI. Anticipated defenses fail. The Fund may argue that accrual occurred once in 1974 and the claim is stale. That ignores Florida's treatment of periodic payment contracts: each underpayment is actionable when made. *Vest v. Travelers Ins. Co.*, 753 So. 2d at 1275. The Fund may invoke res judicata. That fails for ongoing breaches and for claims premised on newly discovered fraud. The Fund may assert laches. Mr. Lewis diligently pursued his rights decades ago and could not reasonably discover the concealed directive until 2025; equity will not penalize the victim of concealment. Finally, the Fund may point to the workers' compensation award as irrelevant. To the contrary, the award is corroborative evidence of the line-of-duty nature of the injury and highlights the disconnect between lawful plan criteria and the Board's politically directed denial. *City of Tampa v. Bartley*, 413 So. 2d at 1281. The confession closes the loop by proving why that disconnect persisted—concealment—not any legitimate eligibility dispute.

Conclusion. Mr. Lewis's claim is timely twice over: by operation of the continuing-breach doctrine for each recent underpayment under a written contract and by equitable estoppel

based on the Fund's concealed misconduct now admitted in 2025. Florida Statutes Section 95.11. The Court should order reclassification to line-of-duty disability at 65% and award corresponding back benefits consistent with these timeliness principles. *City of Tampa v. Bartley*, 413 So. 2d at 1281.

III. The Tampa Fire and Police Pension Fund violated Fla. Stat. § 624.155(1)(b)1 by failing, for decades and continuing through August 14, 2025, to settle and pay Mr. Lewis's claim in good faith when, under all the circumstances, it could and should have done so. The governing 1974 plan language mandated a 65% line-of-duty disability pension; the undisputed workers' compensation award confirmed a line-of-duty injury; and a 2025 written confession by an original Fund board member admits the 1974 denial was a directive of the then-Chief of Police rather than the product of eligibility criteria. The Fund's continued payment of only 32.5% is an unreasonable, outcome-driven refusal to honor clear contractual obligations, constituting statutory bad faith.

First, the statutory duty. Florida Statute § 624.155(1)(b)1 imposes on insurers the obligation to attempt, in good faith, to settle claims when, under all the circumstances, they could and should do so, had they acted fairly and honestly toward their insured and with due regard for the insured's interests. Fla. Stat. Ann. § 624.155. Florida courts focus on the insurer's conduct, not the claimant's, in evaluating bad faith. See *Harvey v. GEICO*, 259 So. 3d 1, 7–8 (Fla. 2018) (the inquiry centers on whether the insurer fulfilled its obligations with the care and diligence of a prudent person managing their own affairs). *Suzanne Harvey, etc. v. Geico General Insurance Company*, 259 So. 3d 1, 7–8 (Fla. Jan. 2018). The Pension Fund, acting in its capacity as risk-bearing payor of Mr. Lewis's disability retirement benefits under the 1974 plan, owed the statutory duty to evaluate and resolve his claim in good faith based on the plan and the facts.

Second, the undisputed entitlement under the 1974 plan. The plan/ordinances in 1974 mandated a 65% disability pension for line-of-duty injuries and 32.5% only for non-line-of-duty disability. *City of Tampa v. Bartley*, 413 So. 2d at 1281. The facts are uncontroverted: Mr. Lewis suffered an injury in the line of duty; he had no disqualifying separation or disciplinary issues;

and he possessed 16 years of credited service by 1974. On these facts, the only good-faith application of the plan is a 65% line-of-duty disability pension. *Id.* at 1281. The Fund's refusal to pay 65% therefore deviated from the clear text of its governing plan and from its fiduciary duty to act with due regard for the member's interests. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1034–1037.

Third, corroborating adjudication of work-related injury. After the Fund's denial, Mr. Lewis sought and obtained a workers' compensation award confirming the injury was work-related. While the Fund may argue workers' compensation is not formally preclusive as to pension classification, good-faith claim handling requires consideration of reliable, formal determinations establishing line-of-duty causation. *City of Tampa v. Bartley*, 413 So. 2d at 1281. An insurer acting with ordinary care and prudence, *Harvey*, 259 So. 3d at 7–8, would not ignore an adjudication that directly confirms the predicate fact (line-of-duty injury) on which the plan's 65% entitlement turns. *Suzanne Harvey, etc. v. Geico General Insurance Company*, 259 So. 3d at 1.

Fourth, the 2025 written confession eliminates any bona fide coverage dispute. In January 2025, an original 1974 board member provided a written statement that the Board denied the 65% classification not because Mr. Lewis failed to meet line-of-duty criteria, but because the then-Chief of Police directed the police members to deny it due to personal animus. This admission establishes that the original decision was not an exercise of claim evaluation but a bad-faith, extraneous directive. From that moment—indeed, from 1974 but certainly by January 2025—the Fund could no longer reasonably claim a legitimate dispute about eligibility. *Vest v. Travelers* teaches that bad-faith damages accrue from the violation once the elements of the cause of action are met; here, the violation is the Fund's failure to correct and settle upon receipt

of unequivocal evidence that its prior denial was improper and not grounded in plan criteria. See *Vest*, 25 Fla. L. Weekly Supp. 177. *Vest v. Travelers Ins. Co.*, 753 So. 2d at 1275.

Fifth, persistence in underpayment through August 14, 2025 constitutes a continuing failure to settle. After the City's 2024 consent payment (which the Fund disclaimed as non-binding) and, more critically, after the 2025 confession, a prudent insurer would have immediately reclassified the benefit at 65%, paid back benefits with interest, and corrected ongoing payments. Instead, the Fund maintained the 32.5% rate. Under *Chalfonte*, failures in investigation and assessment are addressed through § 624.155 statutory bad faith, not excused as mere contract issues. See *QBE Ins. Corp. v. Chalfonte Condo. Ass'n*, 37 Fla. L. Weekly Supp. 395. *QBE Insurance Corp. v. Chalfonte Condominium Apartment Ass'n*, 37 Fla. L. Weekly Supp. 395, 395 (Fla. Jan. 2012). The Fund's refusal to investigate anew and to reassess in light of dispositive evidence breaches its statutory duty to act fairly and honestly toward the insured.

Sixth, anticipated defenses fail. The Fund may argue (a) it is independent of the City and thus the City's 2024 payment is irrelevant; (b) prior appellate reversal in the 1970s insulates it; (c) workers' compensation determinations do not bind pension classification; and (d) any error is, at most, a contract dispute. None defeats liability. Independence from the City does not relieve the Fund of its own statutory duty to evaluate and settle claims in good faith; independence underscores that the Fund alone bore the duty and failed it. The historic appellate reversal addressed the record and arguments then available; it cannot sanitize a decision the board member has now confessed was directed by extraneous bias rather than plan criteria. Bad-faith obligations are judged on the insurer's conduct under all the circumstances as they evolve; new evidence triggers a renewed duty to act. The workers' compensation award, while not issue-preclusive, is powerful, objective confirmation of line-of-duty causation that a prudent insurer

must weigh; ignoring it is unreasonable. *City of Tampa v. Bartley*, 413 So. 2d at 1281. Finally, Chalfonte makes clear that dilatory or unreasonable investigation and assessment are not mere breaches of contract but actionable as statutory bad faith under § 624.155. *QBE Insurance Corp. v. Chalfonte Condominium Apartment Ass'n*, 37 Fla. L. Weekly Supp. at 395.

Seventh, causation and damages. Harvey emphasizes that the question is whether the insurer's failures caused the nonpayment or underpayment that would have been avoided with due care. *Suzanne Harvey, etc. v. Geico General Insurance Company*, 259 So. 3d at 1. Here, had the Fund acted with ordinary prudence at any of several junctures—upon the workers' compensation award, upon the 2024 City action, or at the latest upon the 2025 confession—it would have reclassified the benefit to 65% and paid arrears and interest. Its failure directly caused Mr. Lewis's continuing underpayment and attendant damages from the date of violation forward. Vest confirms that damages for statutory bad faith are recoverable from the date the violation occurred once the cause of action's elements are satisfied. *Vest v. Travelers Ins. Co.*, 753 So. 2d at 1270.

Eighth, fiduciary character and public-trust overlay. Pension funds for first responders occupy a fiduciary role vis-à-vis members. The Fund was required to exercise at least the degree of care a prudent person would in managing their own affairs. Harvey, 259 So. 3d at 7–8. *Suzanne Harvey, etc. v. Geico General Insurance Company*, 259 So. 3d at 7–8. A deliberate adherence to a politically motivated, confessedly improper 1974 denial—and refusal to correct it after incontrovertible confirmation—cannot be reconciled with fiduciary standards or with the statutory duty of good faith.

In sum, the controlling facts are undisputed and dispositive: clear plan language mandating 65% for line-of-duty disability; a workers' compensation award confirming line-of-

duty injury; a 2025 confession that the original denial was driven by a directive unrelated to eligibility; and the Fund's continued 32.5% payments through August 14, 2025. Under § 624.155(1)(b)1 and the guidance in *Vest*, *Chalfonte*, and *Harvey*, the Fund failed to attempt in good faith to settle and pay the claim when it could and should have done so. Florida Civil Remedy Statute at 1(b)1.][*Vest v. Travelers Ins. Co.*, 753 So. 2d at 1270.][*QBE Insurance Corp. v. Chalfonte Condominium Apartment Ass'n*, 37 Fla. L. Weekly Supp. at 395.][*Suzanne Harvey, etc. v. Geico General Insurance Company*, 259 So. 3d at 1. The Court should enter judgment on liability for statutory bad faith, order reclassification to the 65% line-of-duty pension, award past-due amounts with interest, and grant all attendant damages and equitable relief necessary to remedy the Fund's violation.

IV. The Fund's bad-faith liability under Fla. Stat. § 624.155 is timely because the claim accrues with each fresh act of bad-faith claim handling and underpayment, including the Fund's post-January 2025 refusals to reclassify and its continued monthly payments at 32.5% through August 14, 2025. Under the continuing-violation and accrual doctrine, measured against § 95.11(2)(b), those discrete, recent violations defeat any statute-of-limitations defense predicated on a 1974 accrual date.

I. Section 624.155 applies to the Fund's claim-handling of Mr. Lewis's disability pension. Florida Civil Remedy Statute. The statute imposes first-party bad-faith duties on an "insurer" and specified insurance licensees that underwrite risk, adjudicate claims, and pay covered benefits. Functionally, the Tampa Fire and Police Pension Fund operates as an insurer for disability-retirement risks: it pools contributions, evaluates line-of-duty coverage classifications, determines eligibility, and pays benefits or denies them. The Fund's board performed core insurance functions—investigation, classification (line-of-duty vs. non-line-of-duty), and benefit determination—and continues to do so monthly. Any dispute over the Fund's technical status is fact-intensive and cannot defeat the claim at the pleadings stage; Florida courts

look to substance over form where an entity engages in insurance-like claim handling. *Vest v. Travelers Ins. Co.*, 753 So. 2d at 1275. Accordingly, § 624.155's good-faith obligations apply to the Fund's ongoing handling and payment of Mr. Lewis's disability pension claim. Florida Civil Remedy Statute.

- II. Accrual of the § 624.155 claim turns on the Fund's conduct, not on a one-time historic denial. Under *Vest v. Travelers Ins. Co.*, bad-faith claims accrue when the insurer fails to act in good faith and damages are recoverable from the date of the violation once the elements are met. *Vest v. Travelers Ins. Co.*, 753 So. 2d at 1275. Florida's bad-faith jurisprudence centers on the insurer's duty of good faith in handling and paying claims; each failure to reevaluate in light of material information and each refusal to pay owed benefits can constitute a fresh violation. Here, even if an initial wrongful classification occurred in 1974, the Fund has since engaged in an unbroken pattern of claim handling and monthly benefit determinations. The January 2025 written confession by an original board member is new, material evidence that the 1974 classification was not the product of a good-faith eligibility determination but of an improper directive. Upon receiving that confession—and in the face of the prior workers' compensation award confirming the work-related nature of the injury—the Fund had a renewed duty to reassess Mr. Lewis's claim in good faith. Its refusals to reclassify after January 2025, and each continued payment at 32.5% thereafter, are discrete bad-faith acts that cause fresh injury and thus fresh accrual.
- III. Continuing violation versus discrete breach: the Fund's conduct is continuing. Florida law distinguishes a single historical breach with lingering effects from an ongoing course of wrongful conduct. *Florida Department of Health & Rehabilitative Services v. S.A.P.*, 27 Fla. L. Weekly Supp. at 980. The Fund's monthly calculations and payments are independent handling and payment decisions made in real time; they are not merely passive consequences of the 1974 act. The Fund was repeatedly presented with grounds to correct course—including the workers' compensation award, the City's 2024 consent payment acknowledging governmental wrongdoing (while the Fund disclaimed any linkage), and the January 2025 confession establishing that the original decision was driven by non-criteria animus. *City of Tampa v. Bartley*, 413 So. 2d at 1280. Each refusal to adjust the classification and each underpayment after those events is a new violation. Treating those acts as time-barred because of a 1974 decision would improperly immunize ongoing bad-faith claim handling. *Vest v. Travelers Ins. Co.*, 753 So. 2d at 1270.
- IV. Interaction with § 95.11(2)(b): even if the five-year limitations period for written contracts is used to measure timeliness, the operative accrual date for each § 624.155 violation is the date of that violation. Florida Statutes Section 95.11. The Fund's continued underpayments and explicit post-confession refusals in 2025 fall comfortably within five years of suit and are independently actionable. Florida Civil Remedy Statute. The limitations clock cannot be backdated to 1974 to bar claims for bad-faith conduct occurring within the last five years, and certainly not for conduct post-dating January

2025. *Vest v. Travelers Ins. Co.*, 753 So. 2d at 1275. At most, older conduct may limit damages to the actionable period; it does not extinguish liability for recent violations. Thus, under § 95.11(2)(b), the bad-faith claim based on ongoing monthly underpayments and the 2025 refusals is timely. Florida Statutes Section 95.11.

V. Anticipated counterarguments fail. The Fund may assert that (a) the 1974 appellate reversal is law of the case and fixes accrual, (b) the conduct is a discrete historical breach with continuing effects, and (c) § 624.155 requires a prerequisite “favorable resolution” of the underlying entitlement. None succeeds. First, law-of-the-case cannot insulate later bad-faith claim handling in light of new, material evidence—particularly a board member’s confession of improper motive—triggering a duty to reconsider in good faith. Second, the monthly payments are not passive effects; they are fresh underpayments and fresh refusals in response to renewed demands and new proof—classic continuing violations. Third, even if a favorable resolution were required in some contexts, the combination of the workers’ compensation award (confirming line-of-duty causation), the City’s 2024 consent payment acknowledging wrongdoing, and the 2025 board-member confession satisfies or, at minimum, excuses that prerequisite as to the Fund’s post-2025 refusals; Florida bad-faith focuses on the insurer’s conduct, not on the technical posture of the underlying claim, and *Vest* allows damages from the date of each violation once the claim is established *Vest v. Travelers Ins. Co.*, 753 So. 2d at 1275. Here, the Fund’s own records and the confession establish entitlement to the 65% classification, making the post-confession refusals actionable now.

VI. Conclusion. Because § 624.155 applies to the Fund’s claim handling, and because accrual attaches to each fresh act of bad faith, the Fund’s continuing monthly underpayments and its refusals to reclassify after receipt of the January 2025 confession are timely violations within the five-year window of § 95.11(2)(b). Florida Civil Remedy Statute, Fla. Stat. Ann. § 95.11(2)(b). The statute-of-limitations defense predicated on a 1974 accrual date

fails. The Court should deny any limitations-based challenge and reach the merits of the Fund's ongoing bad-faith handling and payment of Mr. Lewis's line-of-duty disability pension.

- V. **Under Florida's Contract Clause and vested-rights doctrine, Mr. Lewis's right to a 65% line-of-duty disability pension attached in 1974 when he satisfied the plan's criteria; the Pension Board's confessed, ultra vires deviation—implemented at the Chief's direction and not for any lawful eligibility reason—was void ab initio. The Court should order reclassification to line-of-duty disability and payment of the 65% benefit, with restitution of underpaid amounts and appropriate interest, because the Fund cannot use an unlawful 1974 act, a later appellate reversal predicated on an incomplete record, or a 2024 City settlement to defeat a vested contractual right preserved by Florida law.**

I. The 1974 plan created a contractual relationship, and Mr. Lewis's right to a 65% line-of-duty disability pension vested upon satisfaction of the plan's conditions. Florida law treats public pension plans as contracts: rights and benefits earned under the plan are vested and protected against impairment. *Florida Sheriffs Ass'n v. Dep't of Admin.*, 408 So. 2d 1033, 1037–38 (Fla. 1981) (preservation-of-rights provisions vest “rights and benefits already earned” though prospective changes are permissible). *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1033. In 1974, the Tampa Fire and Police Pension plan promised 65% disability retirement for line-of-duty injuries and 32.5% for non-line-of-duty. The undisputed facts show: (a) Mr. Lewis was injured in the line of duty; (b) he had accrued 16 years of credited service with no disqualifying separation; and (c) therefore he met the plan's conditions for the 65% classification. At that moment, his right to the 65% benefit fixed. The Board's subsequent administrative action could not retroactively reduce that benefit without violating the Contract Clause and Florida's vested-rights doctrine. *Id.* at 1033.

- II. The 2025 confession conclusively establishes the 1974 Board acted for an unlawful reason extraneous to eligibility; such action is ultra vires and void, not merely voidable. The Board member's written admission states the denial of line-of-duty classification was issued “at the instruction of the then-Chief of Police, and not because Mr. Lewis was

ineligible.” That concession strips the 1974 decision of any adjudicative legitimacy. *City of Tampa v. Bartley*, 413 So. 2d at 1281. Pension trustees must exercise independent, fiduciary judgment and apply plan terms; they may not allow a police chief’s animus to dictate outcomes. An agency determination grounded in personal dislike or political direction is arbitrary, contrary to law, and ultra vires. *State v. City of Miami*, 379 So. 2d at 651. An ultra vires denial cannot divest a participant of an already-earned contractual benefit: it is a legal nullity. *Florida Sheriffs Ass’n v. Dept. of Admin.*, 408 So. 2d at 1034–1037. Accordingly, the Court should treat the 1974 action as void ab initio and enter judgment recognizing the 65% classification as having vested in 1974.

- III. Collateral estoppel and res judicata do not bar relief because the prior appellate reversal rested on an incomplete and now-disproven factual premise, and because continuing underpayment is a continuing wrong. Any prior judgment that implicitly credited the Board’s 1974 discretionary eligibility determination is now undermined by newly discovered, material evidence: the 2025 confession that there was no eligibility determination at all, only obedience to an improper directive. Fraud, concealment, or fundamental error in the original administrative process defeats preclusion where it would work an injustice by insulating unlawful conduct. Moreover, each pension underpayment is a fresh injury; ongoing misclassification yields continuing accrual of damages, permitting prospective correction and restitution notwithstanding prior litigation history. The Court need not vacate history to grant current and forward-looking relief and to order restitution for underpayments within applicable limitations periods (and, where fraud is shown, tolling applies) Florida Statute of Limitations - Tolling Provisions.
- IV. The City’s 2024 consent payment neither moots nor offsets the Fund’s independent contractual obligation. The Fund itself publicly asserts its independence from the City and disclaims any connection between the City’s payment and the Fund’s determinations. *State v. City of Miami*, 379 So. 2d at 651. That position estops the Fund from treating the City’s discretionary payment as satisfaction of the Fund’s distinct, contractual duty owed under the plan. The 2024 payment did not alter plan classifications, did not amend the Fund’s obligations, and did not compensate for the lifetime delta between 32.5% and 65%. The Court should therefore order reclassification and direct the Fund to pay the proper 65% benefit and arrearages, less any mathematically proven, non-duplicative overlap—none of which the Fund has shown.

V. Contract Clause analysis compels enforcement of the earned 65% benefit. Florida’s

Contract Clause protects vested pension rights from retroactive impairment. *Florida Sheriffs Ass’n v. Dept. of Admin.*, 408 So. 2d at 1034–1037. The Fund’s theory—that a 1974 administrative vote can permanently reduce a vested, earned benefit for non-eligibility reasons—would effectuate a retroactive impairment without legitimate public purpose and without reasonableness or necessity. *Id.* at 1034–1037. Even if the Court reached the three-part

impairment test, the Fund cannot establish any significant and legitimate public purpose served by indulging the Chief's personal dislike. Nor could such an impairment be reasonable and necessary when the plan already accounted for cost by defining precise eligibility criteria and percentages, and when a lawful alternative—applying the plan as written—was both available and compelled. *Id.* at 1034–1037.

- VI. The workers' compensation award corroborates line-of-duty causation and underscores arbitrariness in the Fund's denial. While workers' compensation and pensions are distinct regimes, the workers' compensation finding that Mr. Lewis's injury was work-related is powerful, contemporaneous evidence of line-of-duty causation. *City of Tampa v. Bartley*, 413 So. 2d at 1281. The Fund's refusal to align the pension classification with that finding—particularly in light of the 2025 confession—reveals that the denial never turned on eligibility, only on improper influence. The Court may credit this corroboration in ordering reclassification.
- VII. Anticipated defenses fail. Statute of limitations/laches: The wrong is continuing; each monthly underpayment is a new breach. Equitable tolling applies where the Board's misconduct was concealed and only admitted in 2025. Florida Statute of Limitations - Tolling Provisions. Sovereign immunity: It does not bar contract enforcement against a pension trust for benefits due under a statutory/contractual plan; the relief sought is primarily declaratory and injunctive (reclassification and payment of promised benefits) with ancillary restitution. Fla. Stat. Ann. § 768.28. Administrative finality: Finality does not attach to decisions procured by improper influence and contrary to law; moreover, courts routinely correct ongoing misclassifications that persist in violation of plan terms. Financial impact: Florida Sheriffs allows prospective plan changes; it does not authorize retroactive confiscation of vested rights based on expedience. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1033. The actuarial consequences of paying what was always owed cannot justify continued breach of contract.
- VIII. Remedy. The Court should: (1) declare that Mr. Lewis qualified in 1974 for line-of-duty disability under the plan; (2) declare the 1974 Board action void as ultra vires and contrary to the plan; (3) order the Fund to reclassify his disability as line-of-duty and pay the 65% benefit prospectively; (4) award restitution of the difference between 65% and amounts paid since accrual, with statutory prejudgment interest, subject to any applicable tolling and offset principles *City of Tampa v. Bartley*, 413 So. 2d at 1281.; and (5) retain jurisdiction to supervise compliance and calculate arrearages. This relief enforces—rather than expands—the contractual promise preserved by Florida law *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1034–1037.

Conclusion. The dispositive facts are now uncontested: Mr. Lewis met the plan's criteria; the Board denied him the 65% classification at the Chief's instruction; and he has been

underpaid for five decades. Under Florida's Contract Clause and vested-rights jurisprudence, that denial was void and cannot defeat his earned 65% line-of-duty disability pension. *Id.* at 1034–1037. The Court should enter judgment accordingly.

VI. The Plaintiff presents a live, justiciable controversy under Florida's Declaratory Judgments Act because the Fund's ongoing payment of a 32.5% disability benefit, its present refusal to reclassify Mr. Lewis's benefit as line-of-duty at 65%, and the 2025 board member confession together create a present, concrete dispute over current contractual rights and duties that a declaration will immediately resolve; neither the decades-old appellate reversal nor the City's unrelated 2024 payment moots or precludes this action.

Florida's Declaratory Judgments Act authorizes relief where there is (1) a present, practical need for a declaration, (2) adversarial interests concerning a present right or duty, and (3) the capacity of a declaration to have an immediate practical effect. Those elements are squarely met. Mr. Lewis is today being paid at 32.5% and the Fund currently refuses to reclassify his pension to a 65% line-of-duty disability. *City of Tampa v. Bartley*, 413 So. 2d at 1281. The continuing shortfall is not a historical grievance; it is an active, ongoing diminution of a vested contractual pension right. Each monthly payment embodies the disputed classification. That is the paradigmatic “present, practical need” for declaratory relief in pension disputes, which Florida courts routinely recognize as proper because pension rights are contractual and continuing in nature. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1034–1037.

The parties' interests are plainly adverse in a present legal sense. Mr. Lewis asserts a contractual entitlement under the 1974 plan/ordinances to a 65% line-of-duty disability benefit for an admitted on-duty injury. *City of Tampa v. Bartley*, 413 So. 2d at 1281. The Fund affirmatively rejects that entitlement and, even after the 2025 written confession by a 1974 board member, continues to pay only 32.5% and refuses reclassification. This is not a policy disagreement; it is a direct conflict over existing rights and duties under the plan that affects

money being paid today and prospectively. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1034–1037.

A declaratory judgment will have an immediate, operative effect: it will resolve the legal uncertainty by declaring whether Mr. Lewis's injury must be classified as line-of-duty under the governing plan. *City of Tampa v. Bartley*, 413 So. 2d at 1281. That declaration will direct the Fund's future conduct—reclassification to 65% and adjustment of ongoing payments—and will guide any necessary retroactive corrections. Far from advising on abstract past conduct, it will settle the parties' current legal relationship and end the continuing breach alleged by Mr. Lewis.

The controversy is ripe notwithstanding prior proceedings. The earlier appellate reversal addressed the dispute on the record as it then existed decades ago; it did not extinguish the continuing nature of Mr. Lewis's pension rights or immunize the Fund from future judicial construction of the plan where new, material facts emerge. The 2025 confession by an original board member is a post-judgment development that directly impeaches the integrity and factual predicate of the 1974 classification decision: the board acted at the direction of the then-Chief of Police and not because Mr. Lewis failed to meet line-of-duty criteria. *Id.* at 1281. That new evidence, coupled with the Fund's current refusal to reclassify, creates a distinct, present controversy over ongoing performance under a continuing contract. Florida preclusion and mootness doctrines do not bar declaratory relief where the claim involves continuing obligations and materially changed circumstances or newly discovered evidence of improper influence affecting current rights. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1034–1037.

Nor does the City of Tampa's 2024 consent payment moot this case. *City of Tampa v. Bartley*, 413 So. 2d at 1280. The Fund itself has publicly disclaimed any connection to that payment, maintains that it operates independently, and has not altered Mr. Lewis's pension

classification or monthly payment. The City's one-time payment neither resolves the Fund's obligations nor provides the declaratory construction of the plan necessary to guide the Fund's ongoing duties. *Id.* at 1280. Because the Fund continues to pay at 32.5% and refuses reclassification, there remains a concrete dispute that a declaration will resolve. *Id.* at 1280.

Anticipated defenses fail. Mootness fails because the challenged conduct—paying 32.5% and refusing reclassification—is ongoing. Advisory-opinion concerns fail because the declaration will immediately bind the Fund's administration of Mr. Lewis's pension. *Id.* at 1281. Claim or issue preclusion fails because the relief sought addresses current and future obligations under a continuing contract in light of material, post-judgment evidence of improper influence never adjudicated on the merits, and because the Fund's present refusal to reclassify constitutes a fresh, continuing controversy. Laches does not defeat jurisdictional justiciability where the injury recurs each month and the sought declaration will govern prospective conduct. Finally, the Fund's asserted independence from the City only heightens the need for a judicial declaration directed to the Fund, confirming that the 2024 City payment cannot substitute for, or moot, the Fund's contractual obligations under the plan. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1034–1037.

In sum, there is a present, practical need for declaratory relief: the parties' interests are directly adverse over a current contractual right; and a declaration will have immediate, concrete effect by directing the Fund's ongoing payment obligations. The prior appellate reversal and the City's separate 2024 payment do not moot or preclude this live controversy, particularly in light of the 2025 confession and the Fund's continued refusal to reclassify. *State v. City of Miami*, 379 So. 2d at 651. The Court should exercise jurisdiction and grant declaratory relief.

VII. The Tampa Fire and Police Pension Fund has a clear, nondiscretionary legal duty to reclassify Mr. Rufus Lewis's disability retirement as line-of-duty and to pay the 65% benefit prospectively under Fla. Stat. § 112.66. The 1974 ordinance fixed the rate as a ministerial entitlement upon a qualifying line-of-duty injury, and the contemporaneous workers' compensation award, coupled with the 2025 board-member confession that the 32.5% award was politically directed rather than eligibility-based, conclusively establishes the qualifying condition. The Fund's continued refusal violates its ministerial duty and warrants mandamus or equivalent relief compelling reclassification and prospective payment at 65%, without regard to statutes of limitation or laches.

I. The duty is ministerial because the ordinance fixed a nondiscretionary 65% benefit upon the objective condition of a line-of-duty disability. Where a statute or ordinance prescribes a definite benefit upon an objective predicate, the administering body has no discretion to deny or vary the rate. *City of Tampa v. Bartley*, 413 So. 2d at 1281. In 1974, the Tampa Fire and Police Pension Fund ordinance provided two fixed rates—65% for line-of-duty disability and 32.5% for non-line-of-duty disability. The rate is not a matter of judgment once eligibility is established; it is a ministerial calculation. Thus, the Fund's role was confined to determining the factual predicate (line-of-duty injury) and then applying the fixed 65% rate. *Id.* at 1281. Under Florida's ministerial-duty doctrine, mandamus lies to compel a public board to perform a duty that is clear and certain and involves no exercise of discretion. *State Ex Rel. Perkins v. Lee*, 142 Fla. at 154.

II. The record establishes, as a matter of law, that Mr. Lewis's disability was incurred in the line of duty. Two independent evidentiary anchors prove the predicate: (a) the contemporaneous workers' compensation award for the same injury, which necessarily determined that the injury arose out of and in the course of employment *City of Tampa v. Bartley*, 413 So. 2d at 1281.; and (b) the 2025 written confession by an original Pension Fund board member that the 1974 board denied the line-of-duty classification at the Chief's direction and not because Mr. Lewis failed to meet eligibility criteria. While workers' compensation determinations are not always preclusive in pension proceedings, they are highly probative and, here, un rebutted. The board member's confession eliminates any factual dispute about the board's true basis: political animus, not eligibility. Together, these facts conclusively satisfy the ordinance's objective predicate that the disability was incurred in the line of duty.

III. Having established the predicate, the Fund's duty to pay 65% is clear and enforceable by mandamus. Florida courts compel payment of compensation fixed by law when the right is clear and the duty is purely ministerial. *State Ex Rel. Perkins v. Lee*, 142 Fla. at 154. The Pension Fund cannot substitute political direction for statutory criteria. The 1974 board's deviation from the ordinance rendered its action ultra vires to the extent it denied the statutory rate. The current Fund inherits the legal obligation to correct the classification and apply the mandated rate. Prospective compliance is required under Fla. Stat. § 112.66, which governs administration and payment of public retirement benefits and supports equitable, prospective correction when a member's statutory entitlement has been misapplied. Fla. Stat. Ann. § 112.66.

IV. Statutes of limitation and laches do not bar mandamus to compel performance of a continuing ministerial duty to pay a salary or pension fixed by law. *State ex rel. Perkins v. Lee*, 142 Fla. 154 (1940), holds that statutes of limitations applicable to ordinary actions generally do not apply to mandamus proceedings to enforce salaries fixed by statute. *State Ex Rel. Perkins v. Lee*, 142 Fla. at 154. A pension benefit rate fixed by ordinance is materially analogous: it is compensation set by law for qualifying service-related disability. The duty to pay the lawful rate recurs with each payment; continuing underpayment does not ripen into immunity. Nor does laches bar relief where, as here, (1) the Fund has continuously controlled the records and classification, (2) the member has received ongoing reduced payments under a misclassification driven by official misconduct, and (3) the key facts have only now been confirmed by the 2025 confession. Florida courts are reluctant to apply laches against a claimant seeking lawful compensation when the governmental body's own wrongful act created the delay or ongoing violation.

V. The 1974 appellate reversal does not preclude relief because the new, dispositive evidence shows the decision rested on improper, non-statutory grounds, and the Fund's duty is continuing. The board member's 2025 confession is quintessential newly discovered evidence that could not reasonably have been obtained earlier and reveals that the original decision was procured by political direction rather than an eligibility determination. *Id.* at 154. Moreover, res judicata and collateral estoppel are ill-suited to bar a mandamus claim enforcing a continuing ministerial duty to pay the correct statutory rate prospectively, especially where the operative facts (the confession) post-date the prior judgment and directly undermine the integrity of the original classification. Fla. Stat. Ann. § 90.803(22). The court need not unwind historic payments to grant prospective relief compelling the correct rate now.

- VI. The City's 2024 payment does not moot or satisfy the Fund's statutory obligation. The Fund publicly asserts independence from the City. The City's one-time consent payment neither reclassifies the pension nor alters the Fund's ongoing payment obligations under the ordinance. *State v. City of Miami*, 379 So. 2d at 651. Acceptance of that payment does not waive statutory rights against a separate entity, and there is no release of claims against the Fund. The controversy remains live because the Fund continues to pay at 32.5% and refuses reclassification. *Id.* at 651.
- VII. Anticipated defenses fail on the merits. (A) Discretion: The Fund may argue it retained discretion to weigh evidence and deny line-of-duty status. Even if fact-finding involves judgment, once the predicate is established, the rate is nondiscretionary. Here, the Fund's own confessor admits eligibility was not the reason for denial; thus, any asserted discretion was abused or not exercised at all. Mandamus lies to correct a refusal to act in accordance with controlling law. *State Ex Rel. Perkins v. Lee*, 142 Fla. at 154. (B) Exhaustion/administrative finality: The Fund has taken the position that its 1974 decision is final. But a continuing underpayment founded on ultra vires grounds can be corrected prospectively without upsetting administrative finality; courts routinely compel current compliance with ministerial duties notwithstanding historic error. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1033. (C) Equitable prejudice: The Fund may assert detrimental reliance on budgetary expectations. Fiscal impact cannot excuse noncompliance with statutory compensation; the rule of law prevails over convenience. *City of Miami Beach v. Galbut*, 626 So. 2d 192, 192 (Fla. Jan. 1993). (D) Workers' compensation irrelevance: While not automatically preclusive, the workers' compensation award is powerful corroboration of line-of-duty causation, and the 2025 confession removes any residual doubt about eligibility. *City of Tampa v. Bartley*, 413 So. 2d at 1280.
- VIII. Remedy. The Court should issue a writ compelling the Fund to: (1) reclassify Mr. Lewis's disability retirement as line-of-duty under the 1974 ordinance; (2) pay the 65% rate prospectively beginning with the next payable cycle following the Court's order, consistent with Fla. Stat. § 112.66 General Provisions for Retirement Systems; and (3) adjust administrative records accordingly. The Court may reserve or decline to reach retrospective monetary adjustments if unnecessary to grant prospective relief, thereby avoiding any limitations disputes while vindicating the ministerial duty prospectively.

Conclusion. The ordinance fixed a 65% benefit for line-of-duty disability. Mr. Lewis's injury was in the line of duty, as proven by the workers' compensation award and confirmed by the 2025 board-member confession that the 32.5% award was politically directed, not eligibility-based. *City of Tampa v. Bartley*, 413 So. 2d at 1281. Under Florida's ministerial-duty doctrine, the Fund has a clear legal duty to reclassify and pay 65% prospectively. Perkins confirms that

limitations do not bar mandamus to enforce compensation fixed by law. *State Ex Rel. Perkins v. Lee*, 142 Fla. at 154. The Court should compel immediate prospective compliance.

VIII. Mandamus is timely and lies to compel the Pension Fund's present, ministerial duty to pay Mr. Lewis the 65% line-of-duty disability rate prospectively; § 95.11's statutes of limitation do not bar such relief, which is governed, if at all, by equitable doctrines, and each ongoing underpayment through August 2025 confirms a continuing violation warranting prospective correction.

The question before the Court is not whether Mr. Lewis may recover historic arrears: he does not seek that relief. The question is whether the Pension Fund can be compelled now to perform a present, nondiscretionary duty to pay the correct line-of-duty disability rate, fixed by the governing plan/ordinances, on a going-forward basis. Florida law answers yes. Where compensation is fixed by law, mandamus lies to compel the governmental payor to perform its current duty, and ordinary statutes of limitations do not bar the proceeding. *State ex rel. Perkins v. Lee*, 142 Fla. 154 (1940) (holding that statutory limitation periods applicable to ordinary actions do not generally apply to mandamus proceedings to enforce salaries fixed by statute, with timeliness governed by equitable principles such as laches). *Id.* at 154.

The 1974 plan/ordinances established a clear dichotomy: 65% for line-of-duty disability and 32.5% for non-line-of-duty disability. On the undisputed facts, Mr. Lewis suffered a line-of-duty injury; he had no disciplinary or eligibility defect; he was awarded workers' compensation for the work-related injury; and, critically, an original 1974 Pension Board member provided a written confession in January 2025 that the Board denied the line-of-duty classification at the Chief's directive and not because of ineligibility. *City of Tampa v. Bartley*, 413 So. 2d at 1281. Once eligibility is established, the plan fixes the rate. Paying the plan-mandated percentage is therefore a ministerial act, not a discretionary one. The Fund's ongoing payment at 32.5%

through August 2025 is a continuing nonperformance of a present duty that this Court can compel prospectively without adjudicating or awarding past damages.

Perkins controls the limitations question. Mandamus to enforce an ongoing compensation obligation fixed by law is not barred by Fla. Stat. § 95.11, Florida Statutes Section 95.11. The statute regulates “actions” of specified types: mandamus is an extraordinary writ whose timeliness is traditionally assessed by equity, not statutory limitation, absent a specific legislative directive making a limitations period applicable to mandamus. No such directive exists here. Because Mr. Lewis seeks only to compel present and future payments at the correct rate—and expressly disclaims recovery of past-due installments—the petition falls squarely within Perkins’s protection. *State Ex Rel. Perkins v. Lee*, 142 Fla. at 154. The Fund’s reliance on § 95.11 fails as a matter of law. Florida Statutes Section 95.11.

The continuing-violation character of this dispute underscores timeliness. Each month the Fund issues a pension check at 32.5% rather than 65%, it breaches a current, ongoing duty imposed by the plan. Florida courts routinely treat salary and pension underpayments as recurring noncompliance where prospective mandamus may issue to correct future payments, even if recovery of historical installments may be separately constrained. *Bergman v. Bergman*, 145 Fla. at 10. Here, the controversy is live today; the wrongful classification persists; and the relief sought—correcting the rate going forward—addresses only current and future conduct.

Anticipated defenses do not alter this analysis. First, any assertion that reclassification is discretionary misstates the plan. Discretion ends where the legal criteria are met. The 2025 confession and the workers’ compensation award confirm that the original denial was not an eligibility determination but an unlawful deviation driven by the Chief’s directive. *City of Tampa v. Bartley*, 413 So. 2d at 1281. With eligibility established, the duty to pay 65% is ministerial.

Second, the Fund's claimed structural independence from the City of Tampa is irrelevant. The duty arises from the Fund's own governing plan; mandamus runs to the body with the legal obligation, regardless of municipal separateness. Third, prior appellate reversal decades ago does not bar prospective relief today. The present petition rests on materially different, subsequently available evidence (the 2025 board-member confession) and seeks only prospective enforcement against an ongoing violation. Res judicata and law-of-the-case doctrines do not preclude relief where the operative facts have changed and the remedy sought is prospective compliance with a continuing duty. *State Ex Rel. Perkins v. Lee*, 142 Fla. at 154.

Nor can laches defeat relief limited to prospective performance. Laches requires both delay and prejudice. The Fund cannot demonstrate legal prejudice in being required to follow its plan prospectively. Correcting the rate going forward imposes only the lawful obligation the Fund has always owed; there is no evidentiary prejudice because the dispositive fact—the line-of-duty nature of the injury—is corroborated by the workers' compensation award and the 2025 confession. *City of Tampa v. Bartley*, 413 So. 2d at 1281. Equity does not countenance perpetual underpayment of a statutory pension because the Fund benefitted from its own wrongful classification for decades. Public fiduciaries may not invoke delay to perpetuate ultra vires conduct. *Florida Sheriffs Ass'n v. Dept. of Admin.*, 408 So. 2d at 1034–1037.

Accordingly, because the petition seeks to compel only ongoing prospective payment at the plan-mandated 65% rate, and because the Fund continues to pay at 32.5% through August 2025 notwithstanding incontrovertible confirmation of a line-of-duty injury, the extraordinary writ should issue. Under Perkins, Fla. Stat. § 95.11 does not bar this mandamus proceeding; any equitable timeliness defense fails; and the Court should order the Fund to prospectively pay

Mr. Lewis at 65% beginning immediately and to maintain that rate henceforth. *State Ex Rel.*

Perkins v. Lee, 142 Fla. at 154.

IX. The Tampa Fire and Police Pension Fund was unjustly enriched by knowingly misclassifying Mr. Rufus Lewis's 1974 line-of-duty disability as non-line-of-duty to pay 32.5% rather than the 65% mandated by the governing plan, thereby retaining the measurable financial difference for decades; under Florida's unjust enrichment doctrine, equity and good conscience require the Fund to disgorge the retained benefit and pay Mr. Lewis the full 65% going forward, with restitution of past underpayments.

Florida law provides that a plaintiff establishes unjust enrichment by showing: (1) he conferred a benefit on the defendant; (2) the defendant had knowledge of the benefit; (3) the defendant accepted and retained the benefit; and (4) it would be inequitable for the defendant to retain the benefit without paying fair value. See *Della Ratta v. Della Ratta*, 927 So. 2d 1055, 1060 (Fla. 4th DCA 2006). *Della Ratta v. Della Ratta*, 927 So. 2d at 1060. Each element is satisfied on undisputed or now-admitted facts.

Benefit conferred. The governing 1974 plan obligated the Fund to pay 65% for line-of-duty disability and 32.5% for non-line-of-duty. Mr. Lewis's injury was work-related and eligible for the 65% classification. By receiving only 32.5% instead of 65% from August 1974 to the present, Mr. Lewis involuntarily furnished the Fund with the difference—i.e., the Fund retained assets it was duty-bound to disburse. *City of Tampa v. Bartley*, 413 So. 2d at 1281. The "benefit" in unjust enrichment is not confined to a direct payment by the plaintiff; it includes a defendant's retention of money it should have paid but wrongfully kept. *Sharp v. Bowling*, 511 So. 2d 363, 365 (Fla. Dist. Ct. App. Jan. 1987). The measurable benefit is the actuarially determinable spread between 65% and 32.5% for the entire payment period, plus time-value/interest as appropriate to make restitution complete.

Knowledge. The Fund knew of the benefit at inception. One of the 1974 board members has confessed in writing that the board classified Mr. Lewis at 32.5% at the Chief's direction—not because criteria for line-of-duty were unmet. *City of Tampa v. Bartley*, 413 So. 2d at 1281. The Fund also knew its plan mandated 65% for line-of-duty disabilities and, despite the workers' compensation award confirming the injury's work-related nature, persisted in paying the lower rate. *Id.* at 1281. Continuing the 32.5% payments after the 2025 confession further cements knowledge of the retained benefit. *Della Ratta v. Della Ratta*, 927 So. 2d at 1059.

Acceptance and retention. For more than five decades the Fund accepted the windfall created by an intentional misclassification, using those withheld amounts for its own purposes (investment and reserve), while continuously paying Mr. Lewis at 32.5%. *City of Tampa v. Bartley*, 413 So. 2d at 1281. Post-2024, the Fund publicly disclaimed any connection to the City's consent payment and still refused to reclassify, thereby intentionally retaining the differential that should have been paid to Mr. Lewis under the plan. *Sharp v. Bowling*, 511 So. 2d at 365. This is classic retention of a benefit without compensation to the conferor. *Della Ratta v. Della Ratta*, 927 So. 2d at 1059.

Inequity of retention. Equity will not allow a fiduciary pension fund to keep money it withheld through admitted misconduct. The 2025 confession removes any factual dispute about eligibility and intent; the board's action was not a good-faith error but a deliberate deprivation undertaken at the behest of a hostile Chief of Police. Where the defendant's hands are unclean and the plaintiff's entitlement is clear under the governing plan, Florida courts order disgorgement to prevent unjust enrichment. *Commerce v. Equity*, 695 So. 2d 383, 388 (Fla. Dist. Ct. App. Jan. 1997). The Fund's ongoing refusal to correct the classification, even after a

workers' compensation award and the board member's confession, renders continued retention inequitable as a matter of law. *City of Tampa v. Bartley*, 413 So. 2d at 1281.

Anticipated defenses fail. Statute of limitations/laches: Unjust enrichment claims tied to a series of underpayments accrue with each underpayment; at a minimum, all underpayments within the applicable limitations period are recoverable, and continuing-violation principles support restitution forward from the filing date. Fla. Stat. Ann. § 95.11. Moreover, the Fund's fiduciary status and concealment of the true basis for the 1974 decision (revealed only in 2025) toll or estop limitations and laches. Florida Statute of Limitations - Tolling Provisions. Mr. Lewis diligently pursued relief in the 1970s, prevailed at trial, and continued receiving the reduced amount only because of an appellate reversal: equity does not penalize him for the Fund's concealed misconduct now admitted by an insider witness. *Commerce v. Equity*, 695 So. 2d at 388.

Res judicata/collateral estoppel: The earlier appellate reversal did not adjudicate unjust enrichment predicated on a later-discovered confession of intentional misclassification; nor did it resolve the equitable question whether the Fund may retain the financial differential after admitting its conduct was not grounded in plan criteria. Newly discovered evidence of fraud or bad faith defeats preclusion and reopens equitable remedies. *Vest v. Travelers Ins. Co.*, 753 So. 2d at 1275. The workers' compensation award, while not binding on the Fund's classification, corroborates line-of-duty causation and undermines any suggestion that the 32.5% rate reflected a good-faith dispute. *City of Tampa v. Bartley*, 413 So. 2d at 1281.

Governmental immunity/sovereign protections: Unjust enrichment is an equitable restitutionary claim that Florida courts permit against municipal entities acting in proprietary capacities, including pension funds, especially where the relief sought is disgorgement of

the Fund does not benefit from its misconduct. This result precisely implements Della Ratta's mandate that a defendant may not retain a benefit conferred under circumstances that make retention unjust. *Id.* at 1059.

Bottom line: The Fund received and retained a measurable financial benefit for decades by knowingly misclassifying Mr. Lewis's line-of-duty disability and paying 32.5% instead of the plan-mandated 65%. Under Florida's unjust enrichment doctrine, and in light of the 2025 confession confirming intentional misclassification, equity and good conscience compel disgorgement and full payment to Mr. Lewis. *Sharp v. Bowling*, 511 So. 2d at 365.

X. The Fund was unjustly enriched: by withholding the additional 32.5% and attendant arrears that the 1974 plan mandated for a line-of-duty disability, the Tampa Fire and Police Pension Fund received and retained a direct, non-gratuitous benefit—preservation of its corpus—despite full knowledge of Mr. Lewis's line-of-duty injury and the board's improper 1974 directive; equity compels restitution of the unpaid differential with prejudgment interest under Florida's unjust enrichment doctrine.

Florida law requires proof that (1) the plaintiff conferred a benefit on the defendant, (2) the defendant had knowledge of the benefit, (3) the defendant accepted and retained the benefit, and (4) the circumstances render retention inequitable. *Della Ratta v. Della Ratta*, 927 So. 2d 1055, 1059 (Fla. 4th DCA 2006). *Della Ratta v. Della Ratta*, 927 So. 2d at 1059. Each element is satisfied on this record.

First, Mr. Lewis conferred a direct, cognizable benefit upon the Fund—preservation and augmentation of its treasury—by the Fund's nonpayment of the additional 32.5% and arrears that were legally expected under the 1974 ordinance for a line-of-duty disability. *City of Tampa v. Bartley*, 413 So. 2d at 1281. The plan fixed line-of-duty disability at 65% and non-line-of-duty at 32.5%. Mr. Lewis's injury was work-related, as later confirmed by the workers' compensation award, and there were no disqualifying separation issues. By classifying him at 32.5% and

refusing to reclassify, the Fund retained monies it otherwise was obligated to disburse. That retention is a benefit “conferred” in restitutionary terms because the counterfactual payment would have diminished the Fund’s corpus: its nonpayment preserved the corpus dollar-for-dollar. *Sharp v. Bowling*, 511 So. 2d at 365. No intervening entity breaks the chain: the City’s 2024 consent payment was expressly disclaimed by the Fund as unrelated to its obligations and did not alter Fund disbursements. Thus, the benefit ran directly to the Fund, not incidentally through a third party.

Second, the Fund had knowledge of and accepted the benefit. The Fund was aware of the workers’ compensation award recognizing a work-related injury; it was on notice that its plan required 65% for line-of-duty disabilities; and in January 2025, it received a written confession from an original board member admitting that the 1974 denial of line-of-duty classification was directed by the then-Chief and not based on eligibility. *City of Tampa v. Bartley*, 413 So. 2d at 1281. Notwithstanding this knowledge, the Fund deliberately continued paying only 32.5% through August 14, 2025. The continued underpayment after notice constitutes acceptance and retention of the cost savings—the precise benefit at issue. *Sharp v. Bowling*, 511 So. 2d at 365.

Third, the benefit was non-gratuitous and accompanied by a reasonable expectation of payment from the Fund. The operative ordinance mandated payment at 65% for line-of-duty disability; Mr. Lewis immediately contested the denial, prevailed at the trial level, pursued appellate relief, and has continued to seek reclassification and arrears. These facts defeat any suggestion of donative intent and establish that Mr. Lewis expected compensation from the Fund itself. This case is the inverse of *Tooltrend, Inc. v. CMT Utensili SRL*, 198 F.3d 802 (11th Cir. 1999), where the claimant acted for its own business interests without a reasonable expectation of payment from the defendant. *Tooltrend, Inc. v. CMT Utensili SRL*, 198 F.3d 802, 802 (11th

Cir. Jan. 1999). Here, the expectation is anchored in the plan's mandatory terms and Mr. Lewis's persistent pursuit of the owed differential.

Fourth, equity forbids the Fund's retention. The cost savings the Fund has retained are the direct product of an admittedly improper 1974 directive and the Fund's present-day refusal to correct classification despite uncontroverted evidence of a line-of-duty injury. *City of Tampa v. Bartley*, 413 So. 2d at 1281. The City's 2024 payment neither compensates the differential nor alters the equities: the Fund declares its independence from the City; the payment did not modify the Fund's obligations or rates; and no offset applies because the payment addressed only the City's exposure, not the Fund's unjust retention. Allowing the Fund to continue retaining the savings would reward admitted misconduct and perpetuate an inequity that Florida restitution law is designed to remedy. *Commerce v. Equity*, 695 So. 2d at 388.

Anticipated defenses fail. Prior appellate reversal does not bar restitution because unjust enrichment provides quasi-contractual relief where legal remedies proved inadequate or were compromised by later-revealed wrongdoing; the 2025 board confession is material, newly available evidence confirming the lack of eligibility basis for the 1974 decision. Statute-of-limitations arguments do not defeat the ongoing unjust retention of benefits: each monthly underpayment is a fresh retention of the differential, and the Fund's continued refusal to reclassify through August 14, 2025 sustains a present claim for restitution of the unpaid differential within the applicable period, along with equitable tolling grounded in concealment of the decision's true basis. Florida Statute of Limitations - Tolling Provisions. Sovereign immunity does not categorically bar unjust enrichment claims against public entities; Florida recognizes restitution against governmental bodies where equity requires and where the claim does not contravene an express legislative appropriation. Waiver of Sovereign Immunity in Tort Actions.

Ordering the Fund to disgorge the specific, identifiable savings it retained by not paying the mandated differential does not rewrite the plan: it enforces the value the plan required and equity demands.

Accordingly, the Court should find that Mr. Lewis conferred a direct, non-gratuitous benefit on the Fund; that the Fund knowingly accepted and retained that benefit; and that continued retention is inequitable. The appropriate remedy is restitution of the 32.5% differential from August 1974 forward, associated arrears, and prejudgment interest, together with prospective correction to the 65% line-of-duty rate. This relief vindicates Florida's unjust enrichment doctrine and prevents the Fund from profiting from its admitted, decades-long underpayment. *Della Ratta v. Della Ratta*, 927 So. 2d at 1059.

XI. Under Florida law of money had and received/unjust enrichment, the Pension Fund holds and has retained the difference between the 65% line-of-duty disability benefit owed under the 1974 plan and the 32.5% it chose to pay; given the 2025 board member's confession that the misclassification was intentional and not grounded in eligibility, equity and good conscience require restitution of all underpaid amounts and reclassification to the 65% rate going forward.

Florida recognizes an action for money had and received as a form of unjust enrichment to recover funds that, in equity and good conscience, belong to the plaintiff. See *Sharp v. Bowling*, 12 Fla. L. Weekly 1660 (1987) (unjust enrichment exists where a party receives a benefit to which it is not entitled and another bears the cost). *Sharp v. Bowling*, 511 So. 2d at 363. The elements articulated in *Della Ratta v. Della Ratta*, 927 So. 2d 1055 (Fla. 4th DCA 2006), are satisfied here: (1) Mr. Lewis conferred a benefit on the Fund; (2) the Fund had knowledge of the benefit; (3) the Fund accepted and retained that benefit; and (4) the circumstances render retention inequitable without paying fair value. *Della Ratta v. Della Ratta*, 927 So. 2d at 1055.

First, Mr. Lewis conferred a direct, quantifiable monetary benefit on the Fund: the Fund withheld one-half of the line-of-duty disability pension it was obligated to pay (32.5% paid instead of 65%), and retained the differential every month since August 1974. Where a payor is systematically underpaid on a fixed statutory/plan obligation and the fiduciary retains the shortfall, Florida courts treat the retained amounts as a benefit unjustly held. *Sharp v. Bowling*, 511 So. 2d at 365. The benefit is not speculative—it is the precise delta between the 65% due and the 32.5% paid, compounded across each payment period. *City of Tampa v. Bartley*, 413 So. 2d at 1281.

Second, the Fund had knowledge of the benefit and the basis of entitlement. The governing ordinances in 1974 expressly provided a 65% disability retirement for line-of-duty injuries. *Id.* at 1281. The Fund was on contemporaneous notice that Mr. Lewis suffered an on-duty injury—indeed, the workers' compensation award confirmed the work-related nature of the injury, and the Fund's own board received and acted on the application. *Id.* at 1281. The 2025 written confession by an original board member eliminates any doubt: the board knowingly misclassified Mr. Lewis at the 32.5% rate at the instruction of the police chief, not because of ineligibility. Knowledge is thus admitted, and scienter aggravates the inequity.

Third, the Fund accepted and retained the benefit. Acceptance is demonstrated by the Fund's decades-long practice of paying only 32.5% and keeping the unpaid balance within the trust corpus rather than disbursing it to Mr. Lewis. *Della Ratta v. Della Ratta*, 927 So. 2d at 1059. Continued retention after the 2025 confession further establishes ongoing acceptance with full knowledge of the wrongful basis for the underpayment. *Sharp v. Bowling*, 511 So. 2d at 365.

Fourth, equity precludes the Fund's continued retention. Sharp teaches that unjust enrichment lies where one party keeps a benefit to which it is not entitled and another bears the

cost. *Id.* at 365. Here, the cost borne by Mr. Lewis is profound: for over fifty years he has lived on half the line-of-duty disability pension guaranteed by the plan, while the Fund preserved the difference. *City of Tampa v. Bartley*, 413 So. 2d at 1281. The Fund's role as a fiduciary to its members amplifies the inequity; a fiduciary cannot invoke its own deliberate breach to retain plan assets that belong to a particular beneficiary. The 2025 confession strips away any plausible equitable defense: the misclassification was intentional, retaliatory, and untethered to plan criteria.

The Fund's anticipated defenses fail. Res judicata or law-of-the-case from the 1970s appellate reversal cannot bar a quasi-contract claim for restitution grounded in newly discovered, material evidence of intentional misclassification by the adjudicating body itself. *Commerce v. Equity*, 695 So. 2d at 388. The prior litigation addressed classification under plan terms on the record then before the court: it did not adjudicate a claim for money had and received based on later-disclosed misconduct. *Della Ratta v. Della Ratta*, 927 So. 2d at 1059. The 2025 confession constitutes newly discovered evidence of intrinsic wrongdoing by the decisionmaker that could not, with due diligence, have been presented earlier and that goes to the heart of entitlement. *Bergman v. Bergman*, 145 Fla. at 10. Equity recognizing money had and received is particularly apt where legal remedies proved inadequate due to concealed misconduct. *Sharp v. Bowling*, 511 So. 2d at 365.

Limitations defenses likewise do not withstand scrutiny. In unjust enrichment and money-had-and-received claims involving a series of periodic underpayments, each wrongful retention of the monthly differential constitutes a discrete instance of unjust enrichment for which the statute runs separately, preserving recovery for all underpayments within the applicable look-back. *Commerce v. Equity*, 695 So. 2d at 388. Moreover, the fraudulent

concealment evidenced by the 2025 confession tolls limitations and laches; the board's intentional misclassification, directed by the police chief and masked as a discretionary determination, prevented Mr. Lewis from discovering the true basis for the Fund's decision for decades. Florida Statute of Limitations - Tolling Provisions. Equity will not permit a fiduciary to profit from its own concealment to defeat restitution.

Nor does the City of Tampa's 2024 consent payment alter the analysis. *City of Tampa v. Bartley*, 413 So. 2d at 1280. The Fund itself asserted that it operates independently from the City and that the City's payment did not satisfy or address the Fund's obligations. Accepting the Fund's own position, the 2024 payment cannot constitute satisfaction, setoff, or ratification of the Fund's underpayments. At most, any setoff argument fails for lack of identity of obligor and obligation and because the City's payment was not allocated to, or accepted as, pension benefits due under the plan. *Id.* at 1281.

Finally, the merits are uncontested on this record. The plan mandated 65% for line-of-duty disability; Mr. Lewis's injury was line-of-duty, as corroborated by workers' compensation and now by the board member's confession that eligibility was never the issue. *Id.* at 1281. The Fund's refusal to reclassify and restore the correct benefit after the 2025 admission transforms past unjust enrichment into an ongoing one. *Sharp v. Bowling*, 511 So. 2d at 365. Equity demands restitution of the retained differential and prospective compliance with the plan. The appropriate remedy is an order requiring: (a) reclassification of Mr. Lewis's disability retirement as line-of-duty; (b) payment of all past-due differentials for the applicable recovery period, with prejudgment interest to fully disgorge the benefit unjustly retained; and (c) payment of the 65% benefit prospectively. This relief restores the status quo the plan required in 1974 and prevents

the Fund from continuing to hold money that, in equity and good conscience, belongs to Mr. Lewis. *Della Ratta v. Della Ratta*, 927 So. 2d at 1059.

XII. The Fund's intentional misclassification and concealment tolled limitations until the 2025 confession; therefore, Mr. Lewis's money-had-and-received claim for restitution of the 32.5% differential is timely and must be granted with prejudgment interest and prospective reclassification.

This case presents classic fraudulent concealment tolling. The 2025 written confession by an original Pension Fund board member establishes that in 1974 the board, acting on the Police Chief's directive and animus, intentionally denied Mr. Lewis the line-of-duty classification and paid only 32.5% despite his qualifying line-of-duty injury. Those concealed, nonpublic facts were uniquely within the Fund's knowledge and contradicted the governing plan. Under Florida law, fraudulent concealment tolls the statute of limitations when (1) the defendant wrongfully conceals the operative facts; (2) the concealment is successful such that the plaintiff did not, and could not with reasonable diligence, discover the facts; and (3) the concealment caused the late filing. Florida Statute of Limitations - Tolling Provisions at 1(f); *Bergman v. Bergman*, 145 Fla. at 10. Each element is satisfied here.

First, wrongful concealment. The confession admits affirmative misconduct: the board knowingly misclassified Mr. Lewis at the Chief's behest rather than applying the plan's line-of-duty standard. That is more than a mere adverse decision—it is extrinsic fraud that corrupted the classification process and concealed the true basis of the Fund's action. *City of Tampa v. Bartley*, 413 So. 2d at 1281. The Fund consistently presented its reduced rate as a legitimate outcome while its actual predicate—a directive born of animus—was hidden from Mr. Lewis and the public. Such affirmative misrepresentation and nondisclosure, where the Fund owed fiduciary duties to its members and a duty to administer the plan in accordance with law, constitutes wrongful concealment. *Id.* at 1281.

Second, successful concealment and lack of actual or constructive knowledge. Until January 2025, Mr. Lewis had no access to the board's secret motive and directive. The contemporaneous workers' compensation award confirmed his injury was work-related, yet the Fund persisted in its contrary pension classification: that conflict did not reveal the concealed animus or directive. *Id.* at 1281. Prior litigation resolved legal consequences of the sparse record then available; it did not disclose the intentional misclassification. Reasonable diligence—pursuing benefits, litigating, and receiving a workers' compensation ruling—could not have unearthed the board's hidden rationale without an insider admission or comparable documentary proof. The 2025 confession is the first credible, particularized evidence exposing the intentional wrongdoing. Thus the concealment was successful, and Mr. Lewis neither actually nor constructively knew the operative facts before 2025.

Third, causation. The very reason Mr. Lewis could not timely plead a money-had-and-received claim grounded in intentional misclassification was the Fund's concealment of its true basis for paying only 32.5%. The clock could not run on a claim whose essential facts were deliberately hidden. Florida Statute of Limitations - Tolling Provisions. The limitations period was therefore tolled until the date of discovery—January 2025—at which point the period resumed. . Filing within four years of that discovery renders the restitution claim timely. Florida Statute of Limitations.

With tolling established, the equitable claim for money had and received is straightforward. Each monthly underpayment represents money the Fund retained that, in equity and good conscience, belongs to Mr. Lewis—the 32.5% differential between the 65% line-of-duty benefit the plan required and the 32.5% actually paid. See *Della Ratta v. Della Ratta*, 927 So. 2d 1055 (Fla. 4th DCA 2006) (unjust enrichment requires benefit conferred, knowledge,

acceptance/retention, and inequity in retention). *Della Ratta v. Della Ratta*, 927 So. 2d at 1055. Mr. Lewis conferred the benefit through forfeited pension amounts; the Fund knew of and retained that benefit; and retention is inequitable given the confession proving intentional misclassification and the workers' compensation award corroborating a line-of-duty injury. Restitution of the retained differential, with prejudgment interest, is required.

Anticipated defenses fail. The Fund may argue that a four-year limitation bars recovery or that each installment accrued decades ago. Tolling defeats that position. Fraudulent concealment suspends the running of limitations until actual or constructive discovery: here, no earlier than January 2025. Florida Statute of Limitations - Tolling Provisions. At minimum, all differentials within four years after discovery are recoverable. Further, because accrual of a money-had-and-received claim turns on wrongful retention, and the Fund's fraud concealed the wrongful nature of that retention throughout, a court sitting in equity should permit recovery of the full course of retained differentials once the concealment is unveiled, particularly against a fiduciary fund that profited from its own fraud. *Della Ratta v. Della Ratta*, 927 So. 2d at 1059.

Any reliance on res judicata or collateral estoppel is misplaced. The 2025 confession constitutes newly discovered evidence of extrinsic fraud—misconduct that prevented a fair presentation of the true facts in the earlier proceeding. Florida courts do not allow a party to invoke preclusion to shield a judgment procured or preserved through concealed fraud. *Bergman v. Bergman*, 145 Fla. at 10. Because the intentional directive and animus were undisclosed and undiscoverable through reasonable diligence, the prior appellate reversal cannot bar this equitable restitution claim grounded in facts that could not have been litigated previously. *Commerce v. Equity*, 695 So. 2d at 383.

Nor can the Fund invoke the City's 2024 consent payment. The Fund has declared itself independent of the City and continued to pay only 32.5%. The City's payment neither offsets the Fund's liability nor cures its unjust enrichment. *Sharp v. Bowling*, 511 So. 2d at 365. The benefit unjustly retained sits with the Fund, not the City; Della Ratta's focus is the defendant's retention of the plaintiff's money in inequitable circumstances—precisely what persists here. *Della Ratta v. Della Ratta*, 927 So. 2d at 1059.

Finally, equitable considerations strongly favor relief. Pension trustees owe fiduciary duties to administer benefits in accordance with plan terms and law. The intentional misclassification and decades-long concealment breached those duties. *City of Tampa v. Bartley*, 413 So. 2d at 1281. Equity will not permit a fiduciary to profit from its fraud by invoking limitations it tolled through concealment. Florida Statute of Limitations - Tolling Provisions. The Court should hold the claim timely, award restitution of the 32.5% differential with prejudgment interest, and order prospective reclassification to the 65% line-of-duty benefit to prevent further unjust enrichment. *Commerce v. Equity*, 695 So. 2d at 388.

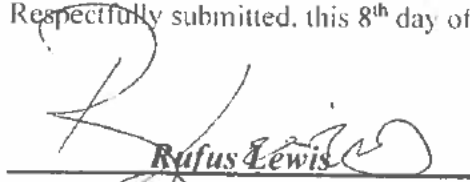
CONCLUSION

For five decades, the Fund has paid Mr. Rufus Lewis only 32.5% despite the plan's plain text mandating 65% for line-of-duty disability, the contemporaneous workers' compensation award confirming a line-of-duty injury, and now the 2025 written confession by an original board member admitting the 1974 denial was politically directed—not eligibility-based. Under Florida's plain-meaning contract doctrine, vested-rights principles, and the Contract Clause, the Fund's 1974 deviation was ultra vires and void ab initio. Each monthly underpayment is a continuing breach within § 95.11(2)(b), and, independently, the Fund is equitably estopped from asserting limitations due to its misconduct and concealment. The Fund's decades-long refusal to honor the 65% rate—especially after the 2025 confession—constitutes statutory bad faith under § 624.155(1)(b)1, with accrual renewed by each post-January 2025 denial and underpayment. A live, justiciable controversy exists today, and the Fund's duty under § 112.66 to pay the ministerial 65% rate upon a qualifying line-of-duty disability is clear: mandamus lies to compel prospective compliance, unimpeded by legal limitation periods. Equity also compels restitution for unjust enrichment and money had and received: the Fund retained the exact differential it was obligated to pay, and prejudgment interest must make Mr. Lewis whole. The Court should: (1) declare that Mr. Lewis's disability retirement is line-of-duty with a 65% benefit; (2) order reclassification effective August 1974; (3) enter judgment for all underpaid amounts from August 1974 to present, with prejudgment interest; (4) compel the Fund by mandamus or equivalent order to prospectively pay the 65% rate; (5) enter judgment on the continuing breach-of-contract and unjust-enrichment claims; and (6) adjudicate statutory bad-faith liability under § 624.155(1)(b)1 for the Fund's continuing refusal to settle and pay in good faith. The law, the record, and equity converge on one result: immediate reclassification to line-of-duty and full restitution of the 32.5% differential with interest.

MOTION FOR PUNITIVE DAMAGES, FLA. STAT. § 768.72

Plaintiff herein Motions for Punitive Damages pursuant to Fla. Stat. § 768.72.

Respectfully submitted, this 8th day of October 2025.


Rufus Lewis

Mr. Rufus Lewis, *pro se*



CERTIFICATE OF SERVICE

CASE NUMBER: _____

IN THE MATTER OF:

RUFUS LEWIS, Plaintiff,

v.

**CITY PENSION FUND FOR FIREFIGHTERS AND POLICE OFFICERS
IN THE CITY OF TAMPA, Defendant(s).**

This is to certify that a true copy of the foregoing captioned case was served upon
Defendant on Wednesday, the 8th of October 2025, at the following address:

City Pension Fund for Firefighters and Police Officers in the City of Tampa

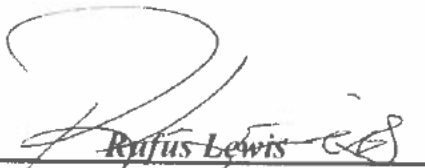
3001 N. Boulevard, Tampa, Florida 33603

Phone: (813) 274-8550

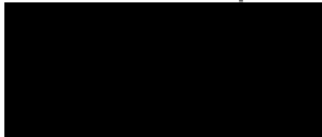
Fax: (813) 274-7504

Email: pension@tampapension.com

Website: <https://www.tampa.gov/departments/fire-and-police-pension>


Rufus Lewis

Mr. Rufus Lewis, *pro se*



**IN THE CIRCUIT/COUNTY COURT OF THE THIRTEENTH JUDICIAL
CIRCUIT, IN AND FOR HILLSBOROUGH COUNTY, FLORIDA**

RUFUS LEWIS

Plaintiffs,

v.

Case Number: 25-CA-010318

Division A

CITY PENSION FUND FOR FIREFIGHTERS AND POLICE OFFICERS IN THE CITY OF
TAMPA

Defendants.

DIFFERENTIATED CASE MANAGEMENT ORDER AND
NOTICE OF HEARING ON 5/21/2026 AT 10:30 AM
(GENERAL CIRCUIT CIVIL CASES FILED ON OR AFTER JANUARY 1, 2025)

THIS CAUSE comes before the Court in accordance with Florida Rule of Civil Procedure 1.200 and Thirteenth Judicial Circuit Administrative Order S-2024-085 (*Circuit Civil Differentiated Case Management Plan*) (the “**Case Management Plan**”) or any successor administrative order.

Accordingly, it is now

FOUND, ORDERED, and ADJUDGED that:

1. **Designation of Case.** This case is preliminarily designated as a *General* civil case, as defined by Florida Rule of Civil Procedure 1.200.
2. **Plaintiff's Obligation to Serve DCM Order on All Defendants.** Consistent with the Case Management Plan, this Differentiated Case Management Order and Notice of Hearing (the “**DCM Order**”) has been generated automatically upon the filing of the complaint and must be provided to Plaintiff along with the summons. Plaintiff is **DIRECTED** to serve the DCM Order on each and every named defendant in the same manner and at the same time as the complaint itself is served.
3. **Conformity with Time Standards.** The deadlines established in this DCM Order are set in contemplation of the time standards specified in Florida Rule of General Practice and Judicial Administration 2.250(a)(1)(B).
4. **Procedure for Modification of Deadlines.** Counsel or any self-represented parties, or both, may seek to modify the deadlines set forth in this order by either:

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- a. Filing a motion in accordance with Florida Rule of Civil Procedure 1.200(e)(3) and setting it for hearing; or
- b. Stipulating to new deadlines and submitting an Amended Differentiated Case Management Order. The Amended Differentiated Case Management Order ("**Amended DCM Order**") form is available under the "Forms" tab of the undersigned's page at <http://www.fljud13.org>. The Amended DCM Order must include a date for a court-ordered case management conference (the "**Court-Ordered Case Management Conference**"). Hearing time for the Court-Ordered Case Management Conference should be secured on either a Uniform Motion Calendar ("UMC") docket or a 15-minute hearing docket.

5. **Procedure for Setting Firm Trial Date.** The deadlines set forth in this DCM Order contemplate a projected trial date within the time standards specified in Florida Rule of General Practice and Judicial Administration 2.250(a)(1)(B). A firm trial date will be set through entry of a Uniform Order Setting Trial and Pretrial at the Court-Ordered Case Management Conference or as otherwise provided in this order.

6. **Court-Ordered Case Management Conference.** It is appropriate to set a Court-Ordered Case Management Conference prior to the close of fact discovery to both assess the progress of the case and set a firm trial date.

- a. **Date and Time for Court-Ordered Case Management Set Below.** A date and time for the Court-Ordered Case Management Conference is set below.
- b. **Method of Conducting Court-Ordered Case Management Conference:** The Court-Ordered Case Management Conference will be conducted remotely through the use of the following technology and connection instructions:

The Court's ZOOM link is <https://zoom.us/j/93553574539> and ZOOM Meeting ID number is 935 5357 4539.

- c. **Attendance Mandated.** Counsel and any self-represented parties **MUST ATTEND** unless otherwise excused by the Court and must be prepared to discuss selection of a firm trial date and corresponding pretrial conference date and time.
- d. **Process for Securing Excusal from Attending the Court-Ordered Case Management Conference:**

- i. **Automatic Excusal.**

- 1. Unless otherwise ordered by the presiding judge, counsel or any self-represented parties, or both, are automatically excused from attending the Court-Ordered Case Management Conference if a Uniform Order Setting Trial and Pretrial has been submitted to and

signed by the Court at least 30 days before the date of the Court-Ordered Case Management Conference; and

2. Any party seeking to invoke this automatic excusal provision should notify the judicial assistant by email sent to the division email address within 3 business days of the date the Uniform Order Setting Trial and Pretrial is signed.

ii. **Discretionary Excusal.**

1. Counsel or self-represented parties, or both, may seek a discretionary excusal from the Court-Ordered Case Management Conference by filing a motion and submitting an agreed proposed order excusing their attendance on one of the following grounds:
 - a. The Court has signed an Amended DCM Order, either by stipulation or by filing a motion and setting a hearing, AND the Amended DCM Order sets a new Court-Ordered Case Management Conference; or
 - b. Counsel has otherwise demonstrated good cause to believe that the case is otherwise in full compliance with the Case Management Plan.
- e. **Failure to Attend Court-Ordered Case Management Conference.** The failure to attend the Court-Ordered Case Management Conference may result in the case being set for a trial date without input of the absent counsel or self-represented party, or both; dismissal of the complaint without prejudice; entry of a judicial default; monetary sanctions against counsel or any self-represented parties, or both; or any other sanctions deemed appropriate by the presiding judge.
7. **Firm Trial Date to be Set by Uniform Order Setting Trial and Pretrial.** Once a firm trial date is selected, counsel will be directed to prepare and submit through the Florida E-Portal (the “Portal”) a Uniform Order Setting Trial and Pretrial, which is available under the “Forms” tab of the undersigned’s page at <http://www.fljud13.org>. The Uniform Order Setting Trial and Pretrial will require calculation of additional deadlines in a specified manner.
8. **Requirement to Review and Comply with Administrative Order for Circuit Civil Division.** Counsel and any self-represented parties are **DIRECTED** to review and comply with all provisions of Administrative Order S-2024-046 (*Circuit Civil Division*), and any successive administrative order.
9. **Certificate of Conferral for Non-Dispositive Motions.**
 - a. **When Required.** Parties are required to confer prior to filing motions in accordance with Florida Rule of Civil Procedure 1.202.

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- b. **Cancellation of Hearing/Denial of Motion Filed Without Certificate of Conferral.** Counsel and any self-represented parties should anticipate that a hearing set on a motion that lacks such a certification will be canceled and the motion may be denied without a hearing for failure to comply with this requirement.
- c. **Form of Certificate of Conferral.** The certificate of conferral should be substantially in the following form:

Certificate of Conferral Prior to Filing

"I certify that prior to filing this motion, I attempted to resolve the matter by discussing the relief requested in this motion by [date and method of communication (select one of the following: in person, telephone, or video conference)] with the opposing party or counsel and [the opposing party or counsel did not agree to that the motion could be resolved without the necessity of a hearing] OR [the opposing party or counsel did not respond and (describe with particularity all of the efforts undertaken to accomplish dialogue with the opposing party or opposing party's counsel prior to filing the motion)]."

10. Discovery Provisions.

a. Fact Discovery.

- i. All discovery must be served in time for a timely response to be received prior to the deadline for completion of fact discovery.
- ii. All non-expert witness depositions must occur prior to the deadline for completion of fact discovery.
- iii. Failure to timely complete discovery by the deadline for completion of fact discovery may result in, among other things, exclusion of evidence or other sanctions, or both.

b. Expert Discovery.

- i. Expert disclosure must occur by the deadline indicated below.
- ii. Contemporaneous with disclosure of each expert, the disclosing party must provide to all other parties:
 - 1. No less than five proposed deposition dates, all of which must be prior to the deadline to complete expert discovery; and
 - 2. For each expert:

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- a. Identify the expert's area of expertise;
 - b. Identify the subject matter on which the expert is expected to testify;
 - c. Summarize the substance of the facts and opinions to which the expert is expected to testify; and
 - d. Summarize the grounds for each opinion.
- iii. The court may preclude an expert from testifying outside of the disclosed opinions.
 - iv. All expert witness depositions must be conducted prior to the deadline for completion of expert discovery.
 - v. It is the responsibility of counsel to select experts who:
 - 1. Are prepared to make themselves available for deposition within the expert discovery period; and
 - 2. Are prepared to respond promptly to requests for deposition dates.
 - vi. If an expert cannot be deposed prior to the deadline for completion of expert discovery despite timely and reasonable efforts of opposing counsel to secure deposition dates, that expert's testimony may be excluded at trial.

11. **Deadlines.** The deadlines set forth below are **ESTABLISHED** and will **GOVERN** this case and will be strictly enforced by the Court. Counsel and any self-represented parties are **DIRECTED** to review, calendar, and abide by them:

Action or Event	Date
Complaint filing date.	10/15/2025
Deadline for service of complaint. [120 days after filing of complaint; <i>see</i> Rule 1.070(j), Fla. R. Civ. P.]	02/12/2026
Deadline for adding parties. [150 days after filing of complaint; subject to Rule 1.210, Fla. R. Civ. P.]	03/16/2026

Deadline for service under extensions. [180 days after filing of complaint; <i>see</i> Rule 1.070(j), Fla. R. Civ. P.]	04/13/2026
Deadline for filing all objections to pleadings. [180 days after filing of complaint.]	04/13/2026
Deadline for resolution of all objections to pleadings. [200 days after filing of complaint.]	05/04/2026
Court-Ordered Case Management Conference. NOTE: This hearing will be conducted remotely. Please see paragraph 6(b) for connection instructions. [210 days after filing of complaint.]	05/21/2026 At 10:30 AM
Deadline for completion of fact discovery. [270 days after filing of complaint.]	07/13/2026
Deadline for filing motion to compel discovery. [284 days after filing of complaint.]	07/27/2026
Plaintiff's expert disclosure deadline. [300 days after filing of complaint.]	08/11/2026
Defendant's expert disclosure deadline. [330 days after filing of complaint.]	09/10/2026
Rebuttal expert disclosure deadline. [344 days after filing of complaint.]	09/24/2026
Deadline for completion of compulsory medical exam, if applicable and requested ("CME"). [390 days after filing of complaint; subject to Rule 1.360(1)(A), Fla. R. Civ. P.]	11/09/2026
Deadline for filing and service of motions for summary judgment. [400 days after filing of complaint.]	11/19/2026
Deadline for completion of alternative dispute resolution. [420 days after filing of complaint.]	12/09/2026

Deadline for completion of expert discovery. [420 days after filing of complaint.]	12/09/2026
Deadline for filing of all pretrial motions excluding motions in limine. [450 days after filing of complaint.]	01/08/2027
Deadline for resolution of all pretrial motions, including motions for summary judgment and <i>Daubert</i> motions but excluding motions in limine. [500 days after filing of complaint.]	03/01/2027
Deadline for filing of all motions in limine. [520 days after filing of complaint.]	03/19/2027
Deadline for resolution of all motions in limine. [539 days after filing of complaint.]	04/07/2027
Month and year of the projected trial term. [540 days after filing of complaint; see Florida Rule of General Practice and Judicial Administration 2.250(a)(1)(B); firm trial date will be set by entry of a Uniform Order Setting Trial and Pretrial (Revised January 1, 2025).]	April, 2027

ENTERED by the undersigned judge on the date imprinted below.


Circuit Judge

25-CA-010318 10/15/2025 2:17:08 PM

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IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA

RUFUS LEWIS,

Plaintiff

CASE NO. 25-010318

DIVISION: A

v.

CITY PENSION FUND FOR FIREFIGHTERS
AND POLICE OFFICERS IN THE CITY OF TAMPA,

Defendant.

DEFENDANT CITY PENSION FUND'S MOTION TO DISMISS

Defendant, City Pension Fund for Firefighters and Police Officers in the City of Tampa (the "Fund"), moves to dismiss the complaint of the Plaintiff, Rufus Lewis ("Lewis"), and states:

1. The Court lacks subject matter jurisdiction over the Fund, as the Fund is not a juridical body. The only juridical body is the Board of Trustees (Board) of the Fund as provided in Section 175.061(4), Fla. Stat., and Section 185.06(4), Fla. Stat.
2. The Plaintiff has failed to join an indispensable party, the City of Tampa. Plaintiff's claim is breach of contract. The pension contract, which Plaintiff failed to attach, but which is attached to the Request for Judicial Notice filed contemporaneously with this motion, is between the City of Tampa and Plaintiff. Neither the Fund nor the Board is a party to the contract.
3. The Court lacks subject matter jurisdiction over Plaintiff's tort allegations for failure to timely comply with the pre-suit requirements of Section 768.28, Fla. Stat.
4. Plaintiff's complaint is barred by sovereign immunity as Florida has not waived immunity for implied or quasi-contracts.

5. Plaintiff fails to state a cause of action for punitive damages as the Fund is immune from claims for punitive damages pursuant to Section 768.28(5), Fla. Stat.
6. Plaintiff's claims are all time-barred, on the face of the complaint, by the statute of limitations, Section 95.11(2) and (3), Fla. Stat., as the complaint states on page 17 of 61, that the action complained of occurred when Plaintiff's application for service-connected disability retirement was denied.
7. Plaintiff's complaint, on its face, is barred by judgment and res judicata. Plaintiff appealed the denial of the claimed disability benefit, which has been judicially determined to have occurred in 1983. The Second District Court of Appeal reversed a circuit court decision in Plaintiff's favor and reinstated the order of the Board denying the claimed disability benefit in *City of Tampa v. Lewis*, 488 So. 2d 860 (Fla. 2d DCA 1986). The Florida Supreme Court declined review in *Lewis v. City of Tampa*, 494 So. 2d 1151 (Table) (Fla. 1986).
8. Plaintiff's complaint, on its face, is barred by the doctrines of payment, waiver, and accord and satisfaction. As alleged on the face of the complaint at pages 17-18, the City made an agreement with Plaintiff and issued a payment to Plaintiff of \$250,000 as provided in City Council Resolution 2024-999. The complaint, fails to attach the agreement with the City, but which agreement is attached to the Request for Judicial Notice filed contemporaneously with this Motion, specifically states: "His claim for pension benefits and economic damages was fully and finally resolved in 1986 (See *City of Tampa v. Lewis*, 488 So. 2d 860 (Fla. 2nd Dist. Ct. App)."

9. Plaintiff's claim for damages pursuant to Section 624.155, Fla. Stat., fails to state a cause of action as that statute only provides remedies against an insurer, and the Fund is not an "insurer."
10. Plaintiff's claim for mandamus fails to state a cause of action in that it fails to comply with the requirements of Florida Rule of Civil Procedure 1.630.
11. Plaintiff's claim for mandamus fails to state a cause of action for mandamus in that the grant or denial of a disability retirement benefit is not a ministerial act but is instead a quasi-judicial act requiring the exercise of discretion based on the claimant establishing the necessary elements of the claim as required under the pension contract. Plaintiff failed to make those proofs in 1983, as established by the appellate decisions denying his claim.
12. Plaintiffs' claim for unjust enrichment fails to allege facts supporting the elements of the cause of action in that the denial of Plaintiff's disability claim in 1983 cannot confer a benefit on the Fund when the denial has been judicially sustained.
13. Plaintiff's claim for unjust enrichment fails to state a cause of action as it seeks to circumvent specific statutory requirements for service-connected disability retirement.
14. Plaintiff's claim for unjust enrichment fails in that Plaintiff, as a matter of law has no property or contract rights to the assets of the Fund.
15. Plaintiff's complaint for fraud, intentional misclassification, and concealment fails to state a cause of action in that a governmental entity, such as the Fund cannot, as a matter of law, commit an intentional tort.
16. Plaintiff fails to state a cause of action for declaratory relief as the declaratory relief statute does not apply to claims where the legal rights of the parties are already judicially settled.

17. Plaintiff's complaint fails to state a cause of action for breach of contract for failure to attach the contract as required by Florida Rule of Civil Procedure 1.130.

18. Plaintiff's complaint for impairment of contract fails to state a cause of action in that it does not allege any subsequent legislation diminishing or impairing his rights under the Compendium Contract.

19. Plaintiff's complaint fails to comply with Florida Rule of Civil Procedure 1.110, which requires a short and plain statement of the ultimate facts showing that the Plaintiff is entitled to relief. The specific defects in the complaint are:

a. The Civil Cover Sheet states it consists of a single cause of action of breach of contract.

b. The Civil Cover Sheet states it seeks a remedy of punitive damages, which is not available as a contract remedy.

c. The Civil Cover Sheet also says the matter is appropriate for assignment to the Complex Business Litigation Division. This case does not constitute complex business litigation as set forth in Administrative Order S-2013-021. If the case has been so assigned, it should be returned to the General Jurisdiction Division.

d. The Civil Cover Sheet says a jury trial is demanded in the complaint. No such demand appears.

e. Complex Business Litigation Division Addendum claims "business torts" which conflicts with the statement in the Civil Cover Sheet stating the case is one cause of action for breach of contract.

f. The complaint is entitled “Brief of Filing Party”. The paragraphs are unnumbered and jump from subject to subject and then back to an earlier subject, making a responsive pleading impossible.

g. The complaint claims the Plaintiff’s disability claim was denied in 1974. The facts of the case, however, are set forth in detail in the decision of the District Court of Appeal in *City of Tampa v. Lewis*, 488 So. 2d. 860 (Fla. 2d DCA 1986) (the Decision). In the Decision, the Court addressed the denial of Plaintiff’s service-connected disability retirement as being in August 1983, not August 1974.

h. The complaint states that Lewis suffered a disabling injury in 1974 after 16 years of service as a Tampa Police Officer. The Decision, however, establishes that Plaintiff was hired in June 1967 and could not have 16 years of service in 1974.

i. The complaint states that the Board’s vote in 1974, which is contrary to the judicially settled facts in the Decision, was driven by personal animus of an unnamed Chief of Police who directed the police members of the Board of Trustees to vote to deny Plaintiff’s application. The Board, by statute, consists of nine members, only three of whom are police officers.

j. The complaint further states that an unidentified member of the Board of Trustees who allegedly voted in 1974 provided a “written confession,” which is not attached to the complaint.

k. The judicially settled facts in the Decision provide that the claimed disabling injuries occurred in 1980; were resolved to permit Plaintiff to return to full duty; and allegedly aggravated in 1982.

l. The complaint states that Lewis is entitled to declaratory and injunctive relief to effectively reverse the Decision, 39 years after it was rendered, but does not state a factual or legal basis for that claim.

m. The complaint states that the non-existent 1974 vote was “corroborated” by a 1982 workers’ compensation decision against the City and not the Fund. According to the Decision, the workers’ compensation ruling was never appealed but the attempt to bind the Fund was appealed, resulting in the Decision unfavorable to the Plaintiff.

n. The complaint states that unspecified “newly discovered” evidence warrants relief from the Decision. Florida Rule of Civil Procedure 1.540 limits relief from judgment to not more than one year. The complaint does not allege the Decision is the product of a fraud upon the Court nor offer any facts in support of the inference.

o. The complaint asserts that the 1982 workers’ compensation case discussed in the Decision is binding on the Fund, but the Decision held the opposite. The Plaintiff is the person bound by the Decision.

p. The complaint argues in various places that the Plaintiff is entitled to retroactive pension payments equal to the service-connected disability the Decision held he was not entitled to. Compare pp. 6, 7, 46, 47, 48, 59 with p. 41. Yet, in other places, the complaint specifically states it is not seeking retroactive relief. The repeated contradictory claims make a cogent response impossible.

q. The complaint seeks relief under Florida’s insurance statute relating to bad-faith, Section 624.155, Fla. Stat. The Fund is not an insurance company; it is a governmental retirement plan. Although the Plaintiff has inferred his pension is somehow “insurance,” has not alleged he is covered by a policy of insurance under the

terms of the statute, or how, in any manner, remedies available solely against a commercial insurance company are available to him.

r. The complaint states at page 15 that no subsequent judicial action has modified the Fund's "judgment-controlled payment rate," but at the same time argues the Fund must ignore the ruling of the Second District Court of Appeal rendered in the Decision.

s. The complaint raises questions of impairment of contract. The Plaintiff's contract is, by its plain terms, with the City of Tampa. A contract can only be impaired in the constitutional sense by legislative action. No legislative action has been alleged diminishing or impairing the terms of Plaintiff's pension contract.

t. The complaint, instead of factual and legal allegations as required by Florida Rule of Civil Procedure 1.110, strings together a series of unrelated and miscited decisions which bear no relationship to the Plaintiff's legal relationship to the Fund, nor any cognizable theory of liability against a governmental retirement plan.

20. There is no actionable legal theory which can reasonably be gleaned from Plaintiff's rambling and verbose complaint. While it is generally an abuse of discretion to deny an opportunity to amend a complaint, dismissal with prejudice *is* proper when the facts of the complaint conclusively establish that the action is time-barred and that amendment would be futile. Every action complained of took place more than 40 years ago. Plaintiff does not, nor can he reasonably contend he was unaware of the results of the Decision or the facts leading up to it. Moreover, sovereign immunity is an absolute bar to the Court's subject matter jurisdiction which also cannot be cured by an amendment. As any amendment would

both be prejudicial to the Fund and an act of futility, the complaint should be dismissed with prejudice.

WHEREFORE, the Fund respectfully prays the complaint be dismissed with prejudice and that the Fund be awarded attorney fees pursuant to Section 185.06(5) as interpreted by the Supreme Court in *Parker v. Board of Trustees*, 149 So. 3d 1129 (Fla. 2014).

Respectfully submitted,

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ROBERT D. KLAUSNER

Attorneys for Defendant,

City Pension Fund for Firefighters

and Police Officers in the City of Tampa

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was filed with the Clerk of Court via the Florida Courts e-filing Portal and served via electronic mail, via Federal Express, and U.S. mail to the below-named addressees on this 6th day of November 2025.

Mr. Rufus Lewis, prose

[REDACTED]

Email: [REDACTED]

By: /s/ Robert D. Klausner

ROBERT D. KLAUSNER

**IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA**

Case No.: 25-010318

Division: A

RUFUS LEWIS,

Plaintiff,

**THE CITY PENSION FUND FOR FIREFIGHTERS AND
POLICE OFFICERS IN THE CITY OF TAMPA,**

Defendant.

**DEFENDANT'S CITY PENSION FUND FOR FIREFIGHTERS AND POLICE
OFFICERS IN THE CITY OF TAMPA MEMORANDUM OF LAW IN SUPPORT OF
MOTION TO DISMISS PLAINTIFF'S COMPLAINT**

ROBERT D. KLAUSNER

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Florida Bar No. 979211

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IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA

RUFUS LEWIS,

Plaintiff

CASE NO. 25-010318

DIVISION: A

v.

CITY PENSION FUND FOR FIREFIGHTERS
AND POLICE OFFICERS IN THE CITY OF TAMPA,

Defendant.

**DEFENDANT, CITY PENSION FUND FOR FIREFIGHTERS AND POLICE OFFICERS
IN THE CITY OF TAMPA MEMORANDUM OF LAW IN SUPPORT OF MOTION TO
DISMISS PLAINTIFF’S COMPLAINT**

Defendant, City Pension Fund for Firefighters and Police Officers in the City of Tampa (the “Fund”), hereby files this Memorandum of Law in Support of its Motion to Dismiss Plaintiff’s Complaint and states as follows:

INTRODUCTION

Plaintiff’s Complaint arises from his continued refusal to accept the results of the decision of the Second District Court of Appeal, rendered nearly 40 years ago, denying his request for a service-connected disability retirement. The appellate decision reversed a circuit court decision in Plaintiff’s favor and reinstated the order of the Board of Trustees of the City Pension Fund for Firefighters and Police Officers in the City of Tampa (the “Board”) denying the claimed disability benefit in *City of Tampa v. Lewis*, 488 So. 2d 860 (Fla. 2d DCA 1986). The only judicial activity in that matter since the District Court of Appeal’s decision was the refusal of the Florida Supreme Court to further review the matter. *Lewis v. City of Tampa*, 494 So. 2d 1151 (Fla. 1986)(Table).

Plaintiff's complaint, which ignores the rules of pleading in Fla. R. Civ. Pro. Rule 1.110, meanders between claims for breach of contract and tort claims. It also preemptively responds to defenses it expects the Fund to raise, further complicating an orderly response. This memorandum will address what appear to be the claims for relief and the reasons why all of those claims fail.

As set forth below, Plaintiff's Complaint should be dismissed with prejudice for the following reasons: (1) judgment and *res judicata*; (2) failure to comply with the pre-suit notification requirements and statute of limitations for tort claims; (3) statute of limitations for contract claims; (4) doctrine of payment, waiver, and accord and satisfaction; (5) failure to join an indispensable party; and multiple procedural failures. Additional grounds specific to different arguments are also set forth at the end of this Memorandum of Law.

STANDARD OF REVIEW

Dismissal of a complaint with prejudice should be granted when the pleader has failed to state a cause of action, and it conclusively appears that there is no possible way to amend the complaint to state a cause of action. *See Meyers v. City of Jacksonville*, 754 So. 2d 198 (Fla. 1st DCA 2000).

I. Plaintiff's Claim is Barred by Judgment and Res Judicata

Res judicata is a procedural bar that prohibits re-litigation of claims in a subsequent cause of action and includes claims that were raised or could have been raised in a prior action. *Fla. Dep't of Transp. v. Juliano*, 801 So. 2d 101, 107 (Fla. 2001); *see also Gordon v. Gordon*, 59 So. 2d 40, 43-44 (Fla. 1952) (finding that the doctrine of *res judicata* "is founded upon the sound proposition that there should be an end to litigation and that in the interest of the State every justiciable controversy should be settled in one action in order that the courts and the parties will not be pothered for the same cause by interminable litigation.").

The Plaintiff “pleads” that the defenses of “[c]ollateral estoppel and res judicata do not bar relief.” *See* Plaintiff’s Complaint at 33. By doing so, Plaintiff has established within the four corners of the complaint the facts which bar his recovery. Plaintiff’s complaint, on its face, states that his disability claim was litigated and decided nearly forty years ago. *See City of Tampa v. Lewis*, 488 So. 2d 860 (Fla. 2d DCA 1986). When Plaintiff’s service-connected disability application was denied by the Board, Plaintiff appealed to the circuit court, which reversed the Board’s determination. On appeal, the Second District Court of Appeal reversed the circuit court’s decision in Plaintiff’s favor and reinstated the order of the Board denying the claimed disability benefit in *City of Tampa v. Lewis*. The Plaintiff is simply asking for a do-over because he is dissatisfied with the Second District Court of Appeal’s decision.

In an attempt to relitigate Plaintiff’s service-connected disability claim, Plaintiff cites to a “confession” from a previous, yet unidentified Board member who allegedly voted against Plaintiff’s service-connected disability application. Plaintiff argues that this “newly discovered” evidence warrants relief from the Second District Court of Appeals’ decision. Not only does the Plaintiff fail to attach the alleged “confession,” but also his reliance on *City of Tampa v. Bartley*, 413 So. 2d 1280 (Fla. 1st DCA 1982) to argue that this “newly discovered evidence [...] mandates reclassification to a 65% line-of-duty pension” is completely misguided. *See* Complaint at 15. *Bartley* involved an appeal of a worker’s compensation award to determine the portion of a claimant’s pension contributions allocable to disability benefits. *Bartley* had nothing to do with newly discovered evidence.

Moreover, Florida Rule of Civil Procedure 1.540 limits relief from judgment due to “newly discovered evidence” to “not more than 1 year after the judgment, decree, order, or proceeding was entered or taken.” *See* Fed. R. Civ. P. 1.540(b). Plaintiff is well beyond the one-year limitation.

Additionally, the Complaint does not allege that the Second District Court of Appeal's decision is the product of fraud on the Court nor offer any facts or citations in support of that inference.

II. Plaintiff's Tort Claim is Time Barred by the Statute of Limitations

As noted above, Plaintiff's claims move back and forth between facts sounding in tort and facts sounding in contract. As to the tort allegations, Plaintiff failed to provide timely pre-suit statutory notice required by § 768.28(6)(a) for tort claims. Such notice must be submitted "within 3 years after such claim accrues" otherwise an action "may not be instituted." Section 768.28(6)(b) further provides that the statutory pre-suit notice requirements and denial of the claim pursuant to paragraph (a) "are conditions precedent" to maintaining an action. Pre-suit notice under Section 768.28 is a "condition precedent." *See e.g., Gonzalez v. State*, 233 So. 3d 1159 (Fla. 3d DCA 2017).

As a result of Plaintiff's failure to comply with § 768.28(6), the Court lacks subject matter jurisdiction in this matter, and the case is properly dismissed. Section 768.28 is a statutory waiver of sovereign immunity which necessitates "strict compliance," the failure of which is fatal. *Broward County School Board v. Joseph*, 756 So. 2d 1077, 1078 (Fla. 4th DCA 2000). Plaintiff does not - and cannot - allege that they provided the required pre-suit notice under §768.28.

The Florida Supreme Court has been unequivocal on this subject:

Under section 768.28(6), not only must the notice be given before a suit may be maintained, but also the complaint must contain an allegation of such notice. *Commercial Carrier Corp. v. Indian River County*, 371 So. 2d 1010 (Fla. 1979). Where the time for such notice has expired so that it is apparent that the plaintiff cannot fulfill the requirement, the trial court has no alternative but to dismiss the complaint with prejudice. *Dukanauskas v. Metropolitan Dade County*, 378 So. 2d 74 (Fla. 3d DCA 1979).

See Levine v. Dade County School Bd., 442 So. 2d 201 (Fla. 1983).

The law is clear that Section 768.28's requirements are strictly applied. "Under section 768.28(6), not only must the notice be given before a suit may be maintained, but also the complaint must contain an allegation of such notice...." *Wagatha v. City of Satellite Beach*, 865 So. 2d 620, 622 (Fla. 5th DCA 2004); *LaReviere v. S. Broward Hosp. Dist.*, 889 So. 2d 972, 974 (Fla. 4th DCA 2004) (party cannot cure its failure to comply after the expiration of the three-year limitations period). Although a general statement of compliance with § 768.28 will suffice, the Complaint fails to mention that any notice was provided, whatsoever. *Menendez v. North Broward Hospital District*, 537 So. 2d 89, 91 (Fla. 1988) (providing that notice is an essential element of a cause of action against a public entity).

The statute of limitations for a tort claim against a governmental entity under § 768.28 is three years. Because Plaintiff has not complied with the mandatory requirements set forth in § 768.28, any tort claims are time barred. *LaReviere*, 889 So. 2d at 974.

Plaintiff alleges that his claim, without specifying whether it is in tort or contract, is a continuing violation. The complaint, however, alleges a single event, the denial of his application for disability retirement. While the complaint alleges that this event has continuing consequences, it does not meet the definition of a continuing claim. In order for the continuing claim doctrine to apply, the Plaintiff would have been required to allege a series of independent wrongs, with each having its own associated damages. As noted, the facts alleged are based on a single distinct event, the denial of Plaintiff's service-connected disability application. While the complaint alleges a continuing *effect*, it is not a continuing claim. *See City of Hialeah v. Rojas*, 311 F. 3d 1096, 1101-02 (11th Cir. 2002) (single discriminatory act does not convert into a practice even if the act has continuing effect); *Hart v. U.S.*, 910 F. 2d 815 (Fed. Cir. 1990) (widow's claim regarding pension survivorship election by late husband was a single event and not a continuing violation).

III. Plaintiff Failed to State A Cause of Action for Breach of Contract or Impairment of Contract

In order to properly plead a cause of action for breach of contract, a plaintiff must clearly allege the existence of a contract. *See Rollins, Inc. v. Butland*, 951 So. 2d 860, 867 (Fla. 2d DCA 2006) (finding an “existence of a contract” is an element required for a breach of contract action.). In Plaintiff’s Complaint, Plaintiff failed to identify and attach the contract that is the basis of his breach of contract action. *See Fla. R. Civ. P. 1.130*. The Tampa pension contract, denominated as the Compendium Contract, is a series of special acts of the Florida Legislature setting forth the terms of the retirement program for firefighters and police officers.¹ First, the pension contract is between the City and the Plaintiff. Neither the Board nor the Fund is a party to the pension contract. To the extent the complaint is read as a constructive claim, Florida has not waived sovereign immunity for governmental entities such as the Fund for implied contracts. *See City of Miami Firefighters’ and Police Officers’ Retirement Trust v. Castro*, 279 So. 3d 803 (Fla. 3d DCA 2019). Notwithstanding those facts, which in and of themselves are dispositive of Plaintiff’s claims, Plaintiff has failed to allege any specific provision of the pension contract that has been breached. *See id.* (“a breach of the contract” is an element required for a breach of contract action).

Any contract claim is barred by the statute of limitations. The essence of Plaintiff’s contract claim is the allegation that the Board’s failure to grant his disability was a breach of the pension contract. Even if there was merit to such a claim, which there is not, the alleged breach occurred in 1986. If there was a claim to be brought, it needed to be brought within 5 years of the unequivocal denial of the claimed benefit. *See* Section 95.11(2), Fla. Stat. When a retirement plan participant is denied a requested benefit, the statute begins to run on the date of denial. *See City of*

¹ Contemporaneous with this memorandum and motion, the Fund has filed a request for judicial notice. The contract is set forth in Chapter 2025-239, Laws of Florida, which is the most recent restatement. As a special act of the Legislature, the contract is subject to mandatory judicial notice under Section 90.201, Fla. Stat.

Hollywood v. Petrosino, 864 So. 2d 1175 (Fla. 4th DCA 2004). Thus, Plaintiff has failed to adequately plead a cause of action for breach of contract and any such claim, even if properly pled is barred by the statute of limitations. The Complaint should be dismissed with prejudice.

Lastly, Plaintiff alleges that the denial of his application for disability retirement in 1986 was an unconstitutional impairment of contract. An impairment of contract cannot occur unless a legislative act has the effect of rewriting antecedent contracts in a manner that changes the substantive rights of parties to existing contracts. *Searcy, Denney, Scarola, Barnhart, & Shipley, etc. v. State*, 209 So.3d 1181 (Fla. 2007). The complaint does not allege that any law was passed diminishing or impairing Plaintiff's pension contract. The action he complains of was not legislative. *See Taylor v. City of Gadsden*, 767 F.3d 1124 (11th Cir. 2014).

IV. Plaintiff's Claim is Barred by Doctrines of Payment, Waiver, and Accord and Satisfaction

Courts have found that a party can waive or be estopped to raise a wide array of constitutional or statutory rights. *See Band v. Libby*, 113 So. 3d 113, 115 (Fla. 2d DCA 2013). "A party may waive any rights to which he or she is legally entitled, by actions or conduct warranting an inference that a known right has been relinquished. *See id.* (citing *Torres v. K-Site 500 Assocs.*, 632 So. 2d 110, 112 (Fla. 3rd DCA 1994)).

In *Lerman v. City of Fort Lauderdale, et. al.*, 2008 WL 5378127 (S.D. Fla. 2008), *aff'd*, 346 Fed. Appx. 500 (11th Cir 2009), a group of police officers who elected the benefits of the three-year Deferred Retirement Option Plan (DROP) signed a waiver of age discrimination claims as part of the application process. In the next ensuing collective bargaining agreement between the City and the police union, the DROP was extended to five years. The officers attempted to take advantage of the newly expanded benefit but based on their prior agreement to enter DROP were ineligible. In response, the officers filed suit claiming age discrimination, despite having waived

those rights earlier in return for entry into the original DROP. When the City raised the waivers as a defense, the officers claimed that the original DROP was such a lucrative benefit, that they were under “duress” because of fear of missing out on the benefit. *See id.* FN 11 at *11. The court rejected the claims and entered judgment for the defendants. *Id.* at *14-15.

Similarly to the Plaintiffs in *Lerman*, Lewis and the City of Tampa entered into an agreement and the City issued payment to the Plaintiff of \$250,000 as provided in City Council Resolution 2024-999.² The agreement, which is attached to the Request for Judicial Notice filed contemporaneously with the Defendant’s Motion to Dismiss, specifically states: “[Lewis’s] claim for pension benefits and economic damages was fully and finally resolved, including appeals in 1986 (*See City of Tampa v. Lewis*, 488 So. 2d 860 (Fla. 2d Dist. Ct. App.).” Lewis knowingly signed the settlement agreement inclusive of that provision and cannot now be heard to claim he is not responsible for his own voluntary decision. *See City of Miami v. Kory*, 394 So. 2d 494 (Fla. 3rd DCA 1981) (resignation to avoid termination is voluntary and not the product of duress). One may not accept the benefits of an agreement and at the same time renounce the burdens that the contract places upon him. *United Contractors, Inc. v. United Construction Corp.*, 187 So. 2d 695, 702 (Fla. 2d DCA 1966); *Giller v. Cafeteria of South Beach, Ltd. LLP*, 967 So. 2d 240 (Fla. 3d DCA 2007).

V. Plaintiff Failed to Join an Indispensable Party

Plaintiff’s Complaint is properly dismissed for failure to join an indispensable party, the City of Tampa. The failure to join an indispensable party is governed by Rule 1.140(b)(7), Fla. R. Civ. P. “It is a longstanding principle of Florida law that “[a]ll persons materially interested in the subject matter of a suit and who would be directly affected by an adjudication of the controversy

² Tampa City Council Resolution 2024-999 is appropriate for judicial notice under Section 90.202(10), Fla. Stat.

are necessary parties. Necessary parties must be made parties in a legal action.” *See Everett v. Fla. Dept. of Children & Families*, 961 So. 2d 270, 273 (Fla. 2007) (internal citations omitted). “An indispensable party is generally defined as one whose interest is such that a complete and efficient determination of the cause may not be had absent joinder.” *State, Dept. of Health & Rehab. Svcs. v. State*, 472 So. 2d 790, 792 (Fla. 1st DCA 1985).

As noted previously, the pension contract is between the Plaintiff and the City. Neither the Fund nor the Board is a party to the contract. As a result, the City has a material and vested interest in the financial state of the Pension Plan and the outcome of this case. The City has a right to be heard in this matter as it will be directly impacted by the outcome of this case. An indispensable party is one who is so essential to a suit that no final decision can be rendered without their joinder. *Green Emerald Homes, LLC v. 21st Mortgage Corporation*, 300 So. 3d 698 (Fla. 2d DCA 2019). The *only* parties to Plaintiff’s pension contract are the Plaintiff and the City. Given Plaintiff’s release of the City from any further liability as a part of the agreement reached in City Council Resolution 2024-999, it is not surprising Plaintiff would avoid suing the City, which just paid him \$250,000 in consideration, in part, for Plaintiff’s agreement that his pension claims were fully resolved in 1986. Where an indispensable party cannot be joined, the court lacks subject matter jurisdiction. In *GMI, LLC v. Asociation del Futbol Argentino*, 193 So. 3d 60 (Fla. 3d DCA 2016), an indispensable party, the government of Argentina could not be joined based on sovereign immunity grounds. Here, the City of Tampa cannot be joined because Plaintiff has, based on the face of the complaint, and City Council Resolution 2024-999, released the City from any liability. When an indispensable party cannot be joined, the court lacks subject matter jurisdiction and dismissal is required. Thus, Plaintiff’s failure to join the City, an indispensable party, requires dismissal of the claim.

VI. Plaintiff's Complaint Fails to Comply with Several Statutory Provisions and Civil Procedure Rules

Rule 1.110(b), Fla. R. Civ. P., requires a “short and plain statement of the ultimate facts showing that the pleader is entitled to relief.” There is no discernible “short and plain statement” to be gleaned from Plaintiff’s Complaint. Additionally, Plaintiff fails to state a cause of action for punitive damages as the Fund is immune from claims for punitive damages pursuant to Section 768.28(5), Fla. Stat. Unlike private tortfeasors, government entities are immune from punitive damages. *City of Pompano Beach v. Stefanko*, 791 So. 2d 1120 (Fla. 4th DCA 2000); *Gallagher v. Manatee County*, 927 So. 2d 914 (Fla 2d DCA 2006).

Plaintiff’s references to damages pursuant to Section 624.155, Fla. Stat. fails to state a cause of action. Chapter 624 only regulates and provides remedies against an insurer. Section 624.02, Fla. Stat. defines “insurance” as a “contract whereby one undertakes to indemnify another or pay or allow a specified amount or determinable benefit upon determinable contingencies.” The benefits provided by the Fund are deferred compensation for public safety services. No facts have alleged establishing a “contract of insurance.” Nor, as a matter of law, do the statutory benefits provided in the Fund fall within the definitions of types of insurance defined in Section 624.601, et. seq., Fla. Stat. Similarly, “insurer” is defined in Section 624.03 as including “every person engaged as indemnitor, surety, or contractor in the business of entering into contracts of insurance or of annuity.” The Fund is a governmental retirement trust created pursuant to Chapters 175 and 185, Fla. Stat., and various special acts of the Florida Legislature. As a matter of law, neither the Fund, or the Board is an “insurer.”

Plaintiff’s claim for mandamus also fails to state a cause of action. Florida Rule of Civil Procedure 1.630 sets forth the procedure for a trial court’s issuance of a writ of mandamus. *Miami-Dade Cnty. Bd. of Cnty. Comm’rs v. An Accountable Miami-Dade*, 208 So. 3d 724, 732 (Fla. 3d

DCA 2016). A writ of mandamus under Florida Rule of Civil Procedure 1.630(b) is an “extraordinary remedy.” *Smith v. State*, 696 So. 2d 814, 816 (Fla. 2d DCA 1997); *see* Fla. R. Civ. P. 1.630(b); *Conner v. Mid-Florida Growers, Inc.*, 541 So. 2d 1252, 1256 (Fla. 2d DCA 1989). Florida Courts have firmly established that a plaintiff is only entitled to a writ of mandamus when the plaintiff “demonstrates a clear legal right to the performance of the act requested, an indisputable legal duty on the part of the respondent, and that no other adequate remedy exists.” *Turner v. Singletary*, 623 So. 2d 537, 538 (Fla. 1st DCA 1993); *see also RHS Corp. v. Boynton Beach*, 736 So. 2d 1211, 1213 (Fla. 4th DCA 1999); *Huffman v. State*, 813 So. 2d 10, 11 (Fla. 2000); *Hall v. Key*, 476 So. 2d 787, 788 (Fla. 1st DCA 1985). The indisputable legal duty must be “specific, clearly defined, and peremptory in nature.” *Williams v. Schulman ex. rel. Sch. Bd.*, 721 So. 2d 1244, 1245 (Fla. 4th DCA 1998). The duty for which mandamus is sought must be purely ministerial and not discretionary. *See Id.* The grant or denial of a disability retirement benefit is not a ministerial act, but instead a quasi-judicial act requiring the exercise of discretion; thus, mandamus is not appropriate. *Dabbs v. City of Tampa*, 613 So. 2d 1378 (Fla. 2d DCA 1993) (certiorari is the only proper method of reviewing a retirement board’s quasi-judicial determination of an application for disability retirement within the terms of the Tampa pension contract); *see also Hammond v. City of Miami*, 396 So. 2d 237 (Fla. 3d DCA 1981); *Terry v. Board of Trustees of City Pension Fund*, 854 So. 2d 273 (Fla. 4th DCA 2003). Mandamus may not be employed as an appellate remedy to review the quasi-judicial action of an administrative agency. *Anoll v. Pomerance*, 363 So. 2d 329 (Fla. 1978).

Plaintiffs’ claim for unjust enrichment fails to allege facts supporting the elements of the cause of action in that the denial of Plaintiff’s disability claim in 1983 cannot confer a benefit on the Fund when the denial has been judicially sustained. Plaintiff’s claim that he has conferred a

benefit on the benefit reflects a fundamental lack of understanding of a defined benefit retirement plan. Members of a retirement plan have a contract with their employer for a defined benefit upon the occurrence of statutory contingencies. The participants do not have any equitable or property right in the plan assets. *Hughes Aircraft Co. v. Jacobson*, 525 U.S. 432 (1999); *Thole v. U.S. Bank N.A.*, 590 U.S. 538 (2020); *Koster v. City of Davenport*, 183 F.3d 762 (8th Cir. 1999); *City of New Port Richey v. Hillsborough County Police Benevolent Ass’n*, 505 So.2d 1096 (Fla. 2d DCA 1987).

Plaintiff’s complaint for fraud, intentional misclassification and concealment fail to state a cause of action in that a governmental entity such as the Fund cannot, as a matter of law, commit an intentional tort. Section 768.28(9)(a), Fla. Stat.; *Rudloe v. Karl*, 899 So.2d 1161 (Fla. 1st DCA 2005) (doctrine of sovereign immunity barred state university alumnus from recovering against university on theory of intentional tort).

Lastly, Plaintiff fails to state a cause of action for declaratory relief as the declaratory relief statute does not apply to claims where the legal rights of the parties are already judicially settled. A complaint seeking declaratory relief must allege ultimate facts demonstrating the existence of a “justiciable controversy between adverse parties that needs to be resolved for a court to exercise its jurisdiction. Otherwise, any opinion...would be advisory only and improperly considered in a declaratory action.” *State, Dept. of Environmental Protection v. Garcia*, 99 So. 3d 539 (Fla. 3d DCA 2011). In *Garcia*, the appeals court found that declaratory relief was inappropriate where the identical question had previously been ruled upon in an earlier case and the party seeking the declaration had an opportunity to secure “full, adequate and complete relief” in appeal of the earlier action. *Id.* at 546-47. This is precisely what happened in 1986. The Fund’s denial of Plaintiff’s application was fully adjudicated at the circuit and appellate court levels. Plaintiff’s only alleged claim is that he is dissatisfied with the result and should be entitled to continue litigating until he

gets a result he likes. This action demonstrates “the sound proposition that there should be an end to litigation and that in the interest of the State every controversy should be settled in one action in order that the courts and the parties will not be pothered for the same cause by interminable litigation.” *AMEC Civil, LLC v. State Dept. of Transportation*, 41 So. 3d 235, 243 (Fla. 1st DCA 2010), citing *Gordon v. Gordon*, 59 So. 2d 40 (Fla. 1952). The general rule is that when a final decree or judgment becomes absolute “it puts to rest and entombs in eternal quiescence every justiciable, as well as every actually adjudicated issue.” *AMEC*, 41 So. 3d at 243, *Gordon*, 59 So. 2d at 43. After 39 years since the Second District’s decision, it is time for this issue to finally end.

While it is common to grant leniency to *pro se* litigants in technical matters, “*pro se* litigants are not immune from the rules of procedure.” *Barrett v. City of Margate* 743 So. 2d 1160 (Fla. 4th DCA 1999). Plaintiff’s complaint is an almost incomprehensible jumble of legal theories, internally conflicting factual allegations, and a complete absence of any cognizable cause of action.³ The face of the complaint unequivocally demonstrates that this case is an attempt to rewrite Plaintiff’s unsuccessful pursuit of a service-connected disability retirement benefit that was settled by the Second District Court of Appeal in 1986. The face of the complaint, in its reference to City Council Resolution 2024-499, admits that Plaintiff’s pension claims were fully and finally resolved in 1986. While it is ordinarily an abuse of discretion to dismiss a complaint with prejudice without leave to amend, this case presents the exception – it is clear that the complaint cannot be amended to state a cause of action. *See Moore v. Liberty Mutual Ins. Co.*, 988 So. 2d 1285 (Fla. 2d DCA 2008). Statute of limitations, lack of subject matter jurisdiction, *res judicata*, and sovereign immunity appear plainly on the face of the complaint making any possible amendment futile and

³ Plaintiff’s Complaint cites to two cases that do not appear to exist, which appear to be consistent with artificial intelligence generated hallucinations: *City of Miami v. Vickery*, 449 So. 2d 403 (Fla. 3d DCA 1984) and *Bd. Of Trustees of City of Delray Beach Police and Firefighters Ret. Sys. v. Fraternal Order of Police*, 869 So. 2d 1242 (Fla. 4th DCA 2004).

prejudices the Fund. *See Nieves v. Senior Health TNF, LLC*, 369 So. 3d 760 (Fla. 2d DCA 2023) (amendment denied when statute of limitations had run and amendment would deprive defendant of statutory immunity).

CONCLUSION

The Fund respectfully requests that the Court dismiss Plaintiff's complaint with prejudice as the Complaint is time barred, the Fund has sovereign immunity, and any amendment would be prejudicial to the Fund and futile. The Fund respectfully prays the complaint be dismissed with prejudice and that the Fund be awarded attorney fees pursuant to Section 185.06(5) as interpreted by the Supreme Court in *Parker v. Board of Trustees*, 149 So. 3d 1129 (Fla. 2014).

Respectfully submitted,

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Attorneys for Defendant,

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and Police Officers in the City of Tampa

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was filed with the Clerk of Court via the Florida Courts e-filing Portal and served via electronic mail, via Federal Express, and U.S. mail to the below-named addressee on this 6th day of November 2025.

Mr. Rufus Lewis, prose

[REDACTED]

Email:

[REDACTED]

By: /s/ Robert D. Klausner

ROBERT D. KLAUSNER

IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA

RUFUS LEWIS,

Plaintiff

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AND POLICE OFFICERS IN THE CITY OF TAMPA,

Defendant.

CITY PENSION FUND'S REQUEST FOR JUDICIAL NOTICE

Defendant, City Pension Fund for Firefighters and Police Officers in the City of Tampa (the Fund) requests the Court take Judicial Notice pursuant to Florida Statutes, Section 90.201(1) and 90.202(10) of the following legislative acts referenced in Plaintiff's complaint, but not attached as required under Florida Rule of Civil Procedure 1.130:

1. Chapter 2025-239, Laws of Florida 2025 amending and readopting the Compendium Contract providing for pension benefits between the City of Tampa and firefighters and police officers. Both the Special Act showing revisions and an unmarked copy are attached.
2. Tampa City Council Resolution 2024-999 adopted November 7, 2024, and the accompanying agreement.
3. As a public statutory law of the Florida Legislature, Chapter 2025-239 must be judicially noticed as provided in Florida Statutes, Section 90.201(1).

4. As a duly enacted resolution of the City Council for the City of Tampa, Resolution 2024-999 and the accompanying agreement may be judicially noticed as provided in Florida Statutes, Section 90.202(10).

Respectfully submitted,

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By: /s/ Robert D. Klausner

ROBERT D. KLAUSNER

Attorneys for Defendant,

City Pension Fund for Firefighters

and Police Officers in the City of Tampa

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was filed with the Clerk of Court via the Florida Courts e-filing Portal and served via electronic mail, via Federal Express, and U.S. mail to the below-named addressees on this 7th day of November 2025.

Mr. Rufus Lewis, pro se

[REDACTED]

Email:

[REDACTED]

By: /s/ Robert D. Klausner

ROBERT D. KLAUSNER

CHAPTER 2025-239

Committee Substitute for House Bill No. 4045

An act relating to the City Pension Fund for Firefighters and Police Officers in the City of Tampa, Hillsborough County; authorizing the City of Tampa to enter into a supplemental contract with certain firefighters and police officers to increase Deferred Retirement Option Program participation from 5 years to 8 years; removing the full scale contribution rate; revising, updating, and conforming terminology; providing effective dates.

Be It Enacted by the Legislature of the State of Florida:

Section 1. The City of Tampa is authorized and empowered to enter into a supplemental contract with each and every firefighter or police officer who is an active member of the City Pension Fund for Firefighters and Police Officers in the City of Tampa on or after the date this act becomes a law or who hereafter enters into a pension contract with the city.

Section 2. The City of Tampa Firefighters and Police Officers Pension Contract as prescribed by Section 28-17 of the City of Tampa Code [Ordinance No. 4746-A, enacted September 30, 1969], as amended by Section 28-19 of the City of Tampa Code [Ordinance No. 6038-A, enacted September 17, 1974], pursuant to chapter 74-613, Laws of Florida, as further amended by Ordinance No. 89-314, enacted December 21, 1989, and approved, ratified, validated, and confirmed by chapter 90-391, Laws of Florida, and as further amended by chapter 91-379, Laws of Florida, chapter 92-231, Laws of Florida, chapter 94-463, Laws of Florida, chapter 98-515, Laws of Florida, chapter 2000-485, Laws of Florida, Ordinance No. 2001-133, enacted July 3, 2001, chapter 2001-288, Laws of Florida, chapter 2002-369, Laws of Florida, Ordinance No. 2003-22, enacted January 23, 2003, chapter 2004-427, Laws of Florida, chapter 2007-304, Laws of Florida, chapter 2011-240, Laws of Florida, chapter 2012-235, Laws of Florida, chapter 2017-197, Laws of Florida, and chapter 2018-180, Laws of Florida, is amended to read:

SECTION 1. CREATION OF THE FUND. There is hereby created a special fund to be known as the City Pension Fund for Firefighters and Police Officers in the City of Tampa, which alternatively shall be known as the Tampa Fire & Police Pension Fund (hereinafter referred to as the Fund); said Fund is to be used exclusively for the purpose provided for in this Act, which Fund shall be collected, administered, and disbursed according to the provisions of this Act.

SECTION 2. FUNDING REQUIREMENTS. The said ~~Pension~~ Fund shall consist of monies and properties derived from the following sources, which shall be set apart and placed to the credit of such Fund:

(A) The monies and assets now deposited to the credit of and held by the City Pension Fund for Firemen and Policemen of the City of Tampa.

~~(B) Commencing October 1, 1969, the City shall contribute eleven per centum (11%) of all earnings of employees covered under this contract, which contribution shall be deposited in the Fund at least quarterly. Commencing October 1, 1970, the City shall contribute at the rate of thirteen per centum (13%), and shall continue to increase the rate of contributions by two per centum (2%) on each October 1 thereafter, until such time as a continuation of the then current rate of contribution (or lesser rate of contribution), together with contributions provided for in Section 2(C), Section 2(D), and contributions expected from other sources, shall, pursuant to the most recent actuarial report, be sufficient if continued at such level, to fund:~~

~~(1) The normal annual cost of the benefits other than benefits arising from post retirement adjustments made pursuant to Section 23 and other than the 13th check benefits pursuant to Section 27, provided for in this contract; and~~

~~(2) Any remaining unfunded past service cost of such benefits over a period of thirty years from the date of the last actuarial report;~~

~~(3) Where such costs are determined on a basis consistent with the requirements of actuarial soundness, and the requirements of Chapters 175 and 185 of the Florida Statutes, as they may be amended from time to time, provided that the investment yield assumed in determining such costs shall not exceed 5%. After such time the City shall contribute at such rate of earnings which will be sufficient, if continued,~~

(B) The annual required contribution from all sources shall be sufficient to fund the normal cost each year and the remaining unfunded past service cost over a period of thirty (30) years from the date of the most recent actuarial report received from time to time.

(C) The employees covered under this contract and the City shall contribute, at a ratio of 1:1.33 or, alternatively, a ratio of 1:1.34 if paid quarterly, an amount sufficient to cover the annual required contribution less any monies received under Chapters 175 and 185, Fla. Stat., as agreed upon by mutual consent of the collective bargaining parties. The Board of Trustees (hereinafter referred to as the Board) may rely on written communication from the City of Tampa and the bargaining representatives as conclusive on the issue of mutual consent.

~~(4) Provided, however, that in no case shall the contributions by the City in any year, and exclusive of income from other sources, be less than 133, or 134 percent if paid quarterly, of the total sum contributed by employees as provided in (D) below, excluding contributions for the 13th check benefit; it being expressly understood that when the requirements for continued actuarial soundness of the plan are determined to require less contributions than would result hereby, the contributions from the City and employees~~

will be proportionately reduced to rates which will reasonably generate such reduced amount.

~~(c) The City shall make additional contributions each year as follows:~~

~~(1) In the event that the average earnings of all of the members covered under this contract for any twelve month period ending September 30 (determined for this purpose as the total earnings for such period divided by the average of the number of members covered at the beginning and end of the period), shall exceed the similar average earnings for the preceding twelve month period by A%, then commencing on October 1 an additional annual contribution shall be made by the City, equal to A% multiplied by the total earnings for the twelve months preceding such October 1, and multiplied by the pension cost factor associated with such increases as set forth in the most recent actuarial report received from time to time, subject to (2) below;~~

~~(2) Such additional contributions, together with contributions similarly determined in previous years, shall continue to be paid each year on a cumulative basis until the contributions from all sources (other than investment income) shall meet the standards set forth in Section 2(B)(1), (2), (3), and (4) after which time such contributions shall be reduced as provided for in the most recent actuarial report received from time to time.~~

~~(D) Except as provided by subparagraph 2(B)(4) and subparagraph 27(B)(2), the employees covered under this contract shall contribute at the rates set forth below, subject to a minimum annual contribution of not less than one half of one percent (0.5%) of the total earnings of each such employee, based upon all of their earnings during each twelve month period commencing on October 1, which contributions shall be deducted from said earnings before the same are paid and shall be deposited in the Fund immediately after each pay period:~~

Earnings in Twelve Month Period Commencing October 1	Employee Contribution Rate
First \$4,000	6%
Next 1,000	7%
Next 1,000	8%
Next 1,000	9%
Next 1,000	10%
Next 1,000	11%
Next 1,000	12%
Next 2,500	15%
Excess over \$12,500	25%

~~If the City's rate of contribution, pursuant to Section 2(B), should exceed forty per centum (40%), the employee contribution scale above shall be increased in the ratio of the City's contribution rate, pursuant to Section 2(B), to 40 percent.~~

(D) Commencing for earnings paid the first pay date after January 1, 2002, all mandatory employee contributions to the Fund shall be picked-up and paid by the City into the Fund immediately after each pay period. Such contributions, although designated as employee contributions, will be paid by the City in lieu of contributions by the employee. The contributions so assumed shall be treated as tax-deferred employer "pick-up" contributions pursuant to Section 414(h) of the Internal Revenue Code. Members shall not have the option of receiving the contributed amounts directly instead of having such contributions paid by the City to the Fund.

(E) All monies and assets which shall be received by the Board for deposit to the credit of or for the account of the Fund from all other sources including the State of Florida.

(F) No monies raised by taxation or otherwise provided for said Pension Fund shall be used other than for the purposes of this Act.

(G) To the extent that the City of Tampa provides for the payment of benefits otherwise payable by the City Pension Fund, ~~for Firefighters and Police Officers in the City of Tampa but for the limits in Section 415 of the Internal Revenue Code, then there shall be a reduction in the amount of the City's contributions otherwise payable to the City Pension Fund for Firefighters and Police Officers in the City of Tampa by an amount equivalent to the amount of benefits provided for by the City of Tampa; provided, however, such amounts shall be included in the calculation of the City's contributions to the City Pension Fund for Firefighters and Police Officers in the City of Tampa pursuant to Section 2(B) of this pension contract.~~

(H) ~~Notwithstanding the contribution rate schedule set forth herein, the contribution rate of each firefighter and police officer who on October 15, 1992 was a member in Division B of the General Employees' Pension Plan for the City of Tampa, who becomes a member of this Fund, shall be reduced by such firefighter's or police officer's social security contribution, and the City shall pay to the Fund the amount by which such employee's contribution is reduced by the end of the calendar quarter. For purposes of this section, the term "social security contribution" shall mean that amount required to be paid by such firefighter or police officer pursuant to Section 3111(a) of the Code (regarding contributions toward the Old Age, Survivors, and Disability Insurance). Notwithstanding any adjustment that may be required herein, the total annual contribution required of said firefighter or police officer shall not be less than one half of one percent (0.5%) of the total earnings of each such firefighter or police officer, or such other amount as is required by Chapter 175 or Chapter 185, Florida Statutes, in order for this Pension Fund~~

to participate in the distribution of the tax funds established by Chapter 175 or Chapter 185, Florida Statutes.

~~(I) Notwithstanding any other provision of this pension contract, as amended, to the contrary, to the extent that the contribution rate of the firefighter or police officer who was a member in Division B of the General Employees' Pension Plan for the City of Tampa, is less than such firefighters' or police officer's social security contribution made for the same period, such firefighter or police officer shall be entitled to a special payment from the City of Tampa in an amount equal to such excess plus the amount of the tax allowance (as defined below). Payments made pursuant to this subsection (including the tax allowance) shall constitute special payments and are not included as earnings. For purposes of this subsection, such firefighter's or police officer's "tax allowance" shall approximate:~~

~~(1) the amount necessary to compensate the firefighter or police officer to the extent of any increase in the firefighter's or police officer's federal, state and local income taxes which occur as a result of the inclusion of the special payment made pursuant hereto in such firefighter's or police officer's taxable income; plus an amount necessary to compensate the firefighter or police officer for the net increase in the taxes described in subparagraph (1) above as a result of the inclusion in such firefighter's or police officer's taxable income of any payment made pursuant hereto.~~

~~(2) The amounts described in (1) and (2) above shall be calculated by multiplying the special payment by the gross up percentage of such taxable year. The "gross up percentage" for any year shall be determined by utilizing the following formula, with the "tax rate" being the sum of (i) the highest percentage income tax rate determined pursuant to Section 1(a) of the Code (for married individuals filing joint returns) applicable for the taxable year in which such payments will be included in taxable income, based on the annualized average rate of monthly salary for those firefighters and police officers receiving the special payments, plus, to the extent applicable, (ii) the rate specified under Section 3111(a) of the Code:~~

~~"[(1 / (1. tax rate)). 1]"~~

~~The tax allowance shall be paid to the firefighter or police officer by the City of Tampa. Payment of the tax allowance shall be made on or before the last day of the calendar year to which such special payment relates. For purposes of this subsection the "annualized average rate of monthly salary" shall be the average of the scheduled or stated amount of monthly compensation (without regard to compensation actually paid) of that group of firefighters or police officers who are entitled to special payments herein for the last month of the Plan Year annualized for such Plan Year.~~

~~(J) For each firefighter and police officer, who on October 15, 1992 was not a member of this Fund, but who becomes a member of this Pension Fund, for service occurring on and after October 16, 1992 until said firefighter or police officer is formally accepted into membership by the Board of Trustees,~~

~~the City shall pay within thirty (30) days of acceptance the employee contributions that otherwise would have been paid pursuant to Section 2 of this pension contract, plus interest at the rate of ten percent (10%) per annum. The City shall also pay by the end of the calendar quarter in which said firefighters and police officers were formally accepted the City of Tampa contributions that otherwise would have been paid pursuant to Section 2 of pension contract, plus interest at the rate of ten percent (10%) per annum. Notwithstanding the provisions of Section 22, there shall be no refund of employee contributions which are paid by the City of Tampa on behalf of such firefighters and police officers.~~

~~(K) Notwithstanding any other provisions of this section, the City and the employees shall make additional contributions to the 13th Check Benefit Program to the extent set forth in Section 27.~~

SECTION 3. DEFINITIONS. When used herein the following terms shall have the following meanings:

(A) The term “employee” shall mean any member of the Fire or Police Department employed as a firefighter or police officer, and whose employment shall be regular and continuous and not of a temporary character.

(B) The terms “firefighter” and “police officer” shall be synonymous with the term “employee” as defined above.

(C) The term “member” shall mean an employee contributing or required to contribute to the Fund and entitled to participate in the benefits thereof upon the terms and conditions hereof.

(D) The term “surviving spouse” ~~terms “widow” and “widower”~~ shall mean the lawful wedded spouse of an active or retired participant a member of the Fund ~~Fire or Police Department~~ at the time of such member’s death. The member must have been married to the surviving spouse while an active member of the Fund, or in the case of a post-retirement marriage, have elected a reduced benefit under Section 9(C)(1), in order for a surviving spouse to be eligible for certain benefits from the Fund.

(E) ~~The~~ term “earnings” shall mean total cash remuneration paid or otherwise payable in a pay period by the City to a firefighter or police officer for services rendered, including any payments required to be included within the definition of compensation pursuant to Chapters 175 and 185, Fla. Stat. Florida Statutes, but not including any payments for extra duty. ~~Commencing for earnings paid, as determined by the Board first pay date after October 1, 2004, earnings.~~ Earnings shall also include payments for overtime paid by the City to a firefighter or police officer up to a maximum of 300 hours of overtime per fiscal ~~calendar~~ year.

(F) The term “actuary” shall mean a Fellow or Associate of the Society of Actuaries, or a firm employing such person, provided that such firm must be

nationally recognized in the actuarial field and acceptable to the State Treasurers Office and to the Board of Pension Trustees.

(G) The term “actuarial report” shall mean a report prepared at least once every three years and in any year in which the average earnings of members increases more than two per centum (2%) of the average earnings the year before, and in any year in which the same shall be required by Chapters 175 and 185, Fla. Stat. of the Florida Statutes; such study to be prepared by an actuary and accepted by the Board of Trustees; determining the costs of all benefits provided for under this Act as a result of employment of members and former members, including a review of experience and a determination of a pension earnings increase factor or factors, and including determination of the effect of adjustments for expected cost-of-living index changes, based upon the data current as of the effective date of the report; and, based upon cost methods, factors, and assumptions consistent with actuarial soundness, and acceptable to the State of Florida as being consistent with the requirements of Chapters 175 and 185 of the Florida Statutes, Fla. Stat., as they may be from time to time amended.

(H) Wherever the term “he” or “him” appears herein, the same shall also include “she” or “her” when applicable.

(I) The term “primary beneficiary” shall mean the beneficiary or beneficiaries designated by the member to receive benefits payable, if any, in the event of the member’s death.

(J) The term “contingent beneficiary” shall mean the beneficiary or beneficiaries designated to receive benefits payable, if any, in the event of the member’s death and the primary beneficiary has predeceased the contingent beneficiary ~~beneficiary~~(ies).

(K) The term “joint annuitant” shall mean the person designated by the employee to participate with the employee in one of the optional forms of benefits. The term “joint annuitant” does not apply to the definition of a spousal beneficiary in the option for normal retirement.

(L) The term “normal retirement” shall mean retirement after earning ten (10) years of creditable service and the attainment of age forty-six (46) or retirement after earning twenty (20) years of service, regardless of age, in both cases the member may begin to immediately draw benefits.

(M) The term “creditable service” or “credited service” shall be as defined by state law in Chapters 175 and 185, Fla. Stat.

SECTION 4. MEMBERSHIP ELIGIBILITY. Except as otherwise provided herein, before any person shall become a member of the Pension Fund, he or she shall:

(1) ~~be not more than any applicable entry level age limit established by federal law;~~

(1)(2) Be required to furnish a list of all of their medical providers and authorizations to obtain such medical records; and

(2)(3) Pass a complete medical examination including, but not limited to, echocardiogram ~~echo-cardiogram~~, functional examination of the back and neck, and any other specific diagnostic tests as determined by the Medical Board based upon the individual's risk factors, medical History and physical examination; and, and physical examination. Such medical records and medical examination also shall be utilized by the Board for purposes of establishing baseline medical conditions for reviewing any future claims for disability benefits. ; and

(4) ~~meet all the requirements of the Civil Service Board of the City except the probationary period.~~

~~Such medical records and medical examination also shall be utilized by the Board of Trustees for purposes of establishing baseline medical conditions for reviewing any future claims for disability benefits. Each active firefighter and police officer, who on October 15, 1992 was not a member of this Fund because of his or her age, shall become a member of this Fund, provided said person within thirty (30) days of receipt of written notice from the City of Tampa does not file a written election with the City of Tampa and the Board of Trustees of this Fund electing not to join this Fund, but instead to remain a member of Division B of the General Employees Pension Plan as established by Chapter 81-497, Laws of Florida, as amended. Each active firefighter and police officer, who on October 15, 1992 was not a member of this Fund and becomes a member of this Pension Fund shall furnish to the Board of Trustees a list of all of their medical providers and authorizations to obtain such medical records within a reasonable period of time as established by the Board of Trustees. Each firefighter and police officer shall also undergo a medical examination by the medical board at the expense of the Board of Trustees for purposes of establishing baseline medical conditions for reviewing any future claims for disability benefits. Any person who is initially employed on or after October 16, 1992, without prior creditable service in this Pension Fund by the City of Tampa for a position with the fire department or police department which position is in the unclassified service, as defined by the Civil Service Law of the City of Tampa and the City of Tampa Civil Service Rules and Regulations, shall not be eligible to join this Pension Fund.~~

SECTION 5. BOARD OF TRUSTEES. The general administration and responsibility for the proper operation of the pension system and for making effective the provisions of this Act are hereby vested in a board consisting of nine persons, as follows:

(1) Three members of the City Administration other than firefighters or police officers to be appointed as hereinafter provided;

(2) Three members of the Fire Department to be elected as hereinafter provided; and

(3) Three members of the Police Department to be elected as hereinafter provided.

(A) The term of office of each trustee shall be three years, ~~except that the initial terms of the trustees of each class shall respectively be for one, two, and three years. The initial terms shall commence on the 60th day after the ordinance approving and authorizing this contract shall become a law.~~

(B) The appointive trustees shall be appointed by the Mayor.

(C) The elective trustees shall be elected in the following manner, to wit: by per capita vote of all members of each of said respective departments who come within the purview of this Act, both active and retired, at elections to be held at places designated by the Board, at which elections all qualified members entitled to vote shall be notified in person or in writing by mail ten days in advance of said election. The candidate receiving the majority of votes for each office shall be declared elected and shall take office immediately upon commencement of the term of office for which he is elected or as soon thereafter as he shall qualify therefor. ~~An election shall be held each year not more than sixty (60) and not less than ten (10) days prior to the commencement of the terms for which trustees are to be elected in that year. The Board of Trustees shall meet, organize, and elect one trustee as chairperson chairman, one trustee as vice chairperson chairman, and one trustee as secretary annually within ten days after any trustees are elected and duly qualified.~~

~~(D) If a vacancy occurs in the office of trustee, the vacancy shall be filled for the unexpired term in the same manner as the office was previously filled.~~

~~(D)~~(E) The trustees shall serve without compensation, but they may be reimbursed from the expense fund for all necessary expenses which they may actually expend through services on the Board.

~~(E)~~(F) Each trustee shall, within ten (10) days after his appointment or election, take an oath of office before the City Clerk of said City, that so far as it devolves upon him, he will diligently and honestly administer the affairs of the said Board, and that he will not knowingly violate or willingly permit to be violated any of the provisions of the law applicable to the retirement system. Such oath shall be subscribed to by the member making it and certified by the said clerk and filed in his office.

~~(F)~~(G) Each trustee shall be entitled to one vote on the Board. Five votes shall be necessary for a decision by the trustees at any meeting of the Board. The chairman shall have the right to one vote only.

~~(G)~~(H) Subject to the limitations of this Act, the Board of Trustees shall from time to time establish rules and regulations for the administration of funds created by this Act and for transaction of its business, including

provisions for compulsory attendance of its members, which shall have the force of law.

~~(H)(I)~~ The Board ~~shall of Trustees shall by majority vote of its members~~ appoint ~~its administrator as the Clerk of the Board a secretary, who may, but~~ need not be, one of its members. It shall engage such actuarial and other services as shall be required to transact the business of the pension system. The compensation of all persons engaged by the Board of Trustees and all other expenses of the Board of Trustees necessary for the operation of the retirement system shall be paid at such rates and in such amounts as the Board of Trustees shall agree, but in no case shall the expenditures for such services or operations exceed three per cent of the maximum of the Fund each fiscal year. All funds shall be disbursed by the Board of Trustees. The Clerk of the Board ~~secretary~~ shall be bonded in such amount, not less than five thousand dollars, as the Board shall determine. The premium for said bond is to be paid out of this Fund.

~~(I)(J)~~ Any trustee who neglects the duties of his office shall be removed by the Board of Trustees.

SECTION 6. INVESTMENTS AND PAYMENTS. Money shall be withdrawn from the Pension Fund created by this Act only upon warrants executed by a majority of the Board of Trustees. Monies needed for the meeting of the current obligations of said Fund may be deposited in a depository recognized by law for the deposit of funds of the State of Florida and upon the posting of similar security for that required for state deposits. The Board shall have exclusive charge of the investment of any surplus in said Fund not needed for the current obligations thereof; and said funds shall be managed by said Board and shall be invested by said Board in accordance with the following:

(1) That the Board shall retain the services of one or more nationally recognized professional investment counselors.

(2) That not less than once every six (6) months a written opinion shall be obtained from the investment counselor or counselors as to the overall condition and composition of the investment portfolio.

(3) That the portfolio, representing the principal or surplus funds of the Pension Fund may be invested in the following securities or other property, real or personal, including, but without being limited to, bonds, notes, or other evidences of indebtedness issued, or assumed or guaranteed in whole or in part by the United States or any of its agencies or instrumentalities; or by any foreign government or political subdivisions or agencies thereof; or by the State of Florida, or by any county, city, school district, municipal corporation, or other political subdivision of the State of Florida, both general and revenue obligations; in mortgages and other interests in realty; or in such corporation bonds, notes, or other evidences of indebtedness, and corporation stocks including common and preferred stocks, of any corporation created or existing under the laws of the United States or any of the

states of the United States, or of any foreign government or political subdivisions or agencies thereof, provided that in making each and all of such investments the Board of Trustees shall exercise the judgment and care under the circumstances then prevailing which men of ordinary prudence, discretion, and intelligence exercise in the management of their own affairs, not in regard to speculation but in regard to the permanent disposition of their funds, considering the probable income therefrom as well as probable safety of their capital; provided, however, that not more than sixty-five per centum (65%) of said Fund, based on the total book value of all investments held, shall be invested at any given time in common stocks, and that not more than five per centum (5%) of said Fund shall be invested at any given time in the preferred and common, or either, stock of any one corporation and its affiliates and that not more than twenty-five per centum (25%) of said Fund, based on the total market value of all investments held, shall be invested at any given time in the bonds, notes, or other evidences of indebtedness of any foreign government or political subdivisions or agencies thereof or corporations created or existing under the laws thereof. The investment cap on foreign securities may not be revised, amended, increased, or repealed except as provided by general law.

SECTION 7. BENEFITS, PENSIONS TO MEMBERS. The Board shall upon its application retire:

(A) Any member of the Fund having an aggregate of ~~ten (10)~~ 10 years of service as defined in Section 17 in said departments, and having reached the age of 46 years, who then shall receive in monthly installments a pension equal to 31.5 percent of the member's average earnings for the three (3) highest years within the last 10 years of service for a period of ten (10) years certain and life. For each additional year of such service after 10 years, a member shall receive 3.15 percent of average earnings, not to exceed a total pension of 100 percent of said average earnings for a period of ten (10) years certain and life. After 10 years of service as defined in Section 17, this pension right shall be a vested right with the payment thereof to begin upon the employee's separation from the service or the employee's reaching the age of 46 years, whichever occurs later, so that an employee having 10 or more years of such service who resigns, retires, or is otherwise separated from the service prior to reaching the age of 46 years may elect to allow his contributions to remain in the Pension Fund and upon reaching the age of 46 years shall be entitled to commence receiving a pension based upon his service as herein provided, and should such employee die before reaching 46 years of age, then at the time that decedent would have reached 46 years of age the surviving spouse shall receive such benefit as the surviving spouse would have received under subparagraph 9(C) if the employee had died while receiving a pension. ~~widow or widower shall receive such benefit as the widow or widower would have received under subparagraph 9(C) if the employee had died while receiving a pension.~~ Provided however, any member of the Pension Fund who was actively employed as a firefighter or police officer in the City of Tampa on or after October 1, 2003, or a member of the Fund on or after October 1, 2003, and, prior to October 16, 1992, was a

~~participant of Division B of the General Employees Pension Plan as established by chapter 81-497, Laws of Florida, as amended, shall receive benefits from this Pension Fund at the rate of 3.15 percent of average earnings for each year of service in this Pension Fund, provided however, the 3.15 percent accrual shall not apply to any service while the member was a participant of Division B of the General Employees Pension Plan; provided, further, that upon reaching social security normal retirement age, except as provided in Section 28(C) of this Contract, the benefit paid herein shall be reduced by an amount equal to the actual social security benefit earned by the member for employment as a firefighter or police officer for the City to the extent that such employment is considered to be creditable service under this Fund. The effect of such reduction shall be that the sum of the benefit paid herein and said social security benefit shall be equal to the amount of the benefit otherwise payable herein. Each such member shall, upon demand by the Board, authorize the Social Security Administration to release any information necessary to calculate such reduction. The Board shall not make any payment for the benefit payable herein for any period during which such member willfully fails or refuses to authorize the release of such information in the manner and within the time prescribed by rules adopted by the Board.~~

(B) Any member who in the service has received or shall receive within or without the city any injuries, disease, or disability, which injury, disease, or disability now permanently incapacitates him physically or mentally from regular and continuous duty as a firefighter or police officer, then he shall receive in equal monthly installments an amount equal to 65% of monthly salary in effect at date of disability retirement, plus $\frac{1}{12}$ of any other earnings received within one year prior to the date of disability retirement, as determined by the Board, for a period of ten (10) years certain and life. ~~For any member of this Pension Fund who prior to October 16, 1992 was a member of Division B of the General Employees Pension Plan as established by Chapter 81-497, Laws of Florida, as amended, upon reaching social security normal retirement age or qualifying for social security disability benefits, whichever comes first, except as provided in Section 28(C) of this Contract, the benefit paid herein shall be reduced by an amount equal to the actual social security benefit earned by the member for employment as a firefighter or police officer for the City to the extent that such employment is considered to be creditable service under this Fund; provided, however, that if such member's social security disability benefits cease prior to attaining social security retirement age, such reduction shall be deferred until such time as the member reaches his social security retirement age. The effect of such reduction shall be that the sum of the benefit paid herein and said social security benefit shall be equal to the amount of the benefit otherwise payable herein. Each such member shall, upon demand by the Board, authorize the Social Security Administration to release any information necessary to calculate such reduction. The Board shall not make any payment for the benefit payable herein for any period during which such member willfully fails or refuses to authorize the release of such information in the manner and within the time prescribed by rules adopted by the Board.~~

(C) Any member of the Fund who has completed ten (10) years of creditable service and becomes permanently incapacitated, physically or mentally, from regular and continuous service as a firefighter or police officer as a result of any injury, disease, or disability which is not incurred in the service of the City, shall receive in equal monthly installments for a period of ten (10) years certain and life an amount determined as of the date of disability retirement, as determined by the Board, equal to the greater of:

(1) 2% of his average earnings salary (as above computed) for each year of service with a minimum of 25% and a maximum of 50% of average earnings if he is not eligible for normal retirement; or ~~salary or~~

(2) ~~The accrued benefit under Section 7(A) based upon years of service and average earnings if he is eligible for normal retirement. salary determined as of the date of disability. For any member of this Fund who prior to October 16, 1992 was a member of Division B of the General Employees Pension Plan as established by Chapter 81-497, Laws of Florida, as amended, upon reaching social security normal retirement age, or qualifying for social security disability benefits, whichever comes first, except as provided in Section 28(C) of this Contract, the benefit paid herein shall be reduced by an amount equal to the actual social security benefit earned by the member for employment as a firefighter or police officer for the City to the extent that such employment is considered to be creditable service under this Fund; provided, however, that if such member's social security disability benefits cease prior to attaining social security retirement age, such reduction shall be deferred until such time as the member reaches his social security retirement age. The effect of such reduction shall be that the sum of the benefit paid herein and said social security benefit shall be equal to the amount of the benefit otherwise payable herein. Each such member shall, upon demand by the Board, authorize the Social Security Administration to release any information necessary to calculate such reduction. The Board shall not make any payment for the benefit payable herein for any period during which such member willfully fails or refuses to authorize the release of such information in the manner and within the time prescribed by rules adopted by the Board.~~

(D) Notwithstanding the foregoing, any member of this Pension Fund having an aggregate of 20 years of credited service as a firefighter or police officer in said departments either in this Pension Fund or ~~Division B of the General Employees Pension Plan, or a combination thereof,~~ may elect to enter into the Deferred Retirement Option Program (DROP), or, if the member separates from the service as a firefighter or police officer, may elect to commence immediate receipt of benefits regardless of age.

(E) In lieu of the amount and form of pension payable as provided in Section 7(A), Section 7(B) or Section 7(C) of this contract, a member, upon written request to the Board and subject to the approval of the Board, may elect to receive a pension of equivalent actuarial value payable in accordance with one of the following options:

(1) A pension of a larger monthly amount, payable to the member for his lifetime only;

(2) A pension of a modified monthly amount, payable to the member during the joint lifetime of the member and a joint annuitant designated by the member, and following the death of either of them, 100 percent, 75 percent, 66 $\frac{2}{3}$ percent, or 50 percent of such monthly amounts payable to the survivor for the lifetime of the survivor;

(3) Such other amount and form of pension as, in the opinion of the Board, will best meet the circumstances of the retiring member.

No member may make any change in his retirement option after the date of cashing or depositing the first pension check.

(F) Upon electing one of the optional forms of pension income, the member shall designate the joint annuitant or beneficiary ~~(or beneficiaries)~~ to receive the benefit, if any, payable under this Fund in the event of the member's death, and the member will have the power to change such designation from time to time, but any such change shall be deemed a new election and will be subject to approval by the Board. Such designation will name a joint annuitant or one or more primary beneficiaries where applicable. If a member has elected an option with a joint annuitant or beneficiary, and his pension has commenced, the member may thereafter change the designated joint annuitant or beneficiary, but only if the Board consents thereto, ~~and only if the joint annuitant last previously designated by the member is alive when the member files a request for such change in writing with the Board.~~ The consent of the member's joint annuitant or beneficiary to any such change shall not be required. The Board may request such evidence of the good health of the joint annuitant that is being removed as it may require, and the amount of the pension payable to the member upon designation of a new joint annuitant shall be actuarially redetermined taking into account the age and sex of the former joint annuitant, the new joint annuitant, and the member. Each such designation shall be made in writing on a form prescribed by the Board and filed with the Board. In the event that no designated beneficiary survives the member, such benefits as are payable in the event of the member's death subsequent to his retirement shall be paid to the member's estate. Pension payments shall be made under the option elected in accordance with the provisions of this section and shall be subject to the following limitations:

(1) If a member dies prior to retirement, benefits, if any, will be payable in accordance with Section 8 or 9 of this contract;

(2) If the ~~designated beneficiary (or beneficiaries)~~ or joint annuitant dies before the member's retirement, the option elected will be cancelled automatically and a pension as provided for pursuant to Section 7(A), Section 7(B), or Section 7(C) of this contract will be payable to the member upon retirement as if the election had not been made, unless a new election is made in accordance with the provisions of this section or a new joint

annuitant beneficiary is designated by the member prior to retirement and within 90 days after the death of the beneficiary;

(3) If both the retired member and the beneficiary (~~or beneficiaries~~) designated by the member die before the full payment has been effected under any option providing for payments for a period certain and life thereafter, the Board may, in its discretion, direct that the commuted value of the remaining payments be paid in a lump sum to the member's estate;

(4) If a member continues to work beyond his normal retirement date pursuant to the provisions of this section, and dies from causes not attributable to active duties prior to actual retirement and separation from service, while a monthly retirement benefit option has been elected by the member, monthly pension payments will be made, under the selected option to a beneficiary (~~or beneficiaries~~) designated by the member in the amount computed as if the member had retired under the option on the date on which death occurred.

(G)(1) Each member may designate in writing to the Board, on a form prescribed by the Board, a choice of one or more persons, named sequentially or jointly, as his beneficiary (~~or beneficiaries~~) to receive the benefit payable pursuant to Section 8(F) or Section 9(E), if any, which may be payable in the event of the member's death; and each designation may be revoked by the member by signing and filing in writing with the Board a new designation of beneficiary form.

(2) A retired member may change his designation of joint annuitant ~~or beneficiary~~ only twice without the approval of the Board.

(3) If no beneficiary is named in the manner herein provided, death benefits shall be paid pursuant to the applicable provision in Section 8 (8)(A) (~~E~~) or Section 9(A) (~~D~~). If there are no persons eligible for benefits pursuant to Section 8 (8)(A) (~~E~~) or Section 9(A) (~~D~~), and if no beneficiary designated by the member survives the member, the death benefit, if any, which may be payable under this contract with respect to such deceased member shall be paid by the Board to the estate of such deceased member, provided that the Board, in its discretion, may direct that the commuted value of the remaining monthly pension payments be paid in a lump sum. Any payment made to any person pursuant to this subsection shall operate as a complete discharge of all obligations under this contract with regard to the deceased member and any other persons with rights under this contract and shall not be subject to review by anyone, but shall be final, binding, and conclusive on all persons ever interested hereunder.

(H) RESERVED FOR FUTURE USE. ~~If the monthly pension payable to any person entitled to benefits under this contract is less than \$100, or if the single sum value of the accrued pension is less than \$5,000 for firefighters and \$2,500 for police officers, as of the date of retirement or termination of service, whichever is applicable, the Board, in the exercise of its discretion, may specify that the actuarial equivalent of such pension be~~

paid in a lump sum. The discount rate used to calculate the present value of lump sum payouts shall be equal to the immediately preceding cost of living adjustment paid pursuant to Section 23 of this contract.

(I) The Board shall make such rules as are necessary for the effective and efficient administration of Sections 7, 8, and 9, provided that such rules are not inconsistent with the terms of any collective bargaining agreement entered into by the City and the certified bargaining agents for firefighters and police officers. Notwithstanding any other provision of this section to the contrary, any provision of this section shall be construed and administered in such manner that the Fund will qualify as a qualified governmental pension plan under existing or hereafter enacted provisions of the Internal Revenue Code of the United States, and the Board may adopt any rule to accomplish the purpose of this section as is necessary to retain tax qualification, which rules shall have the force of law and shall be considered part of this contract.

(J) ~~Effective October 1, 2004,~~ The minimum monthly pension for any retired member or eligible surviving spouse shall be 100 percent of the amount of the poverty level for an individual member or a member with a family of two, as the case may be, as established annually by the Federal Bureau of Labor and Statistics and published in the Federal Register.

SECTION 8. DUTY-RELATED DEATH BENEFITS. If any member of either department shall lose his life or later die from injuries or causes occurring while in the discharge of his duties, and shall leave a surviving spouse widow or widower, or child or children under the age of eighteen (18) years, or age twenty-three (23) if a full-time student, the Board shall authorize and direct payment of a pension to the surviving spouse widow or widower and/or child or children, but only in the following amounts and on the following conditions:

(A) To the surviving spouse widow or widower in equal monthly installments an amount equal to one hundred per centum (100%) of the member's final year's earnings, computed from date of death, until death, less any benefits provided under paragraph (B) of this section, so that total benefits paid do not exceed one hundred per centum (100%) of the member's final year's earnings. For the surviving spouse widow or widower of a firefighter or police officer killed in the line of duty prior to October 1, 1969, the minimum benefit under this section shall be \$1,500 per month (Base plus COLA PRAA). For the widow or widower of any member of this Pension Fund who prior to October 16, 1992 was a member of Division B of the General Employees Pension Plan as established by Chapter 81-497, Laws of Florida, as amended, upon the reaching social security normal retirement age, except as provided in Section 28 (C) of this Contract, the benefit paid to the widow or widower shall be reduced by an amount equal to the actual social security benefit earned by the member for employment as a firefighter or police officer for the City to the extent that such employment is considered to be creditable service under this Fund; provided, however, that if the widow or widower does not receive the member's accrued social security

~~benefit, there shall be no reduction in benefits paid to such widow or widower. The effect of such reduction shall be that the sum of the benefit paid herein and said social security benefit shall be equal to the amount of the benefit otherwise payable herein. The widow or widower of each such member shall, upon demand by the Board, authorize the Social Security Administration to release any information necessary to calculate such reduction. The Board shall not make any payment for the benefit payable herein for any period during which such widow or widower willfully fails or refuses to authorize the release of such information in the manner and within the time prescribed by rules adopted by the Board.~~

(B) For each child until he or she shall have reached the age of eighteen (18) years, ~~or until such child or children shall die or marry before reaching the age of eighteen (18) years, or age twenty-three (23) if a full-time student,~~ in equal monthly installments an amount equal to fifteen per centum (15%) of the final year's earnings, computed from date of death, subject to a limitation of a total of one hundred per centum (100%) of final yearly earnings for surviving spouse ~~widow or widower~~ and children combined. Equal monthly installments paid to the child or children in the aggregate shall not exceed thirty per centum (30%) of the member's final earnings, and the fifteen per centum (15%) per child shall be adjusted in the event of more than two (2) children. Monthly installment amounts paid to the child or children shall reduce the surviving spouse ~~widow or widower~~ monthly installments by the same amount paid to the child or children so that the total combined annual benefits of the surviving spouse ~~widow or widower~~ and the child or children do not exceed one hundred per centum (100%) of the member's final year's earnings. Children's pensions shall terminate at the earliest of death, marriage, reaching age eighteen (18), or reaching age twenty-three (23) if a full-time student. Adopted children shall participate. Pension payments no longer paid to the child or children shall be paid to the surviving spouse ~~widow or widower~~.

(C) Upon death of the surviving spouse ~~widow or widower~~, the fifteen per centum (15%) child allowance shall be increased to thirty per centum (30%) for each child, and shall be paid in trust to eligible children, not to exceed a total of sixty per centum (60%) of member's final earnings.

(D) The trusteeship and disbursement of the pension to any child or children is to be determined by the Board of ~~Trustees~~.

(E) No pension shall be allowed to any stepchild or stepchildren of a deceased member.

(F) In the absence of an eligible surviving spouse or minor children, to the extent required by the Florida Statutes in the event of the death of a member prior to retirement, the member's designated beneficiary shall be entitled to the benefits otherwise payable to the member at normal retirement age for ten (10) years certain.

(G) ~~In the case of a surviving widow or widower and a surviving child as defined in this act, who is in pay status on October 1, 2018, the benefit received shall be increased on the first payment date after October 1, 2018.~~

SECTION 9. NON-DUTY-RELATED DEATH BENEFITS. To the surviving spouse widow or widower (until death or remarriage) and child or children (under the age of eighteen (18) years); ~~until death or marriage before reaching the age of eighteen (18) years,~~ of any member who dies from causes not attributed to his active duties in the departments ~~or who is retired,~~ provided, however, that such member shall have been a member of such department for ten (10) years prior to the date of his death, the Board Trustees shall authorize and direct payment in equal monthly installments as follows:

(A) To the surviving spouse widow or widower in equal monthly installments ~~of sixty-five per centum (65%) of the service retirement pension earned by the member at date of death. For the widow or widower of any member of this Pension Fund who prior to October 16, 1992 was a member of Division B of the General Employees Pension Plan as established by Chapter 81-497, Laws of Florida, as amended, upon the reaching social security normal retirement age, except as provided in Section 28 (C) of this Contract, the benefit paid to the widow or widower shall be reduced by an amount equal to the actual social security benefit earned by the member for employment as a firefighter or police officer for the City to the extent that such employment is considered to be creditable service under this Fund; provided however, that if the widow or widower does not receive the member's accrued social security benefit, there shall be no reduction in benefits paid to such widow or widower. The effect of such reduction shall be that the sum of the benefit paid herein and said social security benefit shall be equal to the amount of the benefit otherwise payable herein. The widow or widower of each such member shall, upon demand by the Board, authorize the Social Security Administration to release any information necessary to calculate such reduction. The Board shall not make any payment for the benefit payable herein for any period during which such widow or widower willfully fails or refuses to authorize the release of such information in the manner and within the time prescribed by rules adopted by the Board.~~

(B) ~~In the case of~~ To the child or children of a member who dies from causes not attributed to active duties in the department or who is retired, each child shall receive in equal monthly installments an amount equal to seven and one-half per centum (7 ½%) of the final year's earnings, computed from date of death, the provisions of Section 8, governing the amounts and conditions of administration of childrens' pensions, shall apply but subject to a limitation on the combined payments to a widow or widower and children equal to fifteen per centum (15%) of final year's earnings. Children's pensions shall terminate at the earliest of death, marriage, or reaching age eighteen (18). Adopted children shall participate. Upon death of the surviving spouse, the seven and one-half per centum (7 ½%) child allowance shall be increased to fifteen per centum (15%) for each child, and shall be paid in trust to eligible children, not to exceed a total of thirty per centum

(30%) of member's final earnings. The trusteeship and disbursement of the pension to any child or children is to be determined by the Board. fifty per centum (50%) of final salary.

~~(C)(1) The widow or widower of a member who dies while receiving a retirement pension shall receive sixty five per centum (65%) of the pension which the member was receiving; provided however, that no pension shall be allowed to any widow or widower unless she or he was married to the member prior to the date of retirement of the member, except as provided in paragraph (2). For the widow or widower of any member of this Pension Fund who prior to October 16, 1992 was a member of Division B of the General Employees Pension Plan as established by Chapter 81-497, Laws of Florida, as amended, upon the reaching social security normal retirement age, except as provided in Section 28 (C) of this Contract, the benefit paid to the widow or widower shall be reduced by an amount equal to the actual social security benefit earned by the member for employment as a firefighter or police officer for the City to the extent that such employment is considered to be creditable service under this Fund; provided, however, that if the widow or widower does not receive the member's accrued social security benefit, there shall be no reduction in benefits paid to such widow or widower. The effect of such reduction shall be that the sum of the benefit paid herein and said social security benefit shall be equal to the amount of the benefit otherwise payable herein. The widow or widower of such member shall, upon demand by the Board, authorize the Social Security Administration to release any information necessary to calculate such reduction. The Board shall not make any payment for the benefit payable herein for any period during which such widow or widower willfully fails or refuses to authorize the release of such information in the manner and within the time prescribed by rules adopted by the Board.~~

(C)(1)(a) Members (i) who have been retired for less than forty (40) years as of October 1, 2011 the effective date of this act, (ii) who retired or entered DROP prior to October 1, 2002, and (iii) who married or remarried after the date of the member's retirement may elect prospectively to receive a voluntarily reduced retirement benefit payable to the surviving spouse widow or widower. The amount of the surviving spouse's widow or widower's benefit will be based on the actuarial equivalence calculated by the Fund's actuary, and such benefit shall not result in any additional cost to the Fund or to the plan sponsor than would have been incurred if the member had not elected such benefit under this paragraph. Said actuarial calculation shall be paid for by the retired member.

(b) The election under subparagraph (a) is available only if (i) the spouse is not more than twenty (20) years younger than the married or remarried member, (ii) the marriage or remarriage occurred at least three (3) years prior to the member's said election, and (iii) the electing member is restricted to exercising this provision for a maximum of two remarriages after retirement.

(D) No pension shall be allowed to any stepchild or stepchildren of a deceased member.

(E) In the absence of an eligible surviving spouse or minor children, to the extent required by the Florida Statutes, in the event of the death of a vested member prior to retirement, the member's designated beneficiary shall be entitled to the benefits otherwise payable to the member at normal retirement age for ten (10) years certain.

(F) In the event a retired firefighter or police officer dies after retirement but before he or she has received retirement benefits for a period of ten (10) years, the same monthly benefit will be paid to the eligible surviving spouse, or if there is no eligible surviving spouse, to the beneficiary as designated by the member for the balance of such ten (10) year period.

SECTION 10. MANDATORY MEMBERSHIP; EXCEPTIONS. Membership in the Fund is a mandatory condition of employment, apart from those exceptions permitted in accordance with Sections 175.032(11)(a) and 185.02(16), Fla. Stat., where membership would be optional. ~~Any firefighter or police officer of the City who makes his legal election as provided herein, and who shall make the contribution required to be made hereunder into the Pension Fund, shall be permitted to participate in the fund and benefits thereof, herein and hereby authorized, but nothing herein contained shall be construed as to require or compel any employee to participate in the said pension system. Each firefighter and police officer who does not elect to join this Pension Fund shall remain or become a member of Division B of the General Employees' Pension Plan, as established by Chapter 81-497, Laws of Florida, as amended.~~

SECTION 11. RESERVED FOR FUTURE USE. ~~Except for each firefighter and police officer who on October 15, 1992 was a member of Division B of the General Employees' Pension Plan for the City of Tampa, all persons entering the employ of the City, as firefighters or police officers subsequent to the time when this Act shall have become a law, shall be required to file their legal election with the City, on or before ninety days from the date of their employment, in order to entitle them to participate in the benefits and funds herein created and authorized by this Act.~~

SECTION 12. CONTRACT. Each Fund member and the City is Whenever any employee, within the terms of this Act, shall file his election with the City of Tampa as hereinbefore provided, the City, within thirty (30) days thereafter, is hereby authorized, empowered, and directed to execute a contract as provided for herein in triplicate, one copy to be retained by the City, one copy to be retained by the Pension Board, and the other copy to be delivered to the said employee joining in said contract, and shall thereafter be and remain a contract binding upon the said City and the employee, and enforceable in any Court in the State of Florida having jurisdiction of actions upon contracts in like amount, and by such relief, ordinary or extraordinary, at law, or in equity as may be suitable or appropriate in similar cases.

SECTION 13. MEDICAL BOARD. The Board of Trustees shall designate a Medical Board to be composed of three physicians who shall arrange for and pass upon all medical examinations required under the provisions of this Act, shall investigate all essential statements or certificates made by or on behalf of a member in connection with an application for disability or retirement, and shall report in writing to the Board of Trustees its conclusions and recommendations upon all matters referred to it. The payment for such services shall be determined by the Board of Trustees.

SECTION 14. REVIEW OF BOARD DECISIONS. Judicial review of Board decisions shall be in accordance with state law applicable to quasi-judicial decisions of municipal boards. ~~On compulsory retirement of a member by act of the Board of Trustees, any such retired member shall have the right to appeal against such retirement by the Board of Trustees by appealing to a court of proper jurisdiction, and said member shall defray his own expense in his appeal of such compulsory retirement.~~

SECTION 15. NON-EFFECT OF DISMISSAL FROM THE DEPARTMENT. Members entitled to a pension shall not forfeit the same upon dismissal from the department; but shall be retired as herein described. This section does not apply in the case of a forfeiture under Section 112.3173, Fla. Stat.

SECTION 16. DISABILITY REEVALUATION; REINSTATEMENT OF DISABLED MEMBERS. Disability retirees need not be reevaluated after attaining age forty-six (46). If the City, in its sole discretion, reemploys a disability retiree in a position covered by this Fund, the reemployed member may elect to acquire credited service for the period of disability by paying into the Fund the contributions which would have been made by the member had that member not been retired on disability. In that event, the City shall make the corresponding employer contribution. In the event a member who has been retired on a pension on account of permanent incapacity regains his full health and is shown to be physically able to perform his duties in the Fire or Police Department, the Board shall require the said member to resume his position in the respective department and discontinue the pension; provided, however, that, if such member shall have been retired for disability in line of duty, shall not have reached the age of forty-six (46) years and shall within eighteen (18) months after resuming his position pay into the fund an amount equal to the aggregate contributions (computed upon his annual earnings at the time of his disability retirement) he would have been required to make hereunder during the period of his disability retirement had he not been retired, such member shall receive creditable service for the period of such disability retirement.

SECTION 17. COMPUTATION OF PENSION SERVICE AND PURCHASE OF PAST CREDITED SERVICE.

(A) In computing service allowance, creditable service shall include all service or employment of the member in the Fire or Police Department, either continuous or interrupted, provided, however, that any leave of

absence without pay shall not be included. Credited service shall include credit for up to five (5) years of the time spent in the military service of the Armed Forces of the United States if the member is in the active employ of the City of Tampa immediately prior to such service and leaves a permanent, full-time position as a firefighter or police officer with the City of Tampa for the purpose of voluntary or involuntary service in the Armed Forces of the United States. The member must be entitled to re-employment under the provisions of the Uniformed Services Employment and Re-Employment Rights Act (USERRA). In order to be eligible for the benefits of this section, a member must return to employment as a firefighter or a police officer of the City of Tampa within one (1) year from the date of release of such active service. Pension contributions shall not be required for military service as described in this section, unless permitted by the Florida Statutes. The provision of this section shall not apply to temporary service for reserve training. ~~However, the amount of any pension or compensation that may be received from the Federal Government on account of disability from such service shall be deducted from the amount of any pension due under this Act. The deduction of the amount of any pension or compensation received from the Federal Government shall be made only where the period of military service (not exceeding five (5) years) is added to the period of actual service of the member in either the Fire or Police Department in order to make up the required number of years for retirement on a City pension; that the disability for which any pension or compensation is received from the Federal Government shall be only such disability that was incurred in the military service during the same period of military service used by the member to add to his actual service in the Police or Fire Departments in order to make up the number of years required for retirement on a City pension; and that no deduction of the amount of any pension or compensation received from the Federal Government can or shall be made from the amount of any City pension granted solely on account of disability. Any member who, in order to perform such active military service, has left his employment in the Police or Fire Departments of the City of Tampa and (a) who received a certificate of honorable discharge upon completion of such active military service, (b) is still qualified to perform the duties of such position, (c) makes or shall have made application for reemployment within thirty (30) days after he is released from active military service, shall be restored by the Police or Fire Department of the City of Tampa to such position or a position of like seniority, status and pay. In the case of conflict between this section and any veteran's reemployment law, that reemployment law shall control.~~

(B) Immediately upon the passage of this Act, the Board of Trustees shall at once establish the service record of all employees who may be entitled to participate in the benefits of this Act and shall keep a record thereof.

~~(C) For each firefighter and police officer who on October 15, 1992 was not a member of this Pension Fund, but who was a member of Division B of the General Employees Pension Plan as established by Chapter 81-497, Laws of Florida, as amended, who elects to join this pension fund, for~~

purposes of determining eligibility for any benefit in which length of service is a factor, the entire period of time served as a firefighter or police officer with the City of Tampa, either continuous or interrupted, shall be included; provided, however, that any leave of absence without pay shall not be included unless required by applicable law, any service as a police recruit shall not be included, and any service in which the firefighter or police officer withdrew his/her contributions shall not be included. Active military service shall be included to the extent required by law.

~~(C)~~(D) A member who has separated from service as a firefighter or police officer and who has taken a refund of his pension contributions, who is later readmitted to the Fund, shall have the option of purchasing past creditable service.

(1) The readmitted member shall make the election in writing to purchase past creditable service on a form prescribed by the Board within 90 days of readmission, which election shall be legally binding.

(2) The readmitted member who elects to purchase past creditable service shall repay the withdrawn contributions with interest at the actuarially assumed rate of return of the Fund within 90 days of the later of, readmission or receipt of written notification from the Board of the amount due. Interest shall be calculated from the date of withdrawal to the date of repayment at the actuarially assumed rate of return of the Fund.

(3) A member who fails to pay withdrawn contributions with interest as provided in this subsection within 90 days of the later of, readmission or receipt of written notification from the Board of the amount due shall not receive creditable service for the period of time for which the withdrawn contributions apply.

~~(D)~~(E) All active police officer or firefighter members shall be permitted to purchase up to an additional five (5) years of credited service based upon (i) service as a full-time certified firefighter or certified police officer employed by a city, county, state, federal, or other public agency, or (ii) military service in the Armed Forces of the United States. Temporary, auxiliary, reserve, volunteer, or private agency service shall not apply. Service credit purchased under the provisions of this section shall not count for vesting purposes.

(1) Prior service shall not be granted until the member has paid to the Pension Fund the actuarial cost of the service purchased, as determined by the actuary for the Fund Plan. Said actuarial calculation shall be paid for by the member. Members purchasing service credit shall provide the Board of Trustees with proof of prior service with honorable separation. No service credit may be purchased if the member is receiving or will receive any other retirement benefit based on this service, except in the case of a military pension.

(2) The contribution by the member of the actuarially determined cost of the buyback may be made in one lump sum or may be made by payroll deductions in installments for a period of time which shall not exceed the number of years being purchased. A member electing to make installment payments shall be charged interest based on the actuarially assumed rate of return for the Fund Plan. A member making installment payments shall complete all required payments prior to payment of any benefit under this section.

(3) A member who terminates service prior to vesting in the Fund Plan shall be entitled to a refund, without interest, of all money paid to buy back prior military, firefighter, or police officer service.

SECTION 18. EXEMPTION FROM CLAIMS OF CREDITORS. No pension provided for herein shall be assignable, subject to execution, or subject to garnishment for debt or for other legal process. This provision does not apply to domestic relations orders relating to alimony and child support under Chapter 61, Fla. Stat., or as authorized by Section 112.3713, Fla. Stat., or as authorized by federal law. The Fund is not authorized by State law to honor qualified domestic relations orders or domestic relations orders relating to equitable distribution which require direct payment from the Fund to a former spouse.

SECTION 19. DURATION OF MEMBER'S PENSION. Pensions granted to retired members shall be paid to them for life and shall not be revoked nor in any way diminished except as provided in this Act, and the payments of the member to this Fund shall cease upon his retirement and acceptance of a pension.

SECTION 20. CONTINUATION OF BENEFITS. The Board of ~~Trustees~~ shall direct that there be included in the pension list, and be subject to the benefits of this Act, all pensions now being paid by the Fund to surviving spouses, widows and widowers and children, and retired members of the Fire and Police Departments who are now drawing a pension from said Fund or may be hereafter entitled thereto, but not to exceed the maximum provided by this Act, and are hereby directed to pay said pensions.

SECTION 21. CORRECTION OF ERRORS; BOARD INVESTIGATION. The Board of ~~Trustees~~ shall have the power to examine into the facts upon which any pension shall have heretofore been granted under any prior or existing law, or shall hereafter be granted under this Act, and ascertain if any pension has been granted or obtained erroneously, fraudulently, or illegally for any reason. Said Board is empowered to purge the pension rolls of any person heretofore granted a pension under prior or existing law, or hereafter granted under this Act, if the same is found to be erroneous, fraudulent, or illegal for any reason; and to reclassify any pensioner who has heretofore under any prior or existing law, or who shall hereafter under this Act, be erroneously, improperly, or illegally classified.

SECTION 22. RETURN OF MEMBER CONTRIBUTIONS. Whenever any member in the service of either the Fire or Police Department shall sever his connection with such department, either voluntarily or by lawful discharge, all rights under this Act shall thereupon cease automatically unless at the time of such discharge or voluntary retirement such member has qualified under the terms of this Act for a pension as herein provided. Upon severance prior to qualifying for retirement, a member shall receive a refund of contributions without interest provided, that a member may voluntarily leave his contributions in the Fund for a period of five (5) 5 years after terminating employment with the Fire or Police Department, pending the possibility of being rehired by the same department without losing credit for the time he has participated actively as a firefighter or police officer. If the member is not re-employed as a firefighter or police officer, with the same department, within five (5) years after terminating such employment, his contributions shall be returned without interest. In the event of the death of a member who is not vested, the member's designated beneficiary shall receive a return of the member's contributions without interest. In the event that the member has not designated a beneficiary, the member's estate shall be deemed the designated beneficiary.

SECTION 23. COST OF LIVING ADJUSTMENTS (COLAS).

(1) Commencing September 30, 1970, the size of the Fund, excluding the 13th check account, determined on a market value basis, shall be compared with the amount that would have been in the Fund, excluding the 13th check account, had the Fund, excluding the 13th check account, earned 5 percent, inclusive of realized and unrealized capital gains and losses, compounded annually from October 1, 1969. If on any September 30, the actual fund, excluding the 13th check account, exceeds the 5 percent accumulation, the excess will be known as the Post Retirement Adjustment Account (herein-after referred to as PRAA), provided that for this purpose the 5 percent accumulation will not be reduced by any post-retirement benefit adjustment payments.

(2) Commencing January 1, 1980, and on each January 1 thereafter, installments due in the following twelve months to members and beneficiaries covered under this contract shall be increased or decreased by (a) below, but shall not be increased by more than (b) below:

(a) The increase or decrease since the preceding January 1, in the ratio of the current average cost-of-living index to the average cost-of-living index determined as the later of October 1, 1978, and the October 1 immediately preceding the date such installments commenced, rounded off to the nearest whole per centum.

(b) The increase which can be applied and continued for remaining installments, by using the excess, if any, on the preceding September 30 of the PRAA Post Retirement Adjustment Account over the value of previous cumulative adjustments if continued for remaining installments, all as determined by the actuary.

(c) Provided that the effect of such cumulative adjustments shall not be such as to reduce installment payments below the rate at which they would have been paid if no such adjustments had ever been made.

(d) The “average cost-of-living index” shall be ascertained each year; determined as the average of the immediately preceding 24 monthly consumer price index figures, relative to the United States as a whole, known as The Consumer Price Index for All Urban Consumers (CPI-U), (1982-84 = 100 Basis), most recently issued as of such date by the Bureau of Labor Statistics. Should the base point or basis of the monthly Consumer Price Index be revised by the Bureau of Labor Statistics, this term shall mean the published average as adjusted by the Board of Trustees with advice from the actuary so as to maintain consistency in index figures for purposes of this Fund Plan.

(3) If a member elects to commence receipt of subparagraph 7(A) benefits after 20 years of service immediately upon separation from service as provided in subparagraph 7(D) or to enter into the Deferred Retirement Option Program (DROP) and prior to reaching the age of 46 years, adjustments provided for in this section shall commence on January 1 immediately following the October 1 on or before which the member separates from service as a firefighter or police officer in the fire department or police department, respectively, or enters the DROP Deferred Retirement ~~Option Program (DROP)~~.

(4) Only benefits paid by this Pension Fund shall be subject to COLAs cost of living adjustments as provided herein.

SECTION 24. MAXIMUM BENEFIT PAYMENT.

(A) In the event that the provisions of the federal Internal Revenue Code operate to limit the benefit amount that the member or the member’s survivors would otherwise be eligible to receive pursuant to this the City of Tampa Firefighters and Police Officers Pension contract, then the member or the member’s survivors shall not receive from the City Pension Fund for Firefighters and Police Officers in the City of Tampa retirement benefits in an amount in excess of the limits provided by the federal Internal Revenue Code or in an amount that would cause the City Pension Fund for Firefighters and Police Officers in the City of Tampa to lose its federal income tax-exempt status.

(B) In order to maintain the tax-exempt status of the City Pension Fund for Firefighters and Police Officers in the City of Tampa, said pension Fund shall not be required to pay benefits in excess of the appropriate limits established by Section 415 of the Internal Revenue Code (26 USC Section 415), nor shall said pension Fund be required to pay any benefits which would jeopardize its tax-exempt status.

(C) Should the benefits otherwise payable pursuant to this the City of Tampa Firefighters and Police Officers Pension contract by the City Pension

Fund for Firefighters and Police Officers in the City of Tampa be limited pursuant to Section 415 of the Internal Revenue Code, then the City of Tampa shall provide for payment of those benefits in excess of the limits in Section 415 of the Internal Revenue Code.

(D) Notwithstanding any other provision of this ~~pension~~ contract to the contrary, any provision of this ~~pension~~ contract shall be construed and administered in such manner that this Pension Fund will qualify as a qualified governmental pension plan under existing or hereafter enacted provisions of the Internal Revenue Code of the United States, and the Board of Trustees may adopt any rule necessary to retain tax qualification, which rules shall have the force of law and shall be considered part of this pension contract.

SECTION 25. COMPLIANCE WITH STATE LAW AND INTERNAL REVENUE CODE.

(A) To the extent that any provision of this contract is in conflict with Sections ~~112.60-112.67~~ 112.60-67, Fla. Stat. Florida Statutes, or other provisions of the Florida Statutes made applicable to the Fund, excluding Chapters 175 and 185, Fla. Stat. Florida Statutes, those provisions of the Florida Statutes shall prevail.

(B) To the extent that any provision of this contract would result in the loss of the tax-exempt status of the Fund, such contractual provision shall be null and void.

(C) To the extent a future amendment to state law requires a change to this contract to maintain compliance, such change may be made by local ordinance.

~~(C) To the extent that any provision of this contract is not in compliance with the minimum benefits provisions of chapters 175 and 185, Florida Statutes, that apply to the Fund, the non-compliance with which would result in a forfeiture of the right of the fund to participate in the distribution of the premium tax funds established in chapters 175 and 185, Florida Statutes, the City is authorized to amend this contract by local ordinance to cure such non-compliance, only to the extent that additional premium tax revenues become available to incrementally fund the cost of such compliance, such ordinance is consistent with the terms of a collective bargaining agreement entered into among the City and the certified bargaining agents for firefighters and police officers, the procedures for the adoption of such ordinance are consistent with section 112.63(3), Florida Statutes, and such ordinance is adopted prior to March 31, 2003. Any local ordinance adopted by the City pursuant to this subparagraph shall be incorporated by reference into the pension contract of each firefighter and police officer who is an active or contributing member of the Fund on the date the amendments to such contract provided in such ordinance become effective.~~

~~(D)—To the extent that any provision of this contract is not in compliance with the minimum standards provisions of chapters 175 and 185, Florida Statutes, that apply to the Fund, the non compliance with which would result in a forfeiture of the right of the Fund to participate in the distribution of the premium tax funds established in chapters 175 and 185, Florida Statutes, the City is authorized to amend this contract by local ordinance to cure such non compliance, provided such ordinance is consistent with the terms of a collective bargaining agreement entered into among the City and the certified bargaining agents for firefighters and police officers, and such ordinance is adopted prior to March 31, 2003. Any local ordinance adopted by the City pursuant to this subparagraph shall be incorporated by reference into the pension contract of each firefighter and police officer who is an active or contributing member of the Fund on the date the amendments to such contract provided in such ordinance become effective.~~

SECTION 26. DEFERRED RETIREMENT OPTION PROGRAM (DROP). Notwithstanding any other provisions of this contract, and subject to the provisions of this section, the Deferred Retirement Option Program, hereinafter referred to as the DROP, is an option under which an eligible member may elect to have the member's pension benefits calculated as of a certain date prior to retirement; and accumulate benefits plus the investment return pursuant to this section during the DROP calculation period. Participation in the DROP does not guarantee employment for the DROP calculation period, as defined in this section.

(A) Eligibility - In order to be eligible for the DROP option, the member must meet the following eligibility criteria:

(1) The member must have attained at least 20 years of service but no more than 33 ~~30~~ years of service at the time the member files an election under this section. The service must be as a firefighter or police officer in the fire department or the police department, respectively, either in this Pension Fund or Division B of the General Employees Pension Plan, or a combination thereof. A member is eligible for accumulations pursuant to the DROP for the lesser of eight (8) ~~5~~ years, or the difference between 33 ~~30~~ years of service and the member's service as of the effective date of the member's DROP election.

(a) Members participating in the DROP and who have not completed five (5) years in the program and have not completed 30 years of service However, if a member has attained at least 25 years of service on the date this act becomes a law will be and elects to participate in the DROP within 90 days after receipt of written notice from the Board of Trustees, the member is eligible for accumulations pursuant to the a 5-year DROP for the lesser of eight (8) years, or the difference between 33 years of service and the member's service as of the effective calculation period following the date of the member's DROP election this act becomes a law.

(2) The member must meet all eligibility requirements for pension benefits, other than separation from service as a firefighter or police officer in the fire department or police department, respectively.

(3) Upon electing to participate in the DROP, the member shall submit on forms required by the City and the Board of ~~Trustees~~:

(a) An irrevocable written election to participate in the DROP, specifying a DROP benefit calculation date. This DROP benefit calculation date is used to determine the DROP calculation period, which commences on the DROP benefit calculation date and ends on the earlier of (i) the last day of DROP eligibility as determined under paragraph (1) or (ii) the member's separation from service or death;

(b) An irrevocable notice of employment termination to take effect upon the expiration of the DROP calculation period; provided that a DROP participant shall not be precluded from voluntarily terminating employment with the City as a firefighter or police officer before the expiration of the DROP calculation period, nor shall the City be precluded from terminating such DROP participant's employment as applicable due to disciplinary action, layoff, or other separation in accordance with the applicable collective bargaining agreement, civil service law, or other applicable law;

(c) A properly completed application for longevity retirement benefits to be calculated pursuant to subparagraph 7(A) or subparagraph 7(D) as of the DROP benefit calculation date; and

(d) Any other information required by the Board of ~~Trustees~~.

(4) A member may only make one DROP election during the member's lifetime.

(B) Status: - For pension purposes only:

(1) During the DROP calculation period, there shall be no pension contribution deductions made from the earnings, wages, salary, or compensation earned by the DROP participant.

(2) Upon entry into the DROP, a DROP participant shall no longer be entitled to disability benefits pursuant to subparagraph 7(B) or subparagraph 7(C).

(3) Death benefits under the DROP: - Upon the death of a DROP participant, the named beneficiary or beneficiaries shall be entitled to receive the benefits accumulated during the DROP calculation period as of the date of death. After the death of such DROP participant, pension benefits shall be paid as required by Section 9, provided however that a surviving spouse who was not married to the member during some period of the member's employment as a firefighter or police officer prior to the date of the member's entry into the DROP shall not be entitled to Section 9 benefits.

Eligibility to participate in the DROP terminates upon the death of such DROP participant.

(4) A DROP participant shall not be eligible to be elected as a member of the Board of Trustees.

(5) During DROP participation, a DROP participant shall be entitled to the 13th check benefit pursuant to Section 27.

(C) Benefits under the DROP: -

(1) Effective with the DROP benefit calculation date, a DROP participant's monthly pension installments calculated pursuant to Section 7, including creditable service, such participant's average earnings, and the effective date of retirement shall be fixed.

(2) The DROP accumulation shall be calculated as follows:

(a) The amount of the monthly installments to which the member would have been entitled to receive from the DROP benefit calculation date to the end of the member's DROP calculation period.

(b) The amount of any COLAs ~~cost of living adjustments~~ pursuant to Section 23 during the DROP benefit calculation period.

(c) Interest accumulation as set forth in this section.

(d) The amount of the 13th check pursuant to Section 27.

(3) At the conclusion of the member's DROP benefit calculation period, the Board of Trustees shall distribute the member's benefits, subject to the following provisions:

(a) The Board of Trustees shall receive verification by the City that such DROP participant's employment as a firefighter or police officer with the fire department or police department, respectively, has terminated.

(b) A terminated DROP participant or, if deceased, such participant's named beneficiary or beneficiaries, shall elect on forms provided by the Board of Trustees to receive the DROP benefits in accordance with one of the options provided in subparagraph 26(E)(1). Once a DROP participant commences distribution under a payment method (or receives a lump sum), no further interest shall be payable to the DROP participant. For a DROP participant or beneficiary who fails to elect a method of payment within 60 days of termination of DROP participation, the Board of Trustees will pay a lump sum as provided hereafter.

(D) Interest and Administrative Costs - Interest shall accumulate annually, whether positive or negative, during the DROP calculation period, less the cost of administering the DROP, all of which shall be determined by the Board of Trustees. DROP participant shall have the opportunity to elect,

as provided in this subsection, an investment option to be applied to such DROP participant's account for the fiscal plan year when entering the DROP and for each subsequent fiscal plan year. In such election, the DROP participant shall choose to have interest accumulate annually, whether positive or negative, at either (i) a rate reflecting the Fund's net investment performance, as determined by the Board of Trustees, or (ii) a rate reflecting a low-risk variable rate selected annually by the Board of Trustees in its sole discretion. Each election must be made at such time, on such forms, and in such manner as the Board of Trustees may determine in its sole discretion. If the DROP participant fails to make a valid election upon entering the DROP, the Fund interest rate shall be applied as provided herein. If the DROP participant fails to make a valid election in a subsequent fiscal Plan year, the election for the then-current fiscal Plan year shall be applied.

(E) Payment: -

(1) Upon termination of employment with the City as a firefighter or police officer in the fire department or police department, respectively, the accumulated DROP benefits at the option of the terminated DROP participant, or if deceased, such participant's designated beneficiary ~~or beneficiaries~~, shall be distributed to the extent allowed by law by rollover to another qualified plan, as a lump sum payment, as a combination of both, or in such other forms as provided by rules and regulations adopted by the Board of Trustees, provided that such distribution may be adjusted by the Board of Trustees to maintain Internal Revenue Code qualification of the Fund.

(2) If a DROP participant dies during the DROP calculation period, or on or before the DROP participant's full DROP accumulation is distributed, any remaining DROP accumulation shall be distributed to the DROP participant's designated beneficiary ~~or beneficiaries~~, or, if there is no surviving designated beneficiary, to the participant's spouse, or if there is no surviving designated beneficiary and no surviving spouse, to the participant's estate. Any such payment shall be made in a lump sum payment, unless the participant had already commenced benefit payment of their DROP accumulation in an optional plan. In such an event, benefits shall continue to be paid pursuant to the optional benefit form selected.

(3) The form of distribution elected by a DROP participant or surviving beneficiary must comply with the applicable requirements of the Internal Revenue Code.

(4) A DROP participant who is involuntarily discharged who seeks review of such discharge shall not be entitled to receipt of pension benefits or benefits accumulation while in the DROP until it has been determined that the discharge was lawful, or at the expiration of DROP participation provided in subparagraph 26(A)(1), whichever is first.

(5) The accumulated benefits of any DROP participant, including any interest thereon, shall not be subject to assignment, garnishment, execution,

attachment, or to any legal process whatsoever, except income deduction orders as provided in Section 18 of this contract ~~61.1301, Florida Statutes,~~ and federal income tax levies.

(6) Upon termination from employment with the City as a firefighter or police officer in the fire department or police department, respectively, the monthly pension installments pursuant to Section 7 and the COLAs cost of living adjustments pursuant to Section 23, shall be paid to the member, and upon death of the member, monthly pension installments shall be paid pursuant to Section 9 with COLAs cost of living adjustments pursuant to Section 23.

(F) Conflict of Laws: - To the extent that any provision of this section is in conflict with Sections 112.60-112.67, Fla. Stat. ~~Florida Statutes~~, or those provisions of Chapters 175 and 185, Fla. Stat. ~~Florida Statutes~~, that apply to local law plans established by municipal ordinance or special act, or provisions of Florida Statutes made applicable to pension funds established by special act, or to the extent that any provision of this section would result in the loss of tax-exempt status of the Pension Fund, the Board of Trustees is hereby delegated the authority to adopt by rule changes to this section in order to comply with said laws, which shall have the force of law and shall be considered part of this ~~pension~~ contract.

(G) Administration of Program: - The Board of Trustees shall make such rules as are necessary for the effective and efficient administration of this section, provided that such rules are not inconsistent with the terms of any collective bargaining agreement entered into by the City and the certified bargaining agents for firefighters and police officers concerning the DROP. The Board of Trustees shall not be required to advise members of the federal tax consequences of an election related to the DROP but may advise members to seek independent advice.

Notwithstanding any other provision of this section to the contrary, any provision of this section shall be construed and administered in such manner that such program will qualify as a qualified governmental pension plan under existing or hereafter enacted provisions of the Internal Revenue Code of the United States, and the Board of Trustees may adopt any rule necessary to accomplish the purpose of this section as is necessary to retain tax qualification, which rule shall have the force of law and shall be considered part of this ~~pension~~ contract.

SECTION 27. 13TH CHECK PROGRAM. Notwithstanding any other provisions of this contract, and subject to the provisions of this section, the 13th Check Program is a program which authorizes the Board of Trustees to establish and make a supplemental pension distribution, pursuant to the following terms and conditions:

(A) Eligibility: - The following persons shall be eligible for the supplemental pension distribution payable no later than June 30, 2002, and each June 30 annually thereafter:

(1) All retired members who have terminated employment as a firefighter or police officer in the fire department or police department, respectively, who, on the October 1 immediately preceding the June 30 by which distributions are to be made, were eligible to receive pension benefits for at least one (1) ½ year. For purposes of this section only, a DROP participant shall be considered a retired member, and, during the DROP calculation period, a DROP participant shall be eligible for the 13th check benefit, provided that, on the October 1 immediately preceding the June 30 by which distributions are to be made, such DROP participant had participated in the DROP for at least one (1) ½ year.

(2) All qualifying spouses who were eligible to receive pension benefits pursuant to Section 8 or Section 9 for at least one (1) ½ year on the October 1 immediately preceding the June 30 by which distributions are to be made.

(3) All qualifying surviving spouses, who on the October 1 immediately preceding the June 30 by which distributions are to be made, were eligible for receipt of Section 8 or Section 9 benefits but who have not received such pension benefits for at least one (1) ½ year provided that the deceased member was eligible for receipt of pension benefits on October 1 of the prior year.

(4) A joint annuitant who is also a lawfully wedded spouse of the retiree and who was eligible to receive pension benefits pursuant to Section 7 for at least one (1) ½ year on the October 1 immediately preceding the June 30 by which distributions are made.

(5) A joint annuitant who is also a lawfully wedded spouse of the retiree and who on the October 1 immediately preceding the June 30 by which distributions are to be made was eligible for receipt of Section 7 benefits but who has not received such pension benefits for at least one (1) ½ year, provided that the deceased member was eligible for receipt of pension benefits on October 1 of the prior year.

(6) Each 13th check vests on the date payment is determined in accordance with this section.

(B) 13th Check Account -

~~(1) There is hereby created a 13th check account within the Fund, which shall consist of those employees' contributions set forth in subparagraph 27(B)(2) in excess of those contributions otherwise required by Section 2 for the normal annual cost of benefits, other than benefits arising from post retirement adjustments made pursuant to Section 23 and other than benefits arising from the 13th Check Program, plus any interest earnings thereon up to and including September 30, 2001. Effective for earnings paid on the first pay date after October 1, 2001, employee contributions to the 13th Check account shall cease, and the 13th Check Account shall be funded by investment returns in excess of 10% (limited to 3%) on the base plan liabilities for persons eligible for the 13th check. For purposes of this Section,~~

~~the “base plan” shall mean those assets of the Fund excluding the Post Retirement Adjustment Account, DROP account assets, and the 13th check account. The amount available for the 13th check shall be calculated as of fiscal year end commencing September 30, 2001 for the fiscal year ending September 30, 2001 for payment no later than June 30, 2002, and each June 30 annually thereafter; provided, however, the calculation of the amount payable no later than June 30, 2002, shall include employee contributions to the 13th check account for earnings paid through the last pay date immediately prior to October 1, 2001. Subject to the requirements of part VII of chapter 112, Florida Statutes, effective October 1, 2007, the 13th Check Account shall be funded by investment returns in excess of 10 percent (limited to 1 percent) on the base plan plus the PRAA Post Retirement Adjustment Account market value of assets at each fiscal year ending September 30. For purposes of this section, the term “base plan” means those assets of the Fund excluding the PRAA Post Retirement Adjustment Account, DROP account assets, and the 13th Check Account, and assets allocated to fund the City of Tampa Firefighters and Police Officers Pension Fund Staff Pension Plan. The amount available for the 13th Check shall be calculated as of fiscal year end commencing September 30, 2007, for the fiscal year ending September 30, 2007, for payment no later than June 30, 2008, and each June 30 annually thereafter. The City shall not be required to make contributions toward the 13th check program.~~

~~(2) Notwithstanding any other provision of this contract, commencing October 1, 1998, employees covered under this contract shall continue to contribute pursuant to Section 2 at the rates required for employees to fund the normal annual cost of benefits, other than benefits arising from post retirement adjustments made pursuant to Section 23 and other than benefits arising from the 13th check program made pursuant to this section, plus an additional 100 percent of 9.874 percent of the full scale contribution rate (FSCR) set forth in Section 2(D) to the 13th check program. Employee contributions to the 13th check shall cease effective for earnings paid on the last pay date immediately prior to October 1, 2001.~~

(C) Amount of the 13th Check: - The amount of the 13th check shall be determined as follows:

(1)(a) The amount of the 13th check shall be the same for all retired members, regardless of years of service, age, years retired, or monthly installment.

(b) All eligible surviving spouses shall be entitled to 50 percent of what the eligible retired member would have received but for death.

(c) If a retired member is eligible on October 1 but dies before payment of the 13th check by the following June 30, the retired member's spouse shall receive the full amount of the payment, or ~~and~~ if there is no surviving spouse, the retired member's designated beneficiary ~~or~~ beneficiaries, or if none, the retired member's estate shall receive the payment.

(2) The Board of Trustees shall establish by rule adopted no later than May 31, 2002, and each May 31 thereafter, the amount of the 13th check funded pursuant to Section 27(B)(1), subject to the following:

(a) The amount of the 13th check, or a method for calculating the amount of the 13th check in a manner that is definitely determinable and in accordance with the requirements of the Internal Revenue Code applicable to a qualified governmental plan; and

(b) Certification by the Fund's actuary that the amount of the payment will be funded on a sound actuarial basis as required by Section 14, Article X of the State Constitution.

(D) Conflict of Laws - To the extent that any provision of this section is in conflict with Sections 112.60-112.67, Fla. Stat. Florida Statutes, or those provisions of Chapters 175 and 185, Fla. Stat. Florida Statutes, that apply to local law plans established by municipal ordinance or special act, or provisions of Florida Statutes made applicable to pension funds established by special act, or to the extent that any provision of this section would result in the loss of tax-exempt status of the Pension Fund, the Board of Trustees is hereby delegated the authority to adopt by rules changes to this section in order to comply with said laws, which shall have the force of law and shall be considered part of this pension contract.

(E) Administration of Program- - The Board of Trustees shall make such rules as are necessary for the effective and efficient administration of this section, provided that such rules are not inconsistent with the terms of any collective bargaining agreement entered into by the City and the certified bargaining agents for firefighters and police officers concerning the 13th Check Program. Notwithstanding any other provision of this section to the contrary, any provision of this section shall be construed and administered in such manner that such program will qualify as a qualified governmental pension plan under existing or hereafter enacted provisions of the Internal Revenue Code of the United States, and the Board of Trustees may adopt any rule to accomplish the purpose of this section as is necessary to retain tax qualification, which rules shall have the force of law and shall be considered part of this pension contract.

SECTION 28. ~~ELECTION TO PURCHASE PAST CREDITABLE SERVICE BY CERTAIN FIREFIGHTERS AND POLICE OFFICERS.~~

~~(A) Each firefighter and police officer who, on October 15, 1992, was a member in Division B of the General Employees' Pension Plan for the City of Tampa, who became a member of this Fund for service occurring on and after October 16, 1992, and who is a member of this Fund on or after June 1, 2002, may elect to purchase creditable service under this Pension Contract for service as a firefighter or police officer with the City of Tampa prior to October 16, 1992, if said employee complies with the following:~~

~~(1) Notify the City of Tampa and the Board of Trustees of this Fund, in writing, at any time between July 1, 2002, and December 31, 2002, of his or her desire to purchase creditable service for all or any portion of such past service and the time period of such service to be purchased;~~

~~(2) Upon electing to purchase creditable service for such past service, submit on a form required by the City an irrevocable waiver of any pension benefits under the General Employees' Pension Plan for the City of Tampa, which waiver shall apply only to the time period of such service to be purchased; and~~

~~(3) By September 30, 2003, pay into the Pension Fund a sum of money equal to the aggregate employee contributions, plus compound interest thereon at a rate as determined by the Board, which the employee would have paid into the Fund pursuant to Section 2 (D) of this Contract, had the employee participated in the Fund during the period of such prior service that said employee has elected to purchase.~~

~~(B) For each firefighter and police officer electing to purchase creditable service for past service as provided in this section, the City shall pay into the Pension Fund, by September 30, 2003, a sum of money equal to the City contributions, plus compound interest thereon at the rate determined by the Board pursuant to Section 28 (A) (3), which the City would have paid into the Fund for such firefighters and police officers pursuant to Section 2(B) and (C) of this Contract, had such firefighters and police officers participated in the Fund during the period of such prior service that such firefighters and police officers have elected to purchase.~~

~~(C) Benefits for creditable service purchased by firefighters and police officers pursuant to this section shall be calculated in the same manner as are such firefighters' and police officers' benefits for creditable service commencing on October 16, 1992, provided that there shall be no reduction in benefits for such creditable service purchased as otherwise required pursuant to Section 7 (A), (B), or (C), Section 8 (A), or Section 9 (A) or (C) of this Contract.~~

~~(D) The Board of Trustees shall make such rules as are necessary for the effective and efficient administration of this section, provided that such rules are not inconsistent with the terms of any collective bargaining agreement entered into by the City and the certified bargaining agents for firefighters and police officers. Notwithstanding any other provision of this section to the contrary, any provision of this section shall be construed and administered in such manner that such program will qualify as a qualified governmental pension plan under existing or hereafter enacted provisions of the Internal Revenue Code of the United States, and the Board of Trustees may adopt any rule to accomplish the purpose of this section as is necessary to retain tax qualification, which rules shall have the force of law and shall be considered part of this pension Contract.~~

SECTION ~~28.29~~. DEFINED CONTRIBUTION PLAN COMPONENT. Pursuant to the requirements of Sections 175.351(6) and 185.35(6), Fla. Stat. Florida Statutes, a defined contribution plan component is established for this special act. The defined contribution component is not currently funded. If ~~the such~~ defined contribution plan component is funded, the Board of Trustees may adopt uniform administrative rules regarding the operation of the defined contribution plan component of this special act, which administrative rules shall have the force of law.

Section 3. This act shall take effect upon becoming a law, except that the amendments to section 2 of the pension fund shall take effect October 1, 2025.

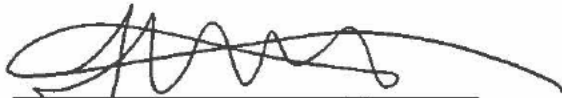
Approved by the Governor June 6, 2025.

Filed in Office Secretary of State June 6, 2025.

AFFIDAVIT OF TIFFANY WEBER AS CUSTODIAN OF RECORDS

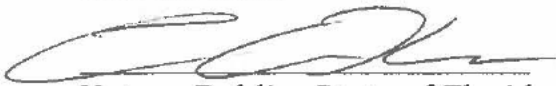
BEFORE ME, the undersigned authority personally appeared Tiffany Weber, who be duly sworn states as follows:

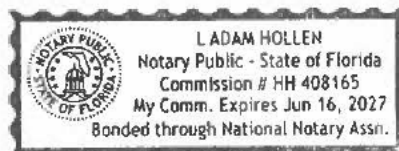
1. I am the Administrator of the City of Tampa Firefighters' and Police Officers' Pension Fund (the Fund).
2. In that capacity, I am the custodian of records of the Fund.
3. Attached to this affidavit is a true copy of the current Compendium Contract between the City of Tampa and participants in the Pension Fund.
4. This contract is a compilation of Special Acts of the Florida Legislature most recently adopted in Chapter 2025-239, Laws of Florida 2025. Each time the Legislature amends the contract, a supplement is provided to the participant. As Administrator, I am the liaison between the Fund and the Hillsborough County Legislative Delegation for amendments to the Compendium Contract.
5. Also attached are the versions signed by the Plaintiff during his tenure with the Tampa Police Department.
6. The attached records was prepared in the ordinary and normal course of the business of the Fund; are a regular practice of the Fund; were made at the time of the events reflected; and were made from information transmitted by a person with knowledge of the facts reflected.
7. The attached record is also a public record of a governmental entity charged by statute with the conduct of the business reflected.
8. Further, affiant sayeth naught.


TIFFANY WEBER

State of Florida
County of Hillborough

The foregoing instrument was acknowledged before me this 3rd day of November, 2025, by Tiffany Weber who is personally known to me and did take an oath.


Notary Public, State of Florida
Commission No.:
My Commission Expires:



CITY OF TAMPA FIREFIGHTERS AND POLICE OFFICERS PENSION CONTRACT

THIS AGREEMENT, made and entered into this _____ day of _____, _____ [print today's date] by and between the City of Tampa, a municipal corporation under the laws of the State of Florida (hereinafter referred to as "City" or party of the first part), and the below named firefighter or police officer (hereinafter referred to as "Employee" or party of the second part), for the purpose of providing retirement and other ancillary benefits to Employee in recognition of service with the City as a firefighter or police officer.

Name Printed: _____ Fire _____ or Police _____ ID #: _____

WITNESSETH:

WHEREAS, pursuant to the provisions of various Special Acts of the State of Florida and Ordinances of the City of Tampa, the City of Tampa is authorized and empowered to enter into a pension contract with each and every firefighter and police officer who is employed by the City of Tampa, who is authorized to join the City Pension Fund for Firefighters and Police Officers in the City of Tampa, which alternatively shall be known as the Tampa Fire & Police Pension Fund, and elects to do so, as follows:

SECTION 1. CREATION OF THE FUND.

There is hereby created a special fund to be known as the City Pension Fund for Firefighters and Police Officers in the City of Tampa, which alternatively shall be known as the Tampa Fire & Police Pension Fund (hereinafter referred to as the Fund); said Fund is to be used exclusively for the purpose provided for in this Act, which Fund shall be collected, administered, and disbursed according to the provisions of this Act.

SECTION 2. FUNDING REQUIREMENTS.

The said Fund shall consist of monies and properties derived from the following sources, which shall be set apart and placed to the credit of such Fund:

- (A) The monies and assets now deposited to the credit of and held by the Fund.
- (B) The annual required contribution from all sources shall be sufficient to fund the normal cost each year and the remaining unfunded past service cost over a period of thirty (30) years from the date of the most recent actuarial report received.
- (C) The employees covered under this contract and the City shall contribute, at a ratio of 1:1.33 or, alternatively, a ratio of 1:1.34 if paid quarterly, an amount sufficient to cover the annual required contribution less any monies received under Chapters 175 and 185, Fla. Stat. as agreed upon by mutual consent of the collective bargaining parties. The Board of Trustees (hereinafter referred to as the Board) may rely on written communication from the City of Tampa and the bargaining representatives as conclusive on the issue of mutual consent.
- (D) Commencing for earnings paid the first pay date after January 1, 2002, all mandatory employee contributions to the Fund shall be picked-up and paid by the City into the Fund immediately after each pay period. Such contributions, although designated as employee contributions, will be paid by the City in lieu of contributions by the employee. The contributions so assumed shall be treated as tax-deferred employer "pick-up" contributions pursuant to Section 414(h) of the Internal Revenue Code. Members shall not have the option of receiving the contributed amounts directly instead of having such contributions paid by the City to the Fund.
- (E) All monies and assets which shall be received by the Board for deposit to the credit of or for the account of the Fund from all other sources including the State of Florida.
- (F) No monies raised by taxation or otherwise provided for said Fund shall be used other than for the purposes of this Act.
- (G) To the extent that the City of Tampa provides for the payment of benefits otherwise payable by the Fund, but for the limits in Section 415 of the Internal Revenue Code, then there shall be a reduction in the amount of the City's contributions otherwise payable to the Fund by an amount equivalent to the amount of benefits provided for by the City of Tampa; provided, however, such amounts shall be included in the calculation of the City's contributions to the Fund pursuant to Section 2(B) of this contract.

SECTION 3. DEFINITIONS.

When used herein the following terms shall have the following meanings:

- (A) The term "employee" shall mean any member of the Fire or Police Department employed as a firefighter or police officer, and whose employment shall be regular and continuous and not of a temporary character.
- (B) The terms "firefighter" and "police officer" shall be synonymous with the term "employee" as defined above.
- (C) The term "member" shall mean an employee contributing or required to contribute to the Fund and entitled to participate in the benefits thereof upon the terms and conditions hereof.
- (D) The term "surviving spouse" shall mean the lawful wedded spouse of an active or retired participant of the Fund at the time of death. The member must have been married to the surviving spouse while an active member of the Fund, or in the case of a post-retirement marriage, have elected a reduced benefit under Section 9(C)(1), in order for a surviving spouse to be eligible for certain benefits from the Fund.
- (E) The term "earnings" shall mean total cash remuneration paid or otherwise payable in a pay period by the City to a firefighter or police officer for services rendered, including any payments required to be included within the definition of compensation pursuant to Chapters 175 and 185, Fla. Stat., but not including any payments for extra duty, as determined by the Board. Earnings shall also

include payments for overtime paid by the City to a firefighter or police officer up to a maximum of 300 hours of overtime per fiscal year.

(F) The term "actuary" shall mean a Fellow or Associate of the Society of Actuaries, or a firm employing such person, provided that such firm must be nationally recognized in the actuarial field and acceptable to the State Treasurers Office and to the Board.

(G) The term "actuarial report" shall mean a report prepared at least once every three years and in any year in which the average earnings of members increases more than two per centum (2%) of the average earnings the year before, and in any year in which the same shall be required by Chapters 175 and 185, Fla. Stat.; such study to be prepared by an actuary and accepted by the Board; determining the costs of all benefits provided for under this Act as a result of employment of members and former members, including a review of experience and a determination of a pension earnings increase factor or factors, and including determination of the effect of adjustments for expected cost-of-living index changes, based upon the data current as of the effective date of the report; and, based upon cost methods, factors, and assumptions consistent with actuarial soundness, and acceptable to the State of Florida as being consistent with the requirements of Chapters 175 and 185, Fla. Stat., as they may be from time to time amended.

(H) Wherever the term "he" or "him" appears herein, the same shall also include "she" or "her" when applicable.

(I) The term "primary beneficiary" shall mean the beneficiary or beneficiaries designated by the member to receive benefits payable, if any, in the event of the member's death.

(J) The term "contingent beneficiary" shall mean the beneficiary or beneficiaries designated to receive benefits payable, if any, in the event of the member's death and the primary beneficiary has predeceased the contingent beneficiary.

(K) The term "joint annuitant" shall mean the person designated by the employee to participate with the employee in one of the optional forms of benefits. The term "joint annuitant" does not apply to the definition of a spousal beneficiary in the option for normal retirement.

(L) The term "normal retirement" shall mean retirement after earning ten (10) years of creditable service and the attainment of age forty-six (46) or retirement after earning twenty (20) years of service, regardless of age, in both cases the member may begin to immediately draw benefits.

(M) The terms "creditable service" or "credited service" shall be as defined by state law in Chapters 175 and 185, Fla. Stat.

SECTION 4. MEMBERSHIP ELIGIBILITY.

Except as otherwise provided herein, before any person shall become a member of the Fund he or she shall:

(1) Be required to furnish a list of all of their medical providers and authorizations to obtain such medical records; and

(2) Pass a complete medical examination including, but not limited to, echocardiogram, functional examination of the back and neck, and any other specific diagnostic tests as determined by the Medical Board based upon the individual's risk factors, medical history, and physical examination.

Such medical records and medical examination also shall be utilized by the Board for purposes of establishing baseline medical conditions for reviewing any future claims for disability benefits.

SECTION 5. BOARD OF TRUSTEES.

The general administration and responsibility for the proper operation of the pension system and for making effective the provisions of this Act are hereby vested in a board consisting of nine persons, as follows:

(1) Three members of the City Administration other than firefighters or police officers to be appointed as hereinafter provided;

(2) Three members of the Fire Department to be elected as hereinafter provided; and

(3) Three members of the Police Department to be elected as hereinafter provided.

(A) The term of office of each trustee shall be three years.

(B) The appointive trustees shall be appointed by the Mayor.

(C) The elective trustees shall be elected in the following manner, to wit: by per capita vote of all members of each of said respective departments who come within the purview of this Act, both active and retired, at elections to be held at places designated by the Board, at which elections all qualified members entitled to vote shall be notified in person or in writing ten days in advance of said election. The candidate receiving the majority of votes for each office shall be declared elected and shall take office immediately upon commencement of the term of office for which he is elected or as soon thereafter as he shall qualify therefor. The Board shall meet, organize, and elect one trustee as chairperson, one trustee as vice chairperson, and one trustee as secretary annually.

(D) The trustees shall serve without compensation, but they may be reimbursed from the expense fund for all necessary expenses which they may actually expend through services on the Board.

(E) Each trustee shall, within ten (10) days after his appointment or election, take an oath of office before the City Clerk of said City, that so far as it devolves upon him, he will diligently and honestly administer the affairs of the said Board, and that he will not knowingly violate or willingly permit to be violated any of the provisions of the law applicable to the retirement system. Such oath shall be subscribed to by the member making it and certified by the said clerk and filed in his office.

(F) Each trustee shall be entitled to one vote on the Board. Five votes shall be necessary for a decision by the trustees at any meeting of the Board. The chairman shall have the right to one vote only.

(G) Subject to the limitations of this Act, the Board shall from time to time establish rules and regulations for the administration of funds created by this Act and for transaction of its business, including provisions for compulsory attendance of its members, which shall have the force of law.

(H) The Board shall appoint its administrator as the Clerk of the Board. It shall engage such actuarial and other services as shall be required to transact the business of the pension system. The compensation of all persons engaged by the Board and all other expenses of the Board necessary for the operation of the retirement system shall be paid at such rates and in such amounts as the Board shall agree, but in no case shall the expenditures for such services or operations exceed three per cent of the maximum of the Fund each fiscal year. All funds shall be disbursed by the Board. The Clerk of the Board shall be bonded in such amount, not less than five thousand dollars, as the Board shall determine. The premium for said bond is to be paid out of this Fund.

(I) Any trustee who neglects the duties of his office shall be removed by the Board.

SECTION 6. INVESTMENTS AND PAYMENTS.

Money shall be withdrawn from the Fund created by this Act only upon warrants executed by a majority of the Board. Monies needed for the meeting of the current obligations of said Fund may be deposited in a depository recognized by law for the deposit of funds of the State of Florida and upon the posting of similar security for that required for state deposits. The Board shall have exclusive charge of the investment of any surplus in said Fund not needed for the current obligations thereof; and said funds shall be managed by said Board and shall be invested by said Board in accordance with the following:

- (1) That the Board shall retain the services of one or more nationally recognized professional investment counselors.
- (2) That not less than once every six (6) months a written opinion shall be obtained from the investment counselor or counselors as to the overall condition and composition of the investment portfolio.
- (3) That the portfolio, representing the principal or surplus funds of the Fund may be invested in the following securities or other property, real or personal, including, but without being limited to, bonds, notes, or other evidences of indebtedness issued, or assumed or guaranteed in whole or in part by the United States or any of its agencies or instrumentalities; or by any foreign government or political subdivisions or agencies thereof; or by the State of Florida, or by any county, city, school district, municipal corporation, or other political subdivision of the State of Florida, both general and revenue obligations; in mortgages and other interests in realty; or in such corporation bonds, notes, or other evidences of indebtedness, and corporation stocks including common and preferred stocks, of any corporation created or existing under the laws of the United States or any of the states of the United States, or of any foreign government or political subdivisions or agencies thereof, provided that in making each and all of such investments the Board shall exercise the judgment and care under the circumstances then prevailing which men of ordinary prudence, discretion, and intelligence exercise in the management of their own affairs, not in regard to speculation but in regard to the permanent disposition of their funds, considering the probable income therefrom as well as probable safety of their capital; provided, however, that not more than sixty-five per centum (65%) of said Fund, based on the total book value of all investments held, shall be invested at any given time in common stocks, and that not more than five per centum (5%) of said Fund shall be invested at any given time in the preferred and common, or either, stock of any one corporation and its affiliates and that not more than twenty-five per centum (25%) of said Fund, based on the total market value of all investments held, shall be invested at any given time in the bonds, notes, or other evidences of indebtedness of any foreign government or political subdivisions or agencies thereof or corporations created or existing under the laws thereof. The investment cap on foreign securities may not be revised, amended, increased, or repealed except as provided by general law.

SECTION 7. BENEFITS, PENSIONS TO MEMBERS.

The Board shall upon its application retire:

(A) Any member of the Fund having an aggregate of ten (10) years of service as defined in Section 17 in said departments, and having reached the age of 46 years, who then shall receive in monthly installments a pension equal to 31.5 percent of the member's average earnings for the three (3) highest years within the last 10 years of service for a period of ten (10) years certain and life. For each additional year of such service after 10 years, a member shall receive 3.15 percent of average earnings, not to exceed a total pension of 100 percent of said average earnings for a period of ten (10) years certain and life. After 10 years of service as defined in Section 17, this pension right shall be a vested right with the payment thereof to begin upon the employee's separation from the service or the employee's reaching the age of 46 years, whichever occurs later, so that an employee having 10 or more years of such service who resigns, retires, or is otherwise separated from the service prior to reaching the age of 46 years may elect to allow his contributions to remain in the Fund and upon reaching the age of 46 years shall be entitled to commence receiving a pension based upon his service as herein provided, and should such employee die before reaching 46 years of age, then at the time that decedent would have reached 46 years of age the surviving spouse shall receive such benefit as the surviving spouse would have received under subparagraph 9(C) if the employee had died while receiving a pension.

(B) Any member who in the service has received or shall receive within or without the city any injuries, disease, or disability, which injury, disease, or disability now permanently incapacitates him physically or mentally from regular and continuous duty as a firefighter or police officer, then he shall receive in equal monthly installments an amount equal to 65% of monthly salary plus 1/12 of any other earnings received within one year prior to the date of disability retirement, as determined by the Board, for a period of ten (10) years certain and life.

(C) Any member of the Fund who has completed ten (10) years of creditable service and becomes permanently incapacitated, physically or mentally, from regular and continuous service as a firefighter or police officer as a result of any injury, disease, or disability which is not incurred in the service of the City, shall receive in equal monthly installments for a period of ten (10) years certain and life an amount determined as of the date of disability retirement, as determined by the Board, equal to the greater of:

(1) 2% of his average earnings for each year of service with a minimum of 25% and a maximum of 50% of average earnings if he is not eligible for normal retirement; or

(2) the accrued benefit under Section 7(A) based upon years of service and average earnings if he is eligible for normal retirement.

(D) Notwithstanding the foregoing, any member of this Fund having an aggregate of 20 years of credited service as a firefighter or police officer in said departments in this Fund may elect to enter into the Deferred Retirement Option Program (DROP), or, if the member separates from the service as a firefighter or police officer, may elect to commence immediate receipt of benefits regardless of age.

(E) In lieu of the amount and form of pension payable as provided in Section 7(A), Section 7(B) or Section 7(C) of this contract, a member, upon written request to the Board and subject to the approval of the Board, may elect to receive a pension of equivalent actuarial value payable in accordance with one of the following options:

(1) A pension of a larger monthly amount, payable to the member for his lifetime only;

(2) A pension of a modified monthly amount, payable to the member during the joint lifetime of the member and a joint annuitant designated by the member, and following the death of either of them, 100 percent, 75 percent, 66 2/3 percent, or 50 percent of such monthly amounts payable to the survivor for the lifetime of the survivor;

(3) Such other amount and form of pension as, in the opinion of the Board, will best meet the circumstances of the retiring member.

No member may make any change in his retirement option after the date of cashing or depositing the first pension check.

(F) Upon electing one of the optional forms of pension income, the member shall designate the joint annuitant or beneficiary to receive the benefit, if any, payable under this Fund in the event of the member's death, and the member will have the power to change such designation from time to time, but any such change shall be deemed a new election and will be subject to approval by the Board. Such designation will name a joint annuitant or one or more primary beneficiaries where applicable. If a member has elected an option with a joint annuitant or beneficiary, and his pension has commenced, the member may thereafter change the designated joint annuitant or beneficiary, but only if the Board consents thereto. The consent of the member's joint annuitant or beneficiary to any such change shall not be required. The Board may request such evidence of the good health of the joint annuitant that is being removed as it may require, and the amount of the pension payable to the member upon designation of a new joint annuitant shall be actuarially redetermined taking into account the age and sex of the former joint annuitant, the new joint annuitant, and the member. Each such designation shall be made in writing on a form prescribed by the Board and filed with the Board. In the event that no designated beneficiary survives the member, such benefits as are payable in the event of the member's death subsequent to his retirement shall be paid to the member's estate. Pension payments shall be made under the option elected in accordance with the provisions of this section and shall be subject to the following limitations:

(1) If a member dies prior to retirement, benefits, if any, will be payable in accordance with Section 8 or 9 of this contract;

(2) If the joint annuitant dies before the member's retirement, the option elected will be cancelled automatically and a pension as provided for pursuant to Section 7(A), Section 7(B), or Section 7(C) of this contract will be payable to the member upon retirement as if the election had not been made, unless a new election is made in accordance with the provisions of this section or a new joint annuitant is designated by the member prior to retirement;

(3) If both the retired member and the beneficiary designated by the member die before the full payment has been effected under any option providing for payments for a period certain and life thereafter, the Board may, in its discretion, direct that the commuted value of the remaining payments be paid in a lump sum to the member's estate;

(4) If a member continues to work beyond his normal retirement date pursuant to the provisions of this section, and dies from causes not attributable to active duties prior to actual retirement and separation from service, while a monthly retirement benefit option has been elected by the member, monthly pension payments will be made, under the selected option to a beneficiary designated by the member in the amount computed as if the member had retired under the option on the date on which death occurred.

(G)

(1) Each member may designate in writing to the Board, on a form prescribed by the Board, a choice of one or more persons, named sequentially or jointly, as his beneficiary to receive the benefit payable pursuant to Section 8(F) or Section 9(E), if any, which may be payable in the event of the member's death; and each designation may be revoked by the member by signing and filing in writing with the Board a new designation of beneficiary form.

(2) A retired member may change his designation of joint annuitant only twice without the approval of the Board.

(3) If no beneficiary is named in the manner herein provided, death benefits shall be paid pursuant to the applicable provision in Section 8 or Section 9. If there are no persons eligible for benefits pursuant to Section 8 or Section 9, and if no beneficiary designated by the member survives the member, the death benefit, if any, which may be payable under this contract with respect to such deceased member shall be paid by the Board to the estate of such deceased member, provided that the Board, in its discretion, may direct that the commuted value of the remaining monthly pension payments be paid in a lump sum. Any payment made to any person pursuant to this subsection shall operate as a complete discharge of all obligations under this contract with regard to the deceased member and any other persons with rights under this contract and shall not be subject to review by anyone, but shall be final, binding, and conclusive on all persons ever interested hereunder.

(H) Reserved for future use.

(I) The Board shall make such rules as are necessary for the effective and efficient administration of Sections 7, 8, and 9, provided that such rules are not inconsistent with the terms of any collective bargaining agreement entered into by the City and the certified bargaining agents for firefighters and police officers. Notwithstanding any other provision of this section to the contrary, any provision of this section shall be construed and administered in such manner that the Fund will qualify as a qualified governmental pension plan under existing or hereafter enacted provisions of the Internal Revenue Code of the United States, and the Board may adopt any rule to accomplish the purpose of this section as is necessary to retain tax qualification, which rules shall have the force of law and shall be considered part of this contract.

(J) The minimum monthly pension for any retired member or surviving spouse shall be 100 percent of the amount of the poverty level for an individual member or a member with a family of two, as the case may be, as established annually by the Federal Bureau of Labor and Statistics and published in the Federal Register.

SECTION 8. DUTY-RELATED DEATH BENEFITS.

If any member of either department shall lose his life or later die from injuries or causes occurring while in the discharge of his duties, and shall leave a surviving spouse, or child or children under the age of eighteen (18) years, or age twenty-three (23) if a full-time student, the Board shall authorize and direct payment of a pension to the surviving spouse and/or child or children, but only in the following amounts and on the following conditions:

(A) To the surviving spouse in equal monthly installments an amount equal to one hundred per centum (100%) of the member's final year's earnings, computed from date of death, until death, less any benefits provided under paragraph (B) of this section, so that total benefits paid do not exceed one hundred per centum (100%) of the member's final year's earnings. For the surviving spouse of a firefighter or police officer killed in the line of duty prior to October 1, 1969, the minimum benefit under this section shall be \$1,500 per month (Base plus COLA).

(B) For each child until he or she shall have reached the age of eighteen (18) years, or age twenty-three (23) if a full-time student, in equal monthly installments an amount equal to fifteen per centum (15%) of the final year's earnings, computed from date of death, subject to a limitation of a total of one hundred per centum (100%) of final yearly earnings for surviving spouse and children combined.

Equal monthly installments paid to the child or children in the aggregate shall not exceed thirty per centum (30%) of the member's final earnings, and the fifteen per centum (15%) per child shall be adjusted in the event of more than two (2) children. Monthly installment amounts paid to the child or children shall reduce the surviving spouse monthly installments by the same amount paid to the child or children so that the total combined annual benefits of the surviving spouse and the child or children do not exceed one hundred per centum (100%) of the member's final year's earnings. Children's pensions shall terminate at the earliest of death, marriage, reaching age eighteen (18), or reaching age twenty-three (23) if a full-time student. Adopted children shall participate. Pension payments no longer paid to the child or children shall be paid to the surviving spouse.

(C) Upon death of the surviving spouse, the fifteen per centum (15%) child allowance shall be increased to thirty per centum (30%) for each child, and shall be paid in trust to eligible children, not to exceed a total of sixty per centum (60%) of member's final earnings.

(D) The trusteeship and disbursement of the pension to any child or children is to be determined by the Board.

(E) No pension shall be allowed to any stepchild or stepchildren of a deceased member.

(F) In the absence of an eligible surviving spouse or minor children, to the extent required by the Florida Statutes in the event of the death of a member prior to retirement, the member's designated beneficiary shall be entitled to the benefits otherwise payable to the member at normal retirement age for ten (10) years certain.

SECTION 9. NON-DUTY-RELATED DEATH BENEFITS.

To the surviving spouse (until death or remarriage) and child or children (under the age of eighteen (18) years) of any member who dies from causes not attributed to his active duties in the departments or who is retired, provided, however, that such member shall have been a member of such department for ten (10) years prior to the date of his death, the Board shall authorize and direct payment in equal monthly installments as follows:

(A) To the surviving spouse in equal monthly installments of sixty-five per centum (65%) of the service retirement pension earned by the member at date of death.

(B) In the case of a member who dies from causes not attributed to active duties in the department or who is retired, each child shall receive in equal monthly installments an amount equal to seven and one-half per centum (7½ %) of the final year's earnings, computed from date of death, subject to a limitation on the combined payments to children equal to fifteen per centum (15%) of final year's earnings. Children's pensions shall terminate at the earliest of death or marriage as well as reaching age eighteen (18). Adopted children shall participate. Upon death of the surviving spouse, the seven and one-half per centum (7½%) child allowance shall be increased to fifteen per centum (15%) for each child, and shall be paid in trust to eligible children, not to exceed a total of thirty per centum (30%) of member's final earnings. The trusteeship and disbursement of the pension to any child or children is to be determined by the Board.

(C)

(1)

(a) Members (i) who have been retired for less than forty (40) years as of October 1, 2011, (ii) who retired or entered DROP prior to October 1, 2002, and (iii) who married or remarried after the date of the member's retirement may elect prospectively to receive a voluntarily reduced retirement benefit payable to the surviving spouse. The amount of the surviving spouse's benefit will be based on the actuarial equivalence calculated by the Fund's actuary, and such benefit shall not result in any additional cost to the Fund or to the plan sponsor than would have been incurred if the member had not elected such benefit under this paragraph. Said actuarial calculation shall be paid for by the retired member.

(b) The election under subparagraph (a) is available only if (i) the spouse is not more than twenty (20) years younger than the married or remarried member, (ii) the marriage or remarriage occurred at least three (3) years prior to the member's said election, and (iii) the electing member is restricted to exercising this provision for a maximum of two remarriages after retirement.

(D) No pension shall be allowed to any stepchild or stepchildren of a deceased member.

(E) In the absence of an eligible surviving spouse or minor children, to the extent required by the Florida Statutes, in the event of the death of a vested member prior to retirement, the member's designated beneficiary shall be entitled to the benefits otherwise payable to the member at normal retirement age for ten (10) years certain.

(F) In the event a retired firefighter or police officer dies after retirement but before he or she has received retirement benefits for a period of ten (10) years, the same monthly benefit will be paid to the eligible surviving spouse, or if there is no eligible surviving spouse, to the beneficiary as designated by the member for the balance of such ten (10) year period.

SECTION 10. MANDATORY MEMBERSHIP; EXCEPTIONS.

Membership in the Fund is a mandatory condition of employment, apart from those exceptions permitted in accordance with Sections 175.032(11)(a) and 185.02(16), Fla. Stat., where membership would be optional.

SECTION 11. RESERVED FOR FUTURE USE.

SECTION 12. CONTRACT.

Each Fund member and the City is hereby authorized, empowered, and directed to execute a contract as provided for herein in triplicate, one copy to be retained by the City, one copy to be retained by the Board, and the other copy to be delivered to the said employee joining in said contract, and shall thereafter be and remain a contract binding upon the said City and the employee, and enforceable in any Court in the State of Florida having jurisdiction of actions upon contracts in like amount, and by such relief, ordinary or extraordinary, at law, or in equity as may be suitable or appropriate in similar cases.

SECTION 13. MEDICAL BOARD.

The Board shall designate a Medical Board to be composed of three physicians who shall arrange for and pass upon all medical examinations required under the provisions of this Act, shall investigate all essential statements or certificates made by or on behalf of a member in connection with an application for disability or retirement, and shall report in writing to the Board its conclusions and recommendations upon all matters referred to it. The payment for such services shall be determined by the Board.

SECTION 14. REVIEW OF BOARD DECISIONS.

Judicial review of Board decisions shall be in accordance with state law applicable to quasi-judicial decisions of municipal boards.

SECTION 15. NON-EFFECT OF DISMISSAL FROM THE DEPARTMENT.

Members entitled to a pension shall not forfeit the same upon dismissal from the department but shall be retired as herein described. This section does not apply in the case of a forfeiture under Section 112.3173, Fla. Stat.

SECTION 16. DISABILITY REEVALUATION; REINSTATEMENT OF DISABLED MEMBERS.

Disability retirees need not be reevaluated after attaining age forty-six (46). If the City, in its sole discretion, reemploys a disability retiree in a position covered by this Fund, the reemployed member may elect to acquire credited service for the period of disability by paying into the Fund the contributions which would have been made by the member had that member not been retired on disability. In that event, the City shall make the corresponding employer contribution.

SECTION 17. COMPUTATION OF PENSION SERVICE AND PURCHASE OF PAST CREDITED SERVICE.

(A) In computing service allowance, creditable service shall include all service or employment of the member in the Fire or Police Department, either continuous or interrupted, provided, however, that any leave of absence without pay shall not be included. Credited service shall include credit for up to five (5) years of the time spent in the military service of the Armed Forces of the United States if the member is in the active employ of the City of Tampa immediately prior to such service and leaves a permanent, full-time position as a firefighter or police officer with the City of Tampa for the purpose of voluntary or involuntary service in the Armed Forces of the United States. The member must be entitled to re-employment under the provisions of the Uniformed Services Employment and Re-Employment Rights Act (USERRA). In order to be eligible for the benefits of this section, a member must return to employment as a firefighter or a police officer of the City of Tampa within one (1) year from the date of release of such active service. Pension contributions shall not be required for military service as described in this section, unless permitted by the Florida Statutes. The provision of this section shall not apply to temporary service for reserve training. Any member who, in order to perform such active military service, has left his employment in the Police or Fire Departments of the City of Tampa and (a) who received a certificate of honorable discharge upon completion of such active military service, (b) is still qualified to perform the duties of such position, (c) makes or shall have made application for reemployment within thirty (30) days after he is released from active military service, shall be restored by the Police or Fire Department of the City of Tampa to such position or a position of like seniority, status and pay. In the case of conflict between this section and any veteran's reemployment law, that reemployment law shall control.

(B) Immediately upon the passage of this Act, the Board shall at once establish the service record of all employees who may be entitled to participate in the benefits of this Act and shall keep a record thereof.

(C) A member who has separated from service as a firefighter or police officer and who has taken a refund of his pension contributions, who is later readmitted to the Fund, shall have the option of purchasing past creditable service.

(1) The readmitted member shall make the election in writing to purchase past creditable service on a form prescribed by the Board within 90 days of readmission, which election shall be legally binding.

(2) The readmitted member who elects to purchase past creditable service shall repay the withdrawn contributions with interest at the actuarially assumed rate of return of the Fund within 90 days of the later of, readmission or receipt of written notification from the Board of the amount due. Interest shall be calculated from the date of withdrawal to the date of repayment at the actuarially assumed rate of return of the Fund.

(3) A member who fails to pay withdrawn contributions with interest as provided in this subsection within 90 days of the later of, readmission or receipt of written notification from the Board of the amount due shall not receive creditable service for the period of time for which the withdrawn contributions apply.

(D) All active police officer or firefighter members shall be permitted to purchase up to an additional five (5) years of credited service based upon (i) service as a full-time certified firefighter or certified police officer employed by a city, county, state, federal, or other public agency, or (ii) military service in the Armed Forces of the United States. Temporary, auxiliary, reserve, volunteer, or private agency service shall not apply. Service credit purchased under the provisions of this section shall not count for vesting purposes.

(1) Prior service shall not be granted until the member has paid to the Fund the actuarial cost of the service purchased, as determined by the actuary for the Fund. Said actuarial calculation shall be paid for by the member. Members purchasing service credit shall provide the Board with proof of prior service with honorable separation. No service credit may be purchased if the member is receiving or will receive any other retirement benefit based on this service, except in the case of a military pension.

(2) The contribution by the member of the actuarially determined cost of the buyback may be made in one lump sum or may be made by payroll deductions in installments for a period of time which shall not exceed the number of years being purchased. A member electing to make installment payments shall be charged interest based on the actuarially assumed rate of return for the Fund. A member making installment payments shall complete all required payments prior to payment of any benefit under this section.

(3) A member who terminates service prior to vesting in the Fund shall be entitled to a refund, without interest, of all money paid to buy back prior military, firefighter, or police officer service.

SECTION 18. EXEMPTION FROM CLAIMS OF CREDITORS.

No pension provided for herein shall be assignable, subject to execution, or subject to garnishment for debt or for other legal process. This provision does not apply to domestic relations orders relating to alimony and child support under Chapter 61, Fla. Stat., or as authorized by Section 112.3713, Fla. Stat., or as authorized by federal law. The Fund is not authorized by State law to honor qualified domestic relations orders or domestic relations orders relating to equitable distribution which require direct payment from the Fund to a former spouse.

SECTION 19. DURATION OF MEMBER'S PENSION.

Pensions granted to retired members shall be paid to them for life and shall not be revoked nor in any way diminished except as provided in

this Act, and the payments of the member to this Fund shall cease upon his retirement and acceptance of a pension.

SECTION 20. CONTINUATION OF BENEFITS.

The Board shall direct that there be included in the pension list, and be subject to the benefits of this Act, all pensions now being paid by the Fund to surviving spouses, children, and retired members of the Fire and Police Departments who are now drawing a pension from said Fund or may be hereafter entitled thereto, but not to exceed the maximum provided by this Act, and are hereby directed to pay said pensions.

SECTION 21. CORRECTION OF ERRORS; BOARD INVESTIGATION.

The Board shall have the power to examine into the facts upon which any pension shall have heretofore been granted under any prior or existing law, or shall hereafter be granted under this Act, and ascertain if any pension has been granted or obtained erroneously, fraudulently, or illegally for any reason. Said Board is empowered to purge the pension rolls of any person heretofore granted a pension under prior or existing law, or hereafter granted under this Act, if the same is found to be erroneous, fraudulent, or illegal for any reason; and to reclassify any pensioner who has heretofore under any prior or existing law, or who shall hereafter under this Act, be erroneously, improperly, or illegally classified.

SECTION 22. RETURN OF MEMBER CONTRIBUTIONS.

Whenever any member in the service of either the Fire or Police Department shall sever his connection with such department, either voluntarily or by lawful discharge, all rights under this Act shall thereupon cease automatically unless at the time of such discharge or voluntary retirement such member has qualified under the terms of this Act for a pension as herein provided. Upon severance prior to qualifying for retirement, a member shall receive a refund of contributions without interest provided, that a member may voluntarily leave his contributions in the Fund for a period of five (5) years after terminating employment with the Fire or Police Department, pending the possibility of being rehired by the same department without losing credit for the time he has participated actively as a firefighter or police officer. If the member is not re-employed as a firefighter or police officer, with the same department, within five (5) years after terminating such employment, his contributions shall be returned without interest. In the event of the death of a member who is not vested, the member's designated beneficiary shall receive a return of the member's contributions without interest. In the event that the member has not designated a beneficiary, the member's estate shall be deemed the designated beneficiary.

SECTION 23. COST OF LIVING ADJUSTMENTS (COLAS).

(1) Commencing September 30, 1970, the size of the Fund, excluding the 13th check account, determined on a market value basis, shall be compared with the amount that would have been in the Fund, excluding the 13th check account, had the Fund, excluding the 13th check account, earned 5 percent, inclusive of realized and unrealized capital gains and losses, compounded annually from October 1, 1969. If on any September 30, the actual fund, excluding the 13th check account, exceeds the 5 percent accumulation, the excess will be known as the Post Retirement Adjustment Account (hereinafter referred to as PRAA), provided that for this purpose the 5 percent accumulation will not be reduced by any post-retirement benefit adjustment payments.

(2) Commencing January 1, 1980, and on each January 1 thereafter, installments due in the following twelve months to members and beneficiaries covered under this contract shall be increased or decreased by (a) below, but shall not be increased by more than (b) below:

(a) The increase or decrease since the preceding January 1, in the ratio of the current average cost-of-living index to the average cost-of-living index determined as the later of October 1, 1978, and the October 1 immediately preceding the date such installments commenced, rounded off to the nearest whole per centum.

(b) The increase which can be applied and continued for remaining installments, by using the excess, if any, on the preceding September 30 of the PRAA over the value of previous cumulative adjustments if continued for remaining installments, all as determined by the actuary.

(c) Provided that the effect of such cumulative adjustments shall not be such as to reduce installment payments below the rate at which they would have been paid if no such adjustments had ever been made.

(d) The "average cost-of-living index" shall be ascertained each year; determined as the average of the immediately preceding 24 monthly consumer price index figures, relative to the United States as a whole, known as The Consumer Price Index for All Urban Consumers (CPI-U), (1982-84 = 100 Basis), most recently issued as of such date by the Bureau of Labor Statistics. Should the base point or basis of the monthly Consumer Price Index be revised by the Bureau of Labor Statistics, this term shall mean the published average as adjusted by the Board with advice from the actuary so as to maintain consistency in index figures for purposes of this Fund.

(3) If a member elects to commence receipt of subparagraph 7(A) benefits after 20 years of service immediately upon separation from service as provided in subparagraph 7(D) or to enter into the Deferred Retirement Option Program (DROP) and prior to reaching the age of 46 years, adjustments provided for in this section shall commence on January 1 immediately following the October 1 on or before which the member separates from service as a firefighter or police officer in the fire department or police department, respectively, or enters the DROP.

(4) Only benefits paid by this Fund shall be subject to COLAs as provided herein.

SECTION 24. MAXIMUM BENEFIT PAYMENT.

(A) In the event that the provisions of the federal Internal Revenue Code operate to limit the benefit amount that the member or the member's survivors would otherwise be eligible to receive pursuant to this contract, then the member or the member's survivors shall not receive from the Fund retirement benefits in an amount in excess of the limits provided by the federal Internal Revenue Code or in an amount that would cause the Fund to lose its federal income tax-exempt status.

(B) In order to maintain the tax-exempt status of the Fund, said Fund shall not be required to pay benefits in excess of the appropriate limits established by Section 415 of the Internal Revenue Code (26 USC Section 415), nor shall said Fund be required to pay any benefits which would jeopardize its tax-exempt status.

(C) Should the benefits otherwise payable pursuant to this contract by the Fund be limited pursuant to Section 415 of

the Internal Revenue Code, then the City of Tampa shall provide for payment of those benefits in excess of the limits in Section 415 of the Internal Revenue Code.

(D) Notwithstanding any other provision of this contract to the contrary, any provision of this contract shall be construed and administered in such manner that this Fund will qualify as a qualified governmental pension plan under existing or hereafter enacted provisions of the Internal Revenue Code of the United States, and the Board may adopt any rule necessary to retain tax qualification, which rules shall have the force of law and shall be considered part of this contract.

SECTION 25. COMPLIANCE WITH STATE LAW AND INTERNAL REVENUE CODE.

(A) To the extent that any provision of this contract is in conflict with Sections 112.60-112.67, Fla. Stat., or other provisions of the Florida Statutes made applicable to the Fund, excluding Chapters 175 and 185, Fla. Stat., those provisions of the Florida Statutes shall prevail.

(B) To the extent that any provision of this contract would result in the loss of the tax-exempt status of the Fund, such contractual provision shall be null and void.

(C) To the extent a future amendment to state law requires a change to this contract to maintain compliance, such change may be made by local ordinance.

SECTION 26. DEFERRED RETIREMENT OPTION PROGRAM (DROP).

Notwithstanding any other provisions of this contract, and subject to the provisions of this section, the Deferred Retirement Option Program, hereinafter referred to as the DROP, is an option under which an eligible member may elect to have the member's pension benefits calculated as of a certain date prior to retirement and accumulate benefits plus the investment return pursuant to this section during the DROP calculation period. Participation in the DROP does not guarantee employment for the DROP calculation period, as defined in this section.

(A) Eligibility - In order to be eligible for the DROP option, the member must meet the following eligibility criteria:

(1) The member must have attained at least 20 years of service but no more than 33 years of service at the time the member files an election under this section. The service must be as a firefighter or police officer in the fire department or the police department, respectively, or a combination thereof. A member is eligible for accumulations pursuant to the DROP for the lesser of eight (8) years, or the difference between 33 years of service and the member's service as of the effective date of the member's DROP election.

(a) Members participating in the DROP and who have not completed five (5) years in the program and have not completed 30 years of service on the date this act becomes a law, will be eligible for accumulations pursuant to the DROP for the lesser of eight (8) years, or the difference between 33 years of service and the member's service as of the effective date of the member's DROP election.

(2) The member must meet all eligibility requirements for pension benefits, other than separation from service as a firefighter or police officer in the fire department or police department, respectively.

(3) Upon electing to participate in the DROP, the member shall submit on forms required by the City and the Board:

(a) An irrevocable written election to participate in the DROP, specifying a DROP benefit calculation date. This DROP benefit calculation date is used to determine the DROP calculation period, which commences on the DROP benefit calculation date and ends on the earlier of (i) the last day of DROP eligibility as determined under paragraph (1) or (ii) the member's separation from service or death;

(b) An irrevocable notice of employment termination to take effect upon the expiration of the DROP calculation period; provided that a DROP participant shall not be precluded from voluntarily terminating employment with the City as a firefighter or police officer before the expiration of the DROP calculation period, nor shall the City be precluded from terminating such DROP participant's employment as applicable due to disciplinary action, layoff, or other separation in accordance with the applicable collective bargaining agreement, civil service law, or other applicable law;

(c) A properly completed application for longevity retirement benefits to be calculated pursuant to subparagraph 7(A) or subparagraph 7(D) as of the DROP benefit calculation date; and

(d) Any other information required by the Board.

(4) A member may only make one DROP election during the member's lifetime.

(B) Status - For pension purposes only:

(1) During the DROP calculation period, there shall be no pension contribution deductions made from the earnings, wages, salary, or compensation earned by the DROP participant.

(2) Upon entry into the DROP, a DROP participant shall no longer be entitled to disability benefits pursuant to subparagraph 7(B) or subparagraph 7(C).

(3) Death benefits under the DROP - Upon the death of a DROP participant, the named beneficiary or beneficiaries shall be entitled to receive the benefits accumulated during the DROP calculation period as of the date of death. After the death of such DROP participant, pension benefits shall be paid as required by Section 9, provided however that a surviving spouse who was not married to the member during some period of the member's employment as a firefighter or police officer prior to the date of the member's entry into the DROP shall not be entitled to Section 9 benefits. Eligibility to participate in the DROP terminates upon the death of such DROP participant.

(4) A DROP participant shall not be eligible to be elected as a member of the Board.

(5) During DROP participation, a DROP participant shall be entitled to the 13th check benefit pursuant to Section 27.

(C) Benefits under the DROP -

(1) Effective with the DROP benefit calculation date, a DROP participant's monthly pension installments calculated pursuant to Section 7, including creditable service, such participant's average earnings, and the effective date of retirement shall be fixed.

(2) The DROP accumulation shall be calculated as follows:

(a) The amount of the monthly installments to which the member would have been entitled to receive from the DROP benefit calculation date to the end of the member's DROP calculation period.

(b) The amount of any COLAs pursuant to Section 23 during the DROP benefit calculation period.

(c) Interest accumulation as set forth in this section.

(d) The amount of the 13th check pursuant to Section 27.

(3) At the conclusion of the member's DROP benefit calculation period, the Board shall distribute the member's benefits, subject to the following provisions:

(a) The Board shall receive verification by the City that such DROP participant's employment as a firefighter or police officer with the fire department or police department, respectively, has terminated.

(b) A terminated DROP participant or, if deceased, such participant's named beneficiary or beneficiaries, shall elect on forms provided by the Board to receive the DROP benefits in accordance with one of the options provided in subparagraph 26(E)(1). Once a DROP participant commences distribution under a payment method (or receives a lump sum), no further interest shall be payable to the DROP participant. For a DROP participant or beneficiary who fails to elect a method of payment within 60 days of termination of DROP participation, the Board will pay a lump sum as provided hereafter.

(D) **Interest and Administrative Costs** - Interest shall accumulate annually, whether positive or negative, during the DROP calculation period, less the cost of administering the DROP, all of which shall be determined by the Board. A DROP participant shall have the opportunity to elect, as provided in this subsection, an investment option to be applied to such DROP participant's account for the fiscal year when entering the DROP and for each subsequent fiscal year. In such election, the DROP participant shall choose to have interest accumulate annually, whether positive or negative, at either (i) a rate reflecting the Fund's net investment performance, as determined by the Board, or (ii) a rate reflecting a low-risk variable rate selected annually by the Board in its sole discretion. Each election must be made at such time, on such forms, and in such manner as the Board may determine in its sole discretion. If the DROP participant fails to make a valid election upon entering the DROP, the Fund interest rate shall be applied as provided herein. If the DROP participant fails to make a valid election in a subsequent fiscal year, the election for the then-current fiscal year shall be applied.

(E) **Payment -**

(1) Upon termination of employment with the City as a firefighter or police officer in the fire department or police department, respectively, the accumulated DROP benefits at the option of the terminated DROP participant, or if deceased, such participant's designated beneficiary, shall be distributed to the extent allowed by law by rollover to another qualified plan, as a lump sum payment, as a combination of both, or in such other forms as provided by rules and regulations adopted by the Board, provided that such distribution may be adjusted by the Board to maintain Internal Revenue Code qualification of the Fund.

(2) If a DROP participant dies during the DROP calculation period, or on or before the DROP participant's full DROP accumulation is distributed, any remaining DROP accumulation shall be distributed to the DROP participant's designated beneficiary, or, if there is no surviving designated beneficiary, to the participant's spouse, or if there is no surviving designated beneficiary and no surviving spouse, to the participant's estate. Any such payment shall be made in a lump sum payment, unless the participant had already commenced benefit payment of their DROP accumulation in an optional plan. In such an event, benefits shall continue to be paid pursuant to the optional benefit form selected.

(3) The form of distribution elected by a DROP participant or surviving beneficiary must comply with the applicable requirements of the Internal Revenue Code.

(4) A DROP participant who is involuntarily discharged who seeks review of such discharge shall not be entitled to receipt of pension benefits or benefits accumulation while in the DROP until it has been determined that the discharge was lawful, or at the expiration of DROP participation provided in subparagraph 26(A)(1), whichever is first.

(5) The accumulated benefits of any DROP participant, including any interest thereon, shall not be subject to assignment, garnishment, execution, attachment, or to any legal process whatsoever, except as provided in Section 18 of this contract.

(6) Upon termination from employment with the City as a firefighter or police officer in the fire department or police department, respectively, the monthly pension installments pursuant to Section 7 and the COLAs pursuant to Section 23, shall be paid to the member, and upon death of the member, monthly pension installments shall be paid pursuant to Section 9 with COLAs pursuant to Section 23.

(F) **Conflict of Laws** - To the extent that any provision of this section is in conflict with Sections 112.60-112.67, Fla. Stat., or those provisions of Chapters 175 and 185, Fla. Stat., that apply to local law plans established by municipal ordinance or special act, or provisions of Florida Statutes made applicable to pension funds established by special act, or to the extent that any provision of this section would result in the loss of tax-exempt status of the Fund, the Board is hereby delegated the authority to adopt by rule changes to this section in order to comply with said laws, which shall have the force of law and shall be considered part of this contract.

(G) **Administration of Program** - The Board shall make such rules as are necessary for the effective and efficient administration of this section, provided that such rules are not inconsistent with the terms of any collective bargaining agreement entered into by the City and the certified bargaining agents for firefighters and police officers concerning the DROP. The Board shall not be required to advise members of the federal tax consequences of an election related to the DROP but may advise members to seek independent advice. Notwithstanding any other provision of this section to the contrary, any provision of this section shall be construed and administered in such manner that such program will qualify as a qualified governmental pension plan under existing or hereafter enacted provisions of the Internal Revenue Code of the United States, and the Board may adopt any rule necessary to accomplish the purpose of this section as is necessary to retain tax qualification, which rule shall have the force of law and shall be considered part of this contract.

SECTION 27. 13TH CHECK PROGRAM.

Notwithstanding any other provisions of this contract, and subject to the provisions of this section, the 13th Check Program is a program which authorizes the Board to establish and make a supplemental pension distribution, pursuant to the following terms and conditions:

(A) **Eligibility** - The following persons shall be eligible for the supplemental pension distribution payable no later than June 30, 2002, and each June 30 annually thereafter:

(1) All retired members who have terminated employment as a firefighter or police officer in the fire department or police department, respectively, who, on the October 1 immediately preceding the June 30 by which distributions are to be made, were eligible to receive pension benefits for at least one (1) year. For purposes of this section only, a DROP participant shall be considered a retired member, and, during the DROP calculation period, a DROP participant shall be eligible for the 13th check benefit, provided that, on the October 1 immediately preceding the June 30 by which distributions are to be made, such DROP participant had participated in the DROP for at least one (1) year.

(2) All qualifying spouses who were eligible to receive pension benefits pursuant to Section 8 or Section 9 for at least one (1) year on the October 1 immediately preceding the June 30 by which distributions are to be made.

(3) All qualifying surviving spouses, who on the October 1 immediately preceding the June 30 by which distributions are to be made, were eligible for receipt of Section 8 or Section 9 benefits but who have not received such pension benefits for at least one (1) year provided that the deceased member was eligible for receipt of pension benefits on October 1 of the prior year.

(4) A joint annuitant who is also a lawfully wedded spouse of the retiree and who was eligible to receive pension benefits pursuant to Section 7 for at least one (1) year on the October 1 immediately preceding the June 30 by which distributions are made.

(5) A joint annuitant who is also a lawfully wedded spouse of the retiree and who on the October 1 immediately preceding the June 30 by which distributions are to be made was eligible for receipt of Section 7 benefits but who has not received such pension benefits for at least one (1) year, provided that the deceased member was eligible for receipt of pension benefits on October 1 of the prior year.

(6) Each 13th check vests on the date payment is determined in accordance with this section.

(B) 13th Check Account

(1) There is hereby created a 13th check account within the Fund, which shall be funded by investment returns in excess of 10 percent (limited to 1 percent) on the base plan plus the PRAA market value of assets at each fiscal year ending September 30. For purposes of this section, the term "base plan" means those assets of the Fund excluding the PRAA, DROP account assets, the 13th Check Account, and assets allocated to fund the City of Tampa Firefighters and Police Officers Pension Fund Staff Pension Plan. The amount available for the 13th Check shall be calculated as of fiscal year end commencing September 30, 2007, for the fiscal year ending September 30, 2007, for payment no later than June 30, 2008, and each June 30 annually thereafter.

(C) **Amount of the 13th Check** - The amount of the 13th check shall be determined as follows:

(1)(a) The amount of the 13th check shall be the same for all retired members, regardless of years of service, age, years retired, or monthly installment.

(b) All eligible surviving spouses shall be entitled to 50 percent of what the eligible retired member would have received but for death.

(c) If a retired member is eligible on October 1 but dies before payment of the 13th check by the following June 30, the retired member's spouse shall receive the full amount of the payment, or if there is no surviving spouse, the retired member's designated beneficiary, or if none, the retired member's estate shall receive the payment.

(2) The Board shall establish by rule adopted no later than May 31, 2002, and each May 31 thereafter, the amount of the 13th check funded pursuant to Section 27(B)(1), subject to the following:

(a) The amount of the 13th check, or a method for calculating the amount of the 13th check in a manner that is definitely determinable and in accordance with the requirements of the Internal Revenue Code applicable to a qualified governmental plan; and

(b) Certification by the Fund's actuary that the amount of the payment will be funded on a sound actuarial basis as required by Section 14, Article X of the State Constitution.

(D) **Conflict of Laws** - To the extent that any provision of this section is in conflict with Sections 112.60-112.67, Fla. Stat., or those provisions of Chapters 175 and 185, Fla. Stat., that apply to local law plans established by municipal ordinance or special act, or provisions of Florida Statutes made applicable to pension funds established by special act, or to the extent that any provision of this section would result in the loss of tax-exempt status of the Fund, the Board is hereby delegated the authority to adopt by rules changes to this section in order to comply with said laws, which shall have the force of law and shall be considered part of this contract.

(E) **Administration of Program** - The Board shall make such rules as are necessary for the effective and efficient administration of this section, provided that such rules are not inconsistent with the terms of any collective bargaining agreement entered into by the City and the certified bargaining agents for firefighters and police officers concerning the 13th Check Program. Notwithstanding any other provision of this section to the contrary, any provision of this section shall be construed and administered in such manner that such program will qualify as a qualified governmental pension plan under existing or hereafter enacted provisions of the Internal Revenue Code of the United States, and the Board may adopt any rule to accomplish the purpose of this section as is necessary to retain tax qualification, which rules shall have the force of law and shall be considered part of this contract.

SECTION 28. DEFINED CONTRIBUTION PLAN COMPONENT. Pursuant to the requirements of Sections 175.351(6) and 185.35(6), Fla. Stat., a defined contribution plan component is established for this special act. The defined contribution component is not currently funded. If the defined contribution plan component is funded, the Board may adopt uniform administrative rules regarding the operation of the defined contribution plan component of this special act, which administrative rules shall have the force of law.

WHEREAS, it is beneficial to the said City to have its employees protected by the terms of said Fund and benefits and the said employee is desirous of participating in said Fund and benefits, it is thereupon,

UNDERSTOOD AND AGREED by and between the parties that the party of the second part does hereby allot, out of his salary, wages, or compensation, paid to him by the said City, the required percentage of his earnings and does hereby authorize and direct the

disbursing officer or officers of said City to retain out of said wages, salary, or compensation said percentage in compliance with the terms of the aforesaid Act of the Legislature, and to continue to make said allotment and authorize said deduction throughout the entire time of his employment or reemployment, or until such time as he shall be entitled to receive the pension allowance or benefit provided by the Fund created in the aforesaid Act.

IT IS FURTHER UNDERSTOOD AND AGREED by and between the parties that the said Board will accept said allotment or deduction from the salary, wages, or compensation of said employee aforesaid, and when, under the terms of the aforesaid Act, said employee or other beneficiary of said employee shall be entitled, under the terms of the aforesaid provisions to receive the benefits from said Fund therein created, will pay said sum or sums from said Fund and all other benefits so authorized to said employee or his other beneficiaries, in accordance with said terms without diminution or deduction.

IT IS FURTHER UNDERSTOOD AND AGREED that this contract shall remain in force without change, modification, or amendment, until all the purposes now intended to be fulfilled shall have been fully performed, except that payment or other benefits to the party of the second part or such party's beneficiaries may be increased but not diminished except as provided in Section 23.

IT IS FURTHER UNDERSTOOD AND AGREED that employees shall not lose any rights under the terms of this contract by reason of the refusal of the City at any time during the terms hereof to make an allotment or deduction from such employees' earnings.

IT IS FURTHER UNDERSTOOD AND AGREED that it is the intention of the parties hereto to create vested rights in the respective parties not to be hereinafter impaired for any cause whatsoever.

IT IS FURTHER UNDERSTOOD AND AGREED that the terms of the provisions hereinbefore set forth are declared to be a part of this contract and this contract is to be construed with reference thereto.

IT IS FURTHER UNDERSTOOD AND AGREED that this contract supersedes any and all contracts heretofore entered into by the parties hereto upon or relating to the subject matter hereof and that any and all of such contracts are supplemental by replacement hereby as of the day and year first above written.

IN WITNESS WHEREOF the party of the first part has hereunto caused these presents to be executed, signed, and sealed, with the seal of said City, by its duly authorized officers, and the said party of the second part has hereunto set his hand and seal the day and year first above written.

Attested by:

City Clerk

* * * * *

CITY OF TAMPA

BY: _____


Mayor

Employee Signature

Employee Name --Printed--

Date Signed by Employee

Witness as to Employee:

Witness Signature

Witness Name --Printed--

Date Witnessed

Witness as to Employee:

Witness Signature

Witness Name --Printed--

Date Witnessed

CITY OF TAMPA
FIREFIGHTERS & POLICE OFFICERS
SUPPLEMENTAL PENSION CONTRACT
(AS PROVIDED IN ORDINANCE NO. 6038-A)

POLICE DEPT.

THIS AGREEMENT made and entered into this 31ST day of OCT, A.D. 19 74, between the CITY OF TAMPA, Municipal Corporation of the State of Florida hereinafter referred to as the City, party of the first part, and RUFUS M LEWIS, hereinafter described as employee, party of the second part, supplementing and amending the Pension Contract between the parties made and entered into on the 1ST day of OCT, 19 69.

W I T N E S S E T H:

THAT WHEREAS, the said City is authorized to enter into a contract with said employee of the City, under and by virtue of Chapter 21590, Laws of Florida, Special Acts of 1941, as amended, with certain modifications as were provided for in supplemental contracts heretofore entered into under Chapter 27930, Laws of Florida, Special Acts of 1951, and further modifications as are authorized by Chapter 31310, Laws of Florida, Special Acts of 1955, and provided for by Ordinance No. 2002-A, as amended, and by Ordinance No. 4746-A, and the supplementing of said contract being specifically authorized by Chapter 74-613, Special Acts of Florida of 1974, and by Ordinance No. 6038-A, amending sub-section 7 (a) of said contract so that as supplemented and amended it will be in words and figures to wit:

SECTION 7. BENEFITS, PENSIONS TO MEMBERS - COMPULSORY. The Board shall upon its application retire:

(A) Any member of the Fund having an aggregate of twenty (20) years of actual service in said departments, and having reached the age of forty-six (46) years, who then shall receive in monthly installments a pension equal to fifty per centum (50%) of the member's average earnings for the three (3) highest years within the last ten (10) years of service with a minimum pension of one hundred dollars (\$100.00) per month. For each additional year of such actual service after twenty (20) years, a member shall receive two and one-half per centum (2½%) of average earnings not to exceed a total pension of sixty-five per centum (65%) of said average earnings. After twenty (20) years actual service, this pension right shall be a vested right with the payment thereof to begin upon employee's separation from the service or the employee reaching the age of forty-six (46) years, whichever shall later occur, so that an employee having twenty (20) or more years actual service who resigns, retires, or is otherwise separated from the service prior to reaching the age of forty-six (46) years may elect to allow his contributions to remain in the pension fund and upon reaching the age of forty-six (46) years shall be entitled to commence receiving a pension based upon his creditable service as herein provided and should such employee die before reaching forty-six (46) years of age then at the time the decedent would have reached forty-six (46) years of age the widow or widower shall receive such benefit as the widow or widower would have received under sub-section 9 (C) if the employee had died while receiving a pension.

IT IS UNDERSTOOD AND AGREED that the terms and provisions hereinbefore set forth are declared to be a part of the aforesaid contract and such contract is to be construed with reference thereto.

IN WITNESS WHEREOF the party of the first part has hereunto caused these presents to be executed, signed and sealed with the seal of said City by its duly authorized officers and the said party of the second part has hereunto set his hand and seal the day and year first above written.

CITY OF TAMPA

By

W K Poe
Mayor

ATTEST:

Frances Henriquez
City Clerk

James A. Vincent
John Sinton

Witnesses as to Party of
the Second Part

Rufus M. Lewis (SEAL)
Party of the Second Part

City of Tampa Firefighters & Police Officers Pension Contract

THIS AGREEMENT, made and entered into this 1st day of OCTOBER, A.D., 1969 between the City of Tampa, a municipal corporation under the laws of the State of Florida, hereinafter referred to as City, party of the first part, and RUFUS M. LEWIS - POLICE DEPT., hereinafter described as Employee, party of the second part, for the purpose of continuing on an actuarially sound basis the benefits provided under the pension contracts entered into or continued under Ordinance No. 2002-A, as amended.

WITNESSETH:

That whereas, the said City is authorized to enter into a contract with said Employee of the said City, under and by virtue of Chapter 21590, Laws of Florida, Special Acts of 1941, as amended, with certain modifications as were provided for in supplemental contracts heretofore entered into under Chapter 27930, Laws of Florida, Special Acts of 1951, and further modifications as are authorized by Chapter 31310, Laws of Florida, Special Acts of 1955, and provided for by Ordinance No. 2002-A, as amended, and by Ordinance No. _____, all now being in words and figures, to wit:

SECTION 1. There is hereby created a special fund to be known as the City Pension Fund for Firefighters and Police Officers in the City of Tampa (hereinafter referred to as the Fund); said Fund to be used exclusively for the purpose provided for in this Act, which Fund shall be collected, administered and disbursed according to the provisions of this Act.

SECTION 2. The said Pension Fund shall consist of monies and properties derived from the following sources, which shall be set apart and placed to the credit of such Fund:

(A) The monies and assets now deposited to the credit of and held by the City Pension Fund for Firemen and Policemen of the City of Tampa.

(B) Commencing October 1, 1969, the City shall contribute eleven per centum (11%) of all earnings of employees covered under this contract, which contribution shall be made at the time such earnings are paid. Commencing October 1, 1970, the City shall contribute at the rate of thirteen per centum (13%), and shall continue to increase the rate of contributions by two per centum (2%) on each October 1 thereafter, until such time as a continuation of the then current rate of contribution (or lesser rate of contribution), together with contributions provided for in Section 2 (C), Section 2 (D) and contributions expected from other sources, shall, pursuant to the most recent actuarial report, be sufficient if continued at such level, to fund:

- (1) the normal annual cost of the benefits (other than benefits arising from post retirement adjustments made pursuant to Section 23) provided for in this contract; and
- (2) any remaining unfunded past service cost of such benefits over a period of forty years from the date of the last actuarial report;
- (3) where such costs are determined on a basis consistent with the requirements of actuarial soundness, and the requirements of Chapters 175 and 185 of the Florida Statutes, as they may be amended from time to time, provided that the investment yield assumed in determining such costs shall not exceed 5%. After such time the City shall contribute at such rate of earnings which will be sufficient, if continued, to fund the normal cost each year and the remaining unfunded past service cost over a period of forty years from the date of the most recent actuarial report received from time to time;
- (4) provided, however, that in no case shall the contributions by the City in any year, and exclusive of income from other sources, be less than one hundred thirty-three per centum (133%) of the total sum contributed by employees as provided in (D) below; it being expressly understood that when the requirements for continued actuarial soundness of the plan are determined to require less contributions than would result hereby the contributions from the City and employees will be proportionately reduced to rates which will reasonably generate such reduced amount.

(C) The City shall make additional contributions each year as follows:

- (1) in the event that the average earnings of all of the members covered under this contract for any twelve month period ending September 30 (determined for this purpose as the total earnings for such period divided by the average of the number of members covered at the beginning and end of the period), shall exceed the similar average earnings for the preceding twelve month period by A%, then commencing on October 1 an additional annual contribution shall be made by the City, equal to A% multiplied by the total earnings for the twelve months preceding such October 1, and multiplied by the pension cost factor associated with such increases as set forth in the most recent actuarial report received from time to time, subject to (2) below;
- (2) such additional contributions, together with contributions similarly determined in previous years, shall continue to be paid each year on a cumulative basis until the contributions from all sources (other than investment income) shall meet the standards set forth in Section 2 (B) (1), (2), (3), and (4) after which time such contributions shall be reduced as provided for in the most recent actuarial report received from time to time.

(D) Commencing October 1, 1969, the employees covered under this contract shall contribute at the rates set forth below, based upon all of their earnings during each twelve month period commencing on October 1, which contributions shall be deducted from said earnings before the same are paid and shall be promptly deposited in the Fund:

Earnings in Twelve Month Period Commencing October 1

First \$4,000
Next \$1,000
Next 1,000
Next 1,000
Next 1,000
Next 1,000
Next 1,000
Next 1,000
Next 2,500
Excess over \$12,500

Employee Contribution Rate

6%
7%
8%
9%
10%
11%
12%
15%
25%

provided, that if the City's rate of contribution, pursuant to Section 2 (B), should exceed forty per centum (40%) the employee contribution scale above shall be increased in the ratio of the City's contribution rate, pursuant to Section 2 (B) to forty per centum (40%).

(E) All monies and assets which shall be received by the Board for deposit to the credit of or for the account of the Fund from all other sources including the State of Florida.

(F) No monies raised by taxation or otherwise provided for said Pension Fund shall be used other than for the purposes of this Act.

SECTION 3. When used herein the following terms shall have the following meanings:

(A) The term "employee" shall mean any member of the Fire or Police Department employed as a firefighter or police officer, and whose employment shall be regular and continuous and not of a temporary character.

(B) The terms "firefighter" and "police officer" shall be synonymous with the term "employee" as defined above.

(C) The term "member" shall mean an employee contributing or required to contribute to the Fund and entitled to participate in the benefits thereof upon the terms and conditions hereof.

(D) The terms "widow" and "widower" shall mean the lawful wedded spouse of a member of the Fire or Police Departments at the time of such member's death.

(E) The term "earnings" shall mean the base salary or wage exclusive of any casual, non-recurring, or unpredictable overtime, bonuses, or other special payments, providing that regular longevity bonuses shall be included.

(F) The term "actuary" shall mean a Fellow or Associate of the Society of Actuaries, or a firm employing such person, provided that such firm must be nationally recognized in the actuarial field and acceptable to the State Treasurer's Office and to the Board of Pension Trustees.

(G) The term "actuarial report" shall mean a report prepared at least once every five years and in any year in which the average earnings of members increases more than two per centum (2%) of the average earnings the year before, and in any year in which the same shall be required by Chapters 175 and 185, Florida Statutes; such study to be prepared by an actuary and accepted by the Board of Trustees; determining the costs of all benefits provided for under this Act as a result of employment of members and former members, including a review of experience and a determination of a pension earnings increase factor or factors, and including determination of the

effect of adjustments for expected cost-of-living index changes, based upon the data current of the effective date of the report; and, based upon cost methods, factors, and assumptions consistent with actuarial soundness, and acceptable to the State of Florida as being consistent with the requirements of Chapters 175 and 185 of the Florida Statutes as they may be from time to time amended.

(H) Wherever the term "he" or "him" appears herein the same shall also include "she" or "her" when applicable.

SECTION 4. Before any person shall become a member of the Pension Fund he or she shall be at least twenty-one (21) and not more than thirty-one (31) years of age, be required to pass a complete medical examination including a Wasserman Test, electro-cardiogram, x-ray of the entire spine, and two (2) x-rays anterior-posterior and lateral view of the lumbar sacral spines; and meet all the requirements of the Civil Service Board of the City except the probationary period.

SECTION 5. The general administration and responsibility for the proper operation of the pension system and for making effective the provisions of this Act are hereby vested in a board consisting of nine persons, as follows:

- (1) Three members of the City Administration other than firefighters or police officers to be appointed as hereinafter provided;
- (2) Three members of the Fire Department to be elected as hereinafter provided; and
- (3) Three members of the Police Department to be elected as hereinafter provided.

(A) The term of office of each trustee shall be three years, except that the initial terms of the trustees of each class shall respectively be for one, two, and three years. The initial terms shall commence on the 60th day after the ordinance approving and authorizing this contract shall become a law.

(B) The appointive trustees shall be appointed by the Mayor.

(C) The elective trustees shall be elected in the following manner, to wit: by per capita vote of all members of each of said respective departments who come within the purview of this Act, both active and retired, at meetings to be held at places designated by the Board, at which meetings all qualified members entitled to vote shall be notified in person or by mail ten days in advance of said meeting. The candidate receiving the highest number of votes for each office shall be declared elected and shall take office immediately upon commencement of the term of office for which elected or as soon thereafter as he shall qualify therefor. An election shall be held each year not more than thirty and not less than ten days prior to the commencement of the terms for which trustees are to be elected in that year. The Board of Trustees shall meet, organize, and elect one of their members as chairman, and one member as vice chairman, within ten days after any trustees are elected and duly qualified.

(D) If a vacancy occurs in the office of trustee, the vacancy shall be filled for the unexpired term in the same manner as the office was previously filled.

(E) The trustees shall serve without compensation, but they may be reimbursed from the expense fund for all necessary expenses which they may actually expend through services on the board.

(F) Each trustee shall, within ten days after his appointment or election, take an oath of office before the City Clerk of said City, that so far as it devolves upon him he will diligently and honestly administer the affairs of the said Board, and that he will not knowingly violate or willingly permit to be violated any of the provisions of the law applicable to the retirement system. Such oath shall be subscribed to by the member making it and certified by the said clerk and filed in his office.

(G) Each trustee shall be entitled to one vote on the Board. Five votes shall be necessary for a decision by the trustees at any meeting of the Board. The chairman shall have the right to one vote only.

(H) Subject to the limitations of this Act the Board of Trustees shall from time to time establish rules and regulations for the administration of funds created by this Act and for transaction of its business, including provisions for compulsory attendance of its members, which shall have the force of law.

(I) The Board of Trustees shall by majority vote of its members appoint a secretary, who may, but need not be, one of its members. It shall engage such actuarial and other services as shall be required to transact the business of the pension system. The compensation of all persons engaged by the Board of Trustees and all other expenses of the Board necessary for the operation of the retirement system shall be paid at such rates and in such amounts as the Board of Trustees shall agree, but in no case shall the expenditures for such services or operations exceed three per cent of the maximum of the fund each fiscal year. All funds shall be disbursed by the Board of Trustees. The secretary shall be bonded in such amount, not less than five thousand dollars, as the Board shall determine. The premium for said bond to be paid out of this fund.

(J) Any trustee who neglects the duties of his office shall be removed by the Board of Trustees.

SECTION 6. Money shall be withdrawn from the Pension Fund created by this Act only upon warrants executed by a majority of the Board of Trustees. Monies needed for the meeting of the current obligations of said fund may be deposited in a depository recognized by law for the deposit of funds of the State of Florida and upon the posting of similar security for that required for state deposits. The Board shall have exclusive charge of the investment of any surplus in said fund not needed for the current obligations thereof; and said funds shall be managed by said Board and shall be invested by said Board in accordance with the following:

- (1) That the Board shall retain the services of a nationally recognized professional investment counsel.
- (2) That not less than once every six (6) months a written opinion shall be obtained from the investment counsel as to the overall condition and composition of the investment portfolio.
- (3) That the portfolio, representing the principal or surplus funds of the Pension Fund may be invested in the following securities or other property, real or personal, including, but without being limited to, bonds, notes, or other evidences of indebtedness issued, or assumed or guaranteed in whole or in part by the United States or any of its agencies or instrumentalities; or by the Dominion of Canada or any of its provinces, cities or municipal corporations; or by the State of Florida, or by any county, city, school district, municipal corporation, or other political subdivision of the State of Florida, both general and revenue obligations; in mortgages and other interests in realty; or in such corporation bonds, notes, or other evidences of indebtedness, and corporation stocks including common and preferred stocks, of any corporation created or existing under the laws of the United States or any of the states of the United States, or of the Dominion of Canada, provided that in making each and all of such investments the Board of Trustees shall exercise the judgment and care under the circumstances then prevailing which men of ordinary prudence, discretion, and intelligence exercise in the management of their own affairs, not in regard to speculation but in regard to the permanent disposition of their funds, considering the probable income therefrom as well as probable safety of their capital; provided, however, that not more than sixty-five per centum (65%) of said fund, based on the total book value of all investments held, shall be invested at any given time in common stocks, and that not more than five per centum (5%) of said fund shall be invested at any given time in the preferred and common, or either, stock of any one corporation and its affiliates.

SECTION 7. BENEFITS, PENSIONS TO MEMBERS — COMPULSORY. The Board shall upon its application retire:

(A) Any member of the Fund having an aggregate of twenty (20) years of actual service in said departments; and having reached the age of forty-six (46) years, who then shall receive in monthly installments a pension equal to fifty per centum (50%) of the member's average earnings for the three (3) highest years within the last ten (10) years of service with a minimum pension of One Hundred Dollars (\$100.00) per month. For each additional year of such actual service after twenty (20) years, a member shall receive two and one-half per centum (2½%) of average earnings not to exceed a total pension of sixty-five per centum (65%) of said average earnings. After twenty (20) years actual service, and having reached the age of forty-six (46) years, this pension right shall be a vested right with the payment thereof to begin upon employee's separation from the service.

(B) Any member who in the service has received or shall receive within or without the city any injuries, disease or disability, which injury, disease or disability now permanently incapacitates him, physically or mentally from regular and continuous duty as a firefighter or police officer, then he shall receive in equal monthly installments an amount equal to 65% of monthly salary in effect at date of disability retirement with a minimum of \$100.00 per month, plus 1/12 of any other earnings received within one year prior to date of disability retirement.

(C) Any member who after ten years of service in said departments has received or shall receive otherwise than in the service of the said departments any injury, disease or disability, which injury, disease or disability, now permanently incapacitates or shall in the future permanently incapacitate him physically or mentally from regular and continuous duty as a firefighter or police officer, then he shall receive in equal monthly installments an amount equal to 2% of his average salary (as above computed) for each year of service with a minimum of 20% and a maximum of 50% of average salary.

SECTION 8. If any member of either department shall lose his life or later die from injuries or causes occurring while in the discharge of his duties, and shall leave a widow or widower, or child or children under the age of eighteen (18) years, the Board shall authorize and direct payment of a pension to the widow or widower and/or child or children, but only in the following amounts and on the following conditions:

(A) To the widow or widower in equal monthly installments an amount equal to fifty per centum (50%) of the member's final year's earnings, computed from date of death, until death or remarriage.

(B) For each child until he or she shall have reached the age of eighteen (18) years, or until such child or children shall die or marry before reaching the age of eighteen (18) years, in equal monthly installments an amount equal to seven and one-half per centum (7½%) of the final year's earnings, computed from date of death, subject to a limitation of a total of sixty-five per centum (65%) of final yearly earnings for widow or widower and children combined. Children's pensions shall terminate at death or marriage as well as reaching age eighteen (18). Adopted children shall participate.

(C) Upon remarriage or death of widow or widower the seven and one-half per centum (7½%) child allowance shall be increased to fifteen per centum (15%) for each child, and shall be paid in trust to eligible children, not to exceed a total of fifty per centum (50%) of member's final earnings.

(D) The trusteeship and disbursement of the pension to any child or children is to be determined by the Board of Trustees.

(E) No pension shall be allowed to any stepchild or stepchildren of a deceased member.

SECTION 9. To the widow or widower (until death or remarriage) and child or children (under the age of eighteen (18) years), until death or marriage before reaching the age of eighteen (18) years, of any member who dies from causes not attributed to his active duties

in the departments, provided, however, that such member shall have been a member of such department for ten (10) years prior to the date of his death, the Trustees shall authorize and direct payment in equal monthly installments as follows:

(A) To the widow or widower in equal monthly installments sixty-five per centum (65%) of the service retirement pension earned by the member at date of death, subject to a minimum payment equal to twenty per centum (20%) of average salary (as average salary is above computed).

(B) To the child or children of a member who dies from causes not attributed to active duties in the department, the provisions of Section 8, governing the amounts and conditions of administration of children's pensions, shall apply but subject to a limitation on the combined payments to a widow or widower and children equal to fifty per centum (50%) of final salary.

(C) The widow or widower of a member who dies while receiving a retirement pension shall receive sixty-five per centum (65%) of the pension which the member was receiving, but subject to a minimum of twenty per centum (20%) of average salary (as average salary is above computed); provided however, that no pension shall be allowed to any widow or widower unless she or he was married to the member prior to the date of retirement of the member.

(D) No pension shall be allowed to any stepchild or stepchildren of a deceased member.

SECTION 10. Any firefighter or police officer of the City who makes his legal election as provided herein, and who shall make the contribution required to be made hereunder into the Pension Fund, shall be permitted to participate in the fund and benefits thereof, herein and hereby authorized, but nothing herein contained shall be construed as to require or compel any employee to participate in the said pension system.

SECTION 11. All persons entering the employ of the City, as firefighters or police officers subsequent to the time when this Act shall have become a law, shall be required to file their legal election with the City, on or before ninety days from the date of their employment, in order to entitle them to participate in the benefits and funds herein created and authorized by this Act.

SECTION 12. Whenever any employee, within the terms of this Act, shall file his election with the City of Tampa as hereinbefore provided, the City, within thirty (30) days thereafter, is hereby authorized, empowered and directed to execute a contract as provided for herein in triplicate, one copy to be retained by the City, one copy to be retained by the Pension Board, and the other copy to be delivered to the said employee joining in said contract, and shall thereafter be and remain a contract binding upon the said City and the employee, and enforceable in any Court in the State of Florida having jurisdiction of actions upon contracts in like amount, and by such relief, ordinary or extraordinary, at law, or in equity as may be suitable or appropriate in similar cases.

SECTION 13. MEDICAL BOARD. The Board of Trustees shall designate a Medical Board to be composed of three physicians who shall arrange for and pass upon all medical examinations required under the provisions of this Act, shall investigate all essential statements or certificates made by or on behalf of a member in connection with an application for disability or retirement and shall report in writing to the Board of Trustees its conclusions and recommendations upon all matters referred to it. The payment for such services shall be determined by the Board of Trustees.

SECTION 14. On compulsory retirement of a member by act of the Board of Trustees any such retired member shall have the right to appeal against such retirement by the Board of Trustees by appealing to a court of proper jurisdiction, and said member shall defray his own expense in his appeal of such compulsory retirement.

SECTION 15. Members entitled to a pension shall not forfeit the same upon dismissal from the department, but shall be retired as herein described.

SECTION 16. In the event a member who has been retired on a pension on account of permanent incapacity regains his full health and is shown to be physically able to perform his duties in the Fire or Police Departments, the Board shall require the said member to resume his position in the respective department and discontinue the pension; provided, however, that, if such member shall have been retired for disability in line of duty, shall not have reached the age of forty-six (46) years and shall within eighteen (18) months after resuming his position pay into the fund an amount equal to the aggregate contributions (computed upon his annual earnings at the time of his disability retirement) he would have been required to make hereunder during the period of his disability retirement had he not been retired, such member shall receive creditable service for the period of such disability retirement.

SECTION 17. COMPUTATION OF PENSION SERVICE.

(A) In computing service allowance, creditable service shall include all service or employment of the member in the Fire or Police Departments, either continuous or interrupted, provided, however, that any leave of absence without pay shall not be included. However, no deduction of time shall be made for any service, not to exceed the period of three (3) years, in any of the armed forces of the United States; provided that such member within one (1) year and six (6) months after his honorable discharge from such active military service, shall contribute into the Pension Fund the required percentage of his earnings at the time of his entering active military service as aforesaid for the full period of time of such active military service within said three (3) year period; provided further that the amount of any pension or compensation that may be received from the Federal Government on account of disability from such service shall be deducted from the amount of any pension due under this Act. The deduction of the amount of any pension or compensation received from the Federal Government shall be made only where the period of military service (not exceeding three (3) years) is added to the period of actual service of the member in either the Fire or Police Departments in order to make up the required number of years for retirement on a City pension; that the disability for which any pension or compensation is received from the Federal Government shall be only such disability that was incurred in the military service during the same period of military service used by the member to add to his actual service in the Police or Fire Departments in order to make up the number of years required for retirement on a City pension; and that no deduction of the amount of any pension or compensation received from the Federal Government can or shall be made from the amount of any City pension granted solely on account of disability. Any member who, in order to perform such active military service, has left his employment in the Police or Fire Departments of the City of Tampa and (a) who received a certificate of honorable discharge upon completion of such active military service, (b) is still qualified to perform the duties of such position, (c) makes or shall have made application for re-employment within thirty (30) days after he is released from active military service, shall be restored by the Police or Fire Department of the City of Tampa to such position or a position of like seniority, status and pay.

(B) Immediately upon the passage of this Act the Board of Trustees shall at once establish the service record of all employees, who may be entitled to participate in the benefits of this Act, and shall keep a record thereof.

SECTION 18. No pension provided for herein shall be assignable or subject to garnishment for debt or for other legal process.

SECTION 19. DURATION OF MEMBER'S PENSION. Pensions granted to retired members shall be paid to them for life and shall not be revoked nor in any way diminished except as provided in this Act, and the payments of the member to this fund shall cease upon his retirement and acceptance of a pension.

SECTION 20. The Board of Trustees shall direct that there be included in the pension list, and be subject to the benefits of this Act, all pensions now being paid by the Fund to widows and children and retired members of the Fire and Police Departments who are now drawing a pension from said fund or may be hereafter entitled thereto, but not to exceed the maximum provided by this Act, and are hereby directed to pay said pensions.

SECTION 21. The Board of Trustees shall have the power to examine into the facts upon which any pension shall have heretofore been granted under any prior or existing law, or shall hereafter be granted under this Act, and ascertain if any pension has been granted or obtained erroneously, fraudulently, or illegally for any reason. Said Board is empowered to purge the pension rolls of any person heretofore granted a pension under prior or existing law, or hereafter granted under this Act, if the same is found to be erroneous, fraudulent or illegal for any reason; and to re-classify any pensioner who has heretofore under any prior or existing law, or who shall hereafter under this Act, be erroneously, improperly or illegally classified.

SECTION 22. Whenever any member in the service of either Fire or Police Department shall sever his connection with such department, either voluntarily or by lawful discharge, all rights under this Act shall thereupon cease automatically unless at the time of such discharge or voluntary retirement, such member has qualified under the terms of this Act, for a pension as herein provided for. Upon severance prior to qualifying for retirement, a member shall receive a refund of contributions without interest. On death of a member where no survivors are eligible to pension benefits, contributions without interest shall be paid to heirs.

SECTION 23.

(1) Commencing September 30, 1970, the size of the Fund, determined on a market value basis, shall be compared with the amount that would have been in the Fund, had the Fund earned 5%, inclusive of realized and unrealized capital gains and losses, compounded annually from October 1, 1969. If on any September 30, the actual fund exceeds the 5% accumulation the excess will be known as the Post Retirement Adjustment Account, provided that for this purpose the 5% accumulation will not be reduced by any post-retirement benefit adjustment payments.

(2) Commencing January 1, 1980, and on each January 1 thereafter, installments due in the following twelve months to members and beneficiaries covered under this contract shall be increased or decreased by (a) below, but shall not be increased by more than (b) below:

- The increase or decrease since the preceding January 1, in the ratio of the current average cost-of-living index to the average cost-of-living index determined as the later of October 1, 1978, and the October 1 immediately preceding the date such installments commenced, rounded off to the nearest whole per centum.
- The increase which can be applied and continued for remaining installments, by using the excess, if any, on the preceding September 30 of the Post Retirement Adjustment Account over the value of previous cumulative adjustments if continued for remaining installments, all as determined by the Actuary.
- Provided that the effect of such cumulative adjustments shall not be such as to reduce installment payments below the rate at which they would have been paid if no such adjustments had ever been made.
- The "average cost-of-living index" shall be ascertained each year; determined as the average of the immediately preceding 24 monthly consumer price index figures, relative to the United States as a whole, known as "The Revised 1964 Consumer Price Index Series, Beginning with January, 1964 (Base 1957 - 1959 = 100)", most recently issued as of such date by the Bureau of Labor Statistics. Should the base point or basis of the monthly Consumer Price Index be revised by the Bureau of Labor Statistics, this term shall mean the published average as adjusted by the Board of Trustees with advice from the Actuary so as to maintain consistency in index figures for purposes of this Plan.

WHEREAS, it is beneficial to the said City to have its employees protected by the terms of said fund and benefits and the said employee is desirous of participating in said fund and benefits, it is thereupon,

UNDERSTOOD AND AGREED by and between the parties that the party of the second part does hereby allot, out of his salary, wages or compensation, paid to him by the said City, the required percentage of his earnings and does hereby authorize and direct the disbursing officer or officers of said City to retain out of said wages, salary or compensation said percentage in compliance with the terms of the aforesaid Act of the Legislature, and to continue to make said allotment and authorized said deduction throughout the entire time of his employment or re-employment, or until such time as he shall be entitled to receive the pension allowance or benefit provided by the Fund created in the aforesaid Act.

IT IS FURTHER UNDERSTOOD AND AGREED by and between the parties that the said Board will accept said allotment or deduction from the salary, wages or compensation of said employee aforesaid, and when, under the terms of the aforesaid Act, said employee or other beneficiary of said employee shall be entitled, under the terms of the aforesaid provisions to receive the benefits from said Fund therein created, will pay said sum or sums from said Fund and all other benefits so authorized to said employee or his other beneficiaries, in accordance with said terms without diminution or deduction.

IT IS FURTHER UNDERSTOOD AND AGREED that this contract shall remain in force without change, modification or amendment, until all the purposes now intended to be fulfilled shall have been fully performed, except that payment or other benefits to the party of the second part or such party's beneficiaries may be increased but not diminished except as provided in Section 23.

IT IS FURTHER UNDERSTOOD AND AGREED that employees shall not lose any rights under the terms of this contract by reason of the refusal of the City at any time during the terms hereof to make allotment or deduction from such employees' earnings.

IT IS FURTHER UNDERSTOOD AND AGREED that it is the intention of the parties hereto to create vested rights in the respective parties not to be hereinafter impaired for any cause whatsoever.

IT IS FURTHER UNDERSTOOD AND AGREED that the terms of the provisions hereinbefore set forth are declared to be a part of this contract and this contract is to be construed with reference thereto.

IT IS FURTHER UNDERSTOOD AND AGREED that this contract supercedes any and all contracts heretofore entered into by the parties hereto upon or relating to the subject matter hereof and that any and all of such contracts are supplemental by replacement hereby as of the day and year first above written.

IN WITNESS WHEREOF the party of the first part has hereunto caused these presents to be executed, signed and sealed, with the seal of said City, by its duly authorized officers, and the said party of the second part has hereunto set his hand and seal the day and year first above written.

ATTEST:

CITY OF TAMPA

By

Mayor

City Clerk

Witnesses as to Party of
the Second Part

"Party of the Second Part"

(SEAL)

City of Tampa

PENSION CONTRACT UNDER SECTION 2, ORDINANCE NO. 2002-A, AS AMENDED.

THIS AGREEMENT, made and entered into this 14TH day of MARCH, A. D., 1968, between the City of Tampa, a municipal corporation under the laws of the State of Florida, hereinafter referred to as City, party of the first part, and RUFUS M. LEWIS, MEMBER OF POLICE DEPT., hereinafter described as Employee, party of the second part.

WITNESSETH:

That whereas, the said City is authorized to enter into a contract with said Employee of the said City, under and by virtue of Chapter 21590, Laws of Florida, Special Acts of 1941, As Amended, with certain modifications as were provided for in supplemental contracts heretofore entered into under Chapter 27930, Laws of Florida, Special Acts of 1951, and further modifications as are authorized by Chapter 31310, Laws of Florida, Special Acts of 1955, and provided for by Ordinance No. 2002-A, as amended, all now being in words and figures, to-wit:

SECTION 1. There is hereby created a special fund to be known as the City Pension Fund for Firemen and Policemen in the City of Tampa; said fund to be used exclusively for the purpose provided for in this Act, which fund shall be collected, administered and disbursed according to the provisions of this Act.

SECTION 2. The said Pension Fund shall consist of monies and properties derived from the following sources, which shall be set apart and placed to the credit of said fund:

(A) The City shall levy and collect annually, in the manner provided by law, upon all taxable property within said City, one mill on the assessed value thereof, and are authorized to levy and collect annually in the manner provided by law not more than one additional mill, which together with the other revenues provided for in this or any other law, will be sufficient to meet the annual requirements of the Pension Fund. Any excess provided by the levy of one mill ad valorem and the other sources of revenue, over and above such annual requirements, shall be placed in the Pension Fund until such time as said fund shall reach the sum of \$500,000.00; thereafter such sum of money shall be raised annually by ad valorem taxes, which together with the other revenues provided by this or any other law, will be sufficient to maintain said fund at an amount of not less than \$500,000.00.

(B) Four per centum of the salary or wages of each Fireman or Policeman to be paid by said Fireman or Policeman as hereinafter provided.

(C) All rewards in monies, fees and gifts, and emoluments that may be paid or given for or on account of extraordinary service by the Fire or Police Departments or any member thereof (except when allowed to be retained by competitive reward or by the rules of the department).

(D) Nothing in this Act contained shall be construed to prevent the City Administration from appropriating monies from the General Fund or from any Special Funds of the City, for the purpose of creating or adding to the Pension Fund created by this Act, and the City shall have the right to appropriate monies from the General Fund or any Special Fund of the City in addition to a millage. And furthermore, the City shall have the right and power to designate other sources of revenue for the Pension Fund created by this Act, including the designating of certain fines and forfeitures for violation of the City Ordinances to be paid to this fund instead of to the general revenue of said City.

(E) No monies raised by taxation or otherwise provided for said Pension Fund shall be used other than for the purposes of this Act.

SECTION 3.

(A) The term "employee" when used in this Act shall mean any member of the Fire or Police Departments employed as a fireman or a policeman, and whose employment shall be regular and continuous and not of a temporary character.

(B) The terms "Fireman" and "Policeman", when used in this Act, shall be synonymous with the term "employee" as defined above.

(C) The term "widow" shall mean the lawfully wedded wife of a member of the Fire or Police Departments living and residing with the member at the time of his death.

SECTION 4. Before any person shall become a member of the Fire or Police Departments he or she shall be required to pass a complete medical examination including a Wasserman test and meet all the requirements of the Civil Service Board of the City.

SECTION 5. The general administration and responsibility for the proper operation of the pension system and for making effective the provisions of this Act are hereby vested in a board consisting of nine persons, as follows:

Three members of the City Administration other than policemen and firemen, or executive head, to be appointed by the Mayor of the City, and three members of the Fire Department and three members of the Police Department, who shall be elected by the members of the Fire and Police Departments, respectively, said election shall be held in the following manner, to-wit: by per capita vote of all the members of each of said respective departments who come within the purview of this Act, both active and retired, at meetings to be held at the headquarters of said respective departments at which meetings all qualified members entitled to vote shall be notified in person or by mail five days in advance of said meeting, and shall begin their term of office immediately upon their election to the Board of Trustees, said term of office being two years, taking effect the first Monday after election to said office, an election being compulsory every two years. The first election of said six members shall be held within thirty days after the passage of this Act, the Board of Trustees must meet, organize and elect one of their members as Chairman within ten days after being elected and duly qualified.

(A) If a vacancy occurs in the office of trustee, the vacancy shall be filled for the unexpired term in the same manner as the office was previously filled.

(B) The Trustees shall serve without compensation, but they may be reimbursed from the expense fund for all necessary expenses which they may actually expend through services on the board.

(C) Each Trustee shall, within ten days after his appointment or election, take an oath of office before the City Clerk of said City, that so far as it develops upon him he will diligently and honestly administer the affairs of the said board, and that he will not knowingly violate or willingly permit to be violated any of the provisions of the law applicable to the retirement system. Such oath shall be subscribed to by the member making it and certified by the said Clerk and filed in his office.

(D) Each Trustee shall be entitled to one vote on the Board. Five votes shall be necessary for a decision by the Trustees at any meeting of the Board. The Chairman shall have the right to one vote only.

(E) Subject to the limitations of this Act the Board of Trustees shall from time to time establish rules and regulations for the administration of funds created by this Act and for transaction of its business, including provisions for compulsory attendance of its members, which shall have the force of law.

(F) The Board of Trustees shall by majority vote of its members appoint a Secretary, who may, but need not be, one of its members. It shall engage such actuarial and other services as shall be required to transact the business of the Pension system. The compensation of all persons engaged by the Board of Trustees and all other expenses of the Board necessary for the operation of the retirement system shall be paid at such rates and in such amounts as the Board of Trustees shall agree, but in no case shall the expenditures for such services or operations exceed three per cent of the maximum of the fund each fiscal year. All funds shall be disbursed by the Board of Trustees. The Secretary shall be bonded for Five Thousand Dollars, the premium for said bond to be paid out of this fund.

(G) Any Trustee who neglects the duties of his office shall be removed by the Board of Trustees.

SECTION 6. Money shall be withdrawn from the Pension Fund created by this Act only upon warrants executed by a majority of the Board. The Board shall have exclusive charge of the investment of any surplus in said Fund not needed for the current obligations thereof by investments of the same in bonds or other obligations of the United States of America, but not otherwise. Monies needed for the meeting of the current obligations of said fund may be deposited in depository recognized by Law for the deposit of funds of the State of Florida and upon the posting of similar security to that required for State Deposits.

SECTION 7. BENEFITS, PENSIONS TO MEMBERS—COMPULSORY.

The Board shall upon its application retire:

(A) Any member who was at least twenty-one (21) years of age and not over thirty-one (31) years of age, at the time of his appointment to the Fire or Police Departments and having twenty (20) years of actual service in either one of said departments, and having reached the age of forty-six (46) years, who then shall receive in monthly installments a pension equal to fifty per cent (50%) of the member's average salary for the five (5) highest consecutive years within the last ten (10) years of service with a minimum pension of One Hundred Dollars (\$100.00) per month. For each additional year of such actual service after twenty (20) years, a member shall receive

two and one-half per cent (2½%) of average salary not to exceed a total pension of sixty-five per cent (65%) of said average salary. After twenty (20) years actual service, and having reached the age of forty-six (46) years, this pension right shall be a vested right with the payment thereof to begin upon Employee's separation from the service.

(B) Any member who in the service has received or shall receive any injuries, disease or disability, which injury, disease or disability now permanently and totally incapacitates him, physically or mentally, then he shall receive in equal monthly installments an amount equal to 65% of salary in effect at date of disability with a minimum of \$100.00 per month.

(C) Any member who after ten years of service in said departments has received or shall receive otherwise than in the service of the said departments any injury, disease or disability, which injury, disease or disability, now permanently incapacitates or shall in the future permanently incapacitate him physically or mentally from performing full duty, then he shall receive in equal monthly installments an amount equal to 2% of his average salary (as above computed) for each year of service with a minimum of 20% and a maximum of 50% of average salary.

SECTION 8. If any member of either Department shall lose his life or later die from injuries or causes occurring while in the discharge of his duties, and shall leave a widow, or child or children under the age of eighteen (18) years, the Board shall authorize and direct payment of a pension to the widow and/or child or children, but only in the following amounts and on the following conditions:

(A) To the widow in equal monthly installments an amount equal to fifty per cent (50%) of the member's final yearly salary until death or remarriage where the death of the member occurs within (90) days from the date of the occurrence which was the cause of death; and where the death of the member takes place after ninety (90) or more days from the date of the occurrence which was the cause of death, the widow shall receive fifty per cent (50%) of the member's final yearly salary for a period of twelve (12) months, and thereafter twenty-five per cent (25%) of the member's final yearly salary or the benefits provided under Section 9 of this act as herein modified, whichever shall be the greater, but with a minimum of Fifty Dollars (\$50.00) per month, until death or remarriage.

(B) For each child until he or she shall have reached the age of eighteen (18) years, or until such child or children shall die or marry before reaching the age of eighteen (18) years, in equal monthly installments an amount equal to seven and one-half per cent (7½%) of the final yearly salary, subject to a limitation of a total of sixty-five per cent (65%) of final salary for widow and children combined. Children's pensions shall terminate at death or marriage as well as reaching age eighteen (18). Adopted children shall participate if adoption proceedings were instituted at least one (1) year prior to the member's death.

(C) Upon remarriage or death of widow the seven and one-half per cent (7½%) child allowance shall be increased to fifteen per cent (15%) for each child, and shall be paid in trust to eligible children, not to exceed a total of fifty per cent (50%) of member's final salary.

(D) The trusteeship and disbursement of the pension to any child or children is to be determined by the Board of Trustees.

Paragraph (E) of said Section 8, relating to eligibility of widows, is eliminated and declared null and void.

(F) No pension shall be allowed to any stepchild or stepchildren of a deceased member.

SECTION 9. To the widow (until death or remarriage) and child or children (under the age of eighteen (18) years, until death or marriage before reaching the age of eighteen (18) years) of any member who dies from causes not attributed to his active duties in the Department, provided, however, that such member shall have been a member of such Department for ten (10) years prior to the date of his death, the Trustees shall authorize and direct payment in equal monthly installments as follows:

(A) To the widow in equal monthly installments 65% of the service retirement pension earned by the member at date of death, subject to a minimum payment equal to 20% of average salary (as average salary is above computed).

(B) To the child or children of a member who dies from causes not attributed to active duties in the department, the provisions of Section 8 governing the amounts and conditions of administration of children's pensions shall apply, but subject to a limitation on the combined payments to a widow and children equal to fifty per cent (50%) of final salary.

(C) The widow of a member who dies while receiving a retirement pension shall receive sixty-five per cent (65%) of the pension which the member was receiving, but subject to a minimum of twenty per cent (20%) of average salary (as average salary is above computed); provided, however that no pension shall be allowed to any widow unless she was married to the member at least one (1) year prior to the date of retirement of the member.

(D) Deleted.

(E) Deleted.

(F) No pension shall be allowed to any stepchild or stepchildren of a deceased member.

(G) Deleted.

SECTION 10. Any Fireman or Policeman of the City who makes his legal election as provided herein, and who shall pay four per cent of his salary or wages into the Pension Fund, as hereinafter provided, shall be permitted to participate in the fund and benefits thereof, herein and hereby authorized, but nothing herein contained shall be construed as to require or compel any employee to participate in the said Pension system.

SECTION 11. All persons entering the employ of the City, as Firemen or Policemen subsequent to the time when this Act shall have become a law shall be required to file their legal election with the City, on or before six months from the date of their employment, in order to entitle them to participate in the benefits and funds herein created and authorized by this Act.

SECTION 12. Whenever any employee, within the terms of this Act, shall file his election with the City of Tampa as hereinbefore provided, the City, within thirty (30) days thereafter, is hereby authorized, empowered and directed to execute a contract as provided for herein in triplicate, one copy to be retained by the City, one copy to be retained by the Pension Board, and the other copy to be delivered to the said employee joining in said contract, and shall thereafter be and remain a contract binding upon the said City and the employee, and enforceable in any Court in the State of Florida having jurisdiction of actions upon contracts in like amount, and by such relief, ordinary or extraordinary, at law, or in equity as may be suitable or appropriate in similar causes.

SECTION 13. Deleted.

SECTION 14. MEDICAL BOARD. The Board of Trustees shall designate a Medical Board to be composed of three physicians who shall arrange for and pass upon all medical examinations required under the provisions of this Act, shall investigate all essential statements or certificates made by or on behalf of a member in connection with an application for disability or retirement and shall report in writing to the Board of Trustees its conclusions and recommendations upon all matters referred to it. The payment for such services shall be determined by the Board of Trustees.

SECTION 15. On compulsory retirement of a member by act of the Board of Trustees any such retired member shall have the right to appeal against such retirement by the Board of Trustees by appealing to a Court of Proper Jurisdiction, and said member shall defray his own expense in his appeal of such compulsory retirement.

SECTION 16. The pension provided for herein shall cease upon conviction of a felony of a member receiving the benefits herein provided and actual incarceration in the State Penitentiary, then such pension shall be paid to the wife or children as herein prescribed for a deceased member under this Act, until his official release from incarceration, then the pension will be paid to the pensioned member again.

SECTION 17. Members entitled to a pension shall not forfeit the same upon dismissal from the Department, but shall be retired as herein described.

SECTION 18. In the event a member who has been retired on a pension on account of permanent incapacity regains his full health and is shown to be physically able to perform his duties in the Fire or Police Departments, the Board shall require the said member to resume his position in the respective Department and discontinue the pension.

SECTION 19. COMPUTATION OF PENSION SERVICE.

(A) In computing service allowance, creditable service shall include all service or employment of the member in the Fire or Police Departments, either continuous or interrupted, provided however that any leave of absence without pay exceeding thirty (30) days shall not be included. However, no deduction of time shall be made for any service, not to exceed the period of three (3) years, in any of the armed forces of the United States; provided that such member within one (1) year and six (6) months after his honorable discharge from such active military service, shall contribute into the Pension Fund a sum equal to four per centum (4%) of his monthly salary at the time of his entering active military service as aforesaid for the full period of time of such active military service within said three (3) year period; provided further that the amount of any pension or compensation that may be received from the Federal Government on account of disability from such service shall be deducted from the amount of any pension due under this Act. The deduction of the amount of any pension or compensation received from the Federal Government shall be made only where the period of military service (not exceeding three (3) years) is added to the period of actual service of the member in either the Fire or Police Departments, in order to make up the required number of years for retirement on a City pension; that the disability for which any pension or compensation is received from the Federal Government shall be only such disability that was incurred in the military service during the same period of military service used by the member to add to his actual service in the Police or Fire Departments in order to make up the number of years required for retirement on a City Pension; and that no deduction of the amount of any pension or compensation received from the Federal Government can or shall be made from the amount of any City pension granted solely on account of disability.

Any member who, in order to perform such active military service, has left his employment in the Police or Fire Departments of the City of Tampa and (a) who received a certificate of honorable discharge upon completion of such active military service, (b) is still qualified to perform the duties of such position, (c) makes or shall have made application for reemployment within thirty (30) days after he is released from active military service, shall be restored by the Police or Fire Department of the City of Tampa to such position or a position of like seniority, status and pay.

(B) Immediately upon the passage of this Act the Board of Trustees shall at once establish the service record of all employees, who may be entitled to participate in the benefits of this Act, and shall keep a record thereof.

SECTION 20. No pension provided for herein shall be assignable or subject to garnishment for debt or for other legal process.

SECTION 21. DURATION OF MEMBER'S PENSION. Pensions granted to retired members shall be paid to them for life and shall not be revoked nor in any way diminished except as provided in this Act, and the payments of the member to this fund shall cease upon his retirement and acceptance of a pension.

SECTION 22. The Board of Trustees shall direct that there be included in the pension list, and be subject to the benefits of this Act, all pensions now being paid by the City to widows and children and retired members of the Fire and Police Departments who are now drawing a pension from said fund or may be hereafter entitled thereto, but not to exceed the maximum provided by this Act, and are hereby directed to pay said pensions.

SECTION 23. The Board of Trustees shall have the power to examine into the facts upon which any pension shall have heretofore been granted under any prior or existing law, or shall hereafter be granted under this Act, and ascertain if any pension has been granted or obtained erroneously, fraudulently, or illegally for any reason. Said Board is empowered to purge the pension rolls of any person heretofore granted a pension under prior or existing law, or hereafter granted under this Act, if the same is found to be erroneous, fraudulent or illegal for any reason; and to re-classify any pensioner who has heretofore under any prior or existing law, or who shall hereafter under this Act, be erroneously, improperly or illegally classified.

SECTION 24. Whenever any member in the service of either Fire or Police Departments shall sever his connection with such Department, either voluntarily or by lawful discharge, all rights under this Act shall thereupon cease automatically unless at the time of such discharge or voluntary retirement, such member has qualified under the terms of this Act, for a pension as herein provided for. Upon severance prior to qualifying for retirement, a member shall receive a refund of contributions without interest. On death of a member where no survivors are eligible to pension benefits, contributions without interest shall be paid to heirs.

and

WHEREAS, it is beneficial to the said City to have its employees protected by the terms of said fund and benefits and the said employee is desirous of participating in said fund and benefits, it is thereupon,

UNDERSTOOD AND AGREED by and between the parties that the party of the second part does hereby allot, out of his salary, wages or compensation, paid to him by the said City, four per cent of said compensation, wages or salary and does hereby authorize and direct the disbursing officer or officers of said City to retain out of said wages, salary or compensation said percentage in compliance with the terms of the aforesaid Act of the Legislature, and to continue to make said allotment and authorized said deduction throughout the entire time of his employment or reemployment, or until such time as he shall be entitled to receive the pension allowance or benefit provided by the fund created in the aforesaid Act.

IT IS FURTHER UNDERSTOOD AND AGREED by and between the parties that the said City, party of the first part, will accept said allotment or deduction from the salary, wages or compensation of said employee aforesaid, and when, under the terms of the aforesaid Act, said employee or other beneficiary of said employee shall be entitled, under the terms of the aforesaid provisions to receive the benefits from said fund therein created, will pay said sum or sums from said fund and all other benefits so authorized to said employee or his other beneficiaries, in accordance with said terms without diminution or deduction.

IT IS FURTHER UNDERSTOOD AND AGREED that this contract shall remain in force without change, modification or amendment, until all the purposes now intended to be fulfilled shall have been fully performed, except that payment or other benefits to the party of the second part or his beneficiaries may be increased but not diminished.

IT IS FURTHER UNDERSTOOD AND AGREED that the percentage of the allotment of or deduction from the salary, wages or compensation of the said employee shall not be increased during the term of this contract but may only be decreased or diminished by the party of the first part, nor shall said employees lose any rights under the terms of this contract by reason of the refusal of said City at any time during the terms hereof to make allotment or deduction from said wages, salary or compensation.

IT IS FURTHER UNDERSTOOD AND AGREED that it is the intention of the parties hereto to create vested rights in the respective parties not to be hereinafter impaired for any cause whatsoever.

IT IS FURTHER UNDERSTOOD AND AGREED that the terms of the provisions hereinbefore set forth are declared to be a part of this contract and this contract is to be construed with reference thereto.

IN WITNESS WHEREOF the party of the first part has hereunto caused these presents to be executed, signed and sealed, with the seal of said City, by its duly authorized officers, and the said party of the second part has hereunto set his hand and seal the day and year first above written.

CITY OF TAMPA, a municipal corporation

ATTEST:

By

L. Paul A. Thew
Mayor.

"Party of the First Part."

Edna S. Paul
City Clerk

Dwight L. Reed

Rufus M. Lewis (SEAL)
"Party of the Second Part."

Annie Lou Snipes
Witnesses as to Party of Second Part

RESOLUTION NO. 2024 - 999

A RESOLUTION APPROVING AND AUTHORIZING PAYMENT OF A COMPROMISE PRE-SUIT SETTLEMENT BY THE CITY OF TAMPA IN THE AMOUNT OF TWO HUNDRED AND FIFTY THOUSAND DOLLARS (\$250,000.00) IN THE MATTER OF CLAIMS MADE BY FORMER EMPLOYEE RUFUS M. LEWIS; AUTHORIZING EXECUTION OF AN AGREEMENT IN SETTLEMENT THEREOF; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, between 1967-83, Rufus M. Lewis ("Lewis") was a member of the City of Tampa Police Department; and

WHEREAS, in 1980 Lewis was injured while participating in a police department athletic event, and

WHEREAS, as a result of the injuries, he retired from the police department in 1983. His claim for pension benefits and economic damages was fully and finally resolved, including appeals in 1986 (*See City of Tampa v. Lewis*, 488 So.2d 860 (Fla. 2nd Dist. Ct. App.); and

WHEREAS, Lewis contends that in addition to economic injuries, which are resolved through the above-cited litigation, he has suffered emotional distress and attendant pain and suffering as a result of racial discrimination which was not resolved through the litigation; and

WHEREAS, while the City does not admit liability with regard to all of the claims alleged by Lewis, it is the desire of the City of Tampa and Lewis ("the Parties") to settle these unresolved discrimination claims and allegations of emotional distress and attendant pain and suffering and avoid costly protracted litigation, and the Parties have therefore agreed to the terms of the attached Settlement Agreement ("Agreement"); and

WHEREAS, the Agreement provides for payment by the City to Lewis of a total of two-hundred and fifty thousand dollars (\$250,000.00); and

WHEREAS, the payment amount referenced herein and the terms of the Agreement represent a full and final settlement of any and all claims made by Lewis for discrimination and any emotional distress or harm that has resulted from that discrimination; and

WHEREAS, in order to avoid the burdens and risks associated with protracted litigation of this matter, the Legal Department recommends that said offer of compromise settlement, including execution of the attached Agreement, be approved.

#VBL26F120D1WJMv1

Certified as true
and correct copy

NOW THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF THE
CITY OF TAMPA, FLORIDA:

Section 1. That the settlement between the City of Tampa and Rufus M. Lewis as described above, the terms of which are provided in the attached Settlement Agreement, is hereby approved.

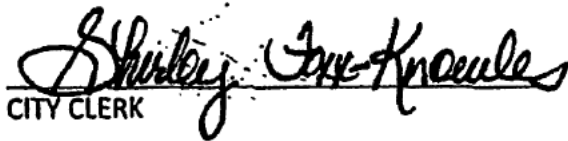
Section 2. That the proper officers of the City of Tampa are hereby authorized and directed to issue payment in the sum of \$250,000.00 to Rufus M. Lewis.

Section 3. That the Mayor of the City of Tampa is authorized and empowered to execute, and the City Clerk to attest and affix the official seal of the City of Tampa to, the attached Settlement Agreement on behalf of the City of Tampa.

Section 4. That other officers of the City are authorized to do all things necessary and proper to carry out and make effective the provisions of this Resolution, which shall take effect immediately upon its adoption.

PASSED and ADOPTED by the City Council of the City of Tampa, Florida, on
NOV 07 2024

ATTEST:


CITY CLERK


CHAIRMAN, CITY COUNCIL

Prepared and approved by:

e/s Andrea Zelman
Andrea Zelman, City Attorney

State of Florida
County of Hillsborough

This is to certify that the foregoing is a
true and correct copy of
on file in my office.
Witness my hand and official seal this 4th day
of November, 2024


CITY CLERK / DEPUTY CITY CLERK

SETTLEMENT AGREEMENT

This Settlement Agreement is entered into this 7th day of November 2024, between the City of Tampa (hereinafter "The City") and Rufus M. Lewis (hereinafter "Lewis").

WHEREAS, between 1967-83, Lewis was a member of The City's police force, and

WHEREAS, in 1980 Lewis was injured while participating in a police department athletic event, and

WHEREAS, as a result of the injuries, he retired from the police department in 1983. His claim for pension benefits and economic damages was fully and finally resolved, including appeals in 1986 (*See City of Tampa v. Lewis*, 488 So.2d 860 (Fla. 2nd Dist. Ct. App.); and

WHEREAS, Lewis contends that in addition to economic injuries, which are resolved through the above cited litigation, he has suffered emotional distress and attendant pain and suffering as a result of racial discrimination which was not resolved through the litigation.

WHEREAS, while the City does not admit liability with regard to all of the claims alleged by Lewis, it is the Parties' desire to settle these unresolved discrimination claims and allegations of emotional distress and attendant pain and suffering, and avoid costly and time-consuming litigation.

NOW, THEREFORE, the Parties agree as follows:

1. The recitals set forth above are true and accurate and are incorporated into this Agreement.
2. The claims being resolved herein are not claims for lost wages or economic harm but are rather, claims for emotional distress and attendant pain and suffering claims as a result of the allegations of past discrimination by The City against Lewis.

3. Contemporaneously, with Lewis' signature to this Agreement, The City agrees to

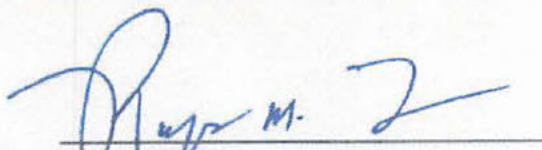
pay Lewis \$250,000 in complete and full settlement of all claims for discrimination and any

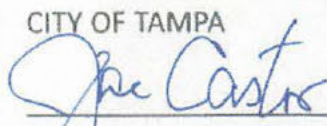
Certified as true
and correct copy

emotional distress or harm that has resulted from that discrimination and Lewis has agreed to accept that sum in complete and full satisfaction of all of his claims.

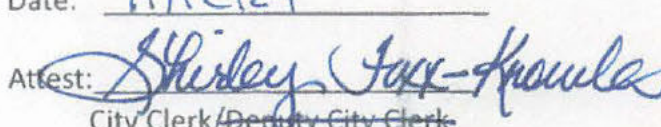
4. By entering into this Agreement, Lewis gives to The City and all of its past and present agents, officers, elected officials and employees, a full and complete release as it relates to any of the acts of discrimination that are alleged by Lewis to have occurred as a result of his separation from The City's police force. Lewis agrees that he will have no further redress or claim against The City of any nature or sort related to these allegations of past discrimination and all such claims are fully and completely released.

5. The persons signing this Settlement Agreement have full and complete authority to enter into this Agreement and bind themselves and the parties hereto.


Rufus M. Lewis

CITY OF TAMPA

By: Jane Castor
Its: Mayor

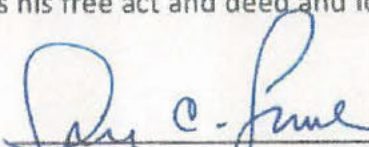
Date: 11/11/2024

Date: 11/12/24
Attest: 
City Clerk/Deputy City Clerk

STATE OF FLORIDA
COUNTY OF Hillsborough

I HEREBY CERTIFY that on this 1st day of November, 2024, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, appeared Rufus M. Lewis, by means of ☒ physical presence or ☐ online notarization, who is ☒ personally known to me to be the person described in and who executed the foregoing instrument, or he ☐ produced a _____ as identification, and acknowledged before me that he executed the same as his free act and deed and for the uses and purposes therein stated.




Notary Public

Certified as true
and correct copy

City and R. Lewis Settlement Agreement

IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA

RUFUS LEWIS,

Plaintiff

CASE NO. 25-010318

v.

DIVISION: A

CITY PENSION FUND FOR FIREFIGHTERS
AND POLICE OFFICERS IN THE CITY OF TAMPA,

Defendant.

_____ /

DEFENDANT'S MOTION FOR ATTORNEY'S FEES

Defendant, the City Pension Fund for Firefighters and Police Officers in the City of Tampa (the "Fund"), respectfully requests attorney's fees and costs as provided in Section 185.06(5), Fla. Stat. *See also Parker v. Bd. Of Trustees of the City Pension Fund for Firefighters & Police Officers in the City of Tampa*, 149 So. 3d 1129 (Fla. 2014).

Respectfully submitted,

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Attorneys for Defendant,

*City Pension Fund for Firefighters
and Police Officers in the City of Tampa*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was filed with the Clerk of Court via the Florida Courts e-filing Portal and served via electronic mail, via Federal Express, and U.S. mail to the below-named addressees on this 6th day of November 2025.

Mr. Rufus Lewis, prose

[REDACTED]

Email:

[REDACTED]

By: /s/ Robert D. Klausner

ROBERT D. KLAUSNER