

severally liable for reimbursement to the retirement system of any benefits paid during the period of reemployment. To avoid liability, the participating employer shall have a written statement from the retiree, at the time the employee becomes reemployed, that notice of reemployment was given to the board in accordance with this subsection. Any retirement benefits received by such person while reemployed shall be repaid to the retirement system and the retirement benefits shall remain suspended until such repayment has been made. Any benefits suspended in accordance with this section shall apply toward the repayment of benefits received in violation hereof.

(Ord. No. K-442, § 2, 10-16-06)

Editor's note—See the editor's note at the beginning of this chapter.

Sec. 13-26. Service credit; requirements for; forfeiture of; reinstatement.

(a) Service rendered a participating employer by a member shall be credited to the member's credited service account in accordance with retirement board rules and regulations:

- (1) Service shall be credited to the nearest one-twelfth ($\frac{1}{12}$) year; and
- (2) In no case shall less than ten (10) months of service rendered in any calendar year be credited as a year of service; nor shall more than one year of service be credited for all service rendered in any calendar year.

(b) Credited service shall be forfeited if either:

- (1) Membership terminates prior to retirement, death or satisfaction of the requirements for vested termination provided in section 13-32; or
- (2) Accumulated member contributions are paid to the former member, former member's refund beneficiary or legal representative.

(c) The last forfeited credited service of a member may be reinstated, following reemployment of such member, if the following requirements are satisfied:

- (1) If the member is a police officer, the member repays the retirement system, following reemployment, the accumulated member contributions previously paid by the police officer member, plus interest determined by the board; or
- (2) If the member is not a police officer, the member pays the full actuarial cost of such previously forfeited service credit so that no part of the cost will be paid by the employer or the retirement system. In addition, the member requesting reinstatement shall be responsible for paying the actuary's fee for providing the cost information; and
- (3) Credited service shall be reinstated and become effective immediately following payment of the monies provided for in this subsection by the police officer members or other members.

(Ord. No. K-469, § 1, 2-20-07; Ord. No. K-471, § 1, 3-5-07; Ord. No. K-513, § 1, 10-1-07)