MEMBERSHIP PARTICIPATION AGREEMENT
("AGREEMENT")
BY AND BETWEEN

THE BOARD OF TRUSTEES
of the
MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM
OF LOUISIANA

AND

Sabine Parish Sales+Use Tax Commission
NAME OF ENTITY

This Agreement is entered into this 19 day of July, 2018 by and between the Board of Trustees of the Municipal Emp1oyees' Retirement System of Louisiana (hereinafter referenced as "System") and Sabine Parish Sales+Use Tax Commission, (hereinafter referenced as "Employer") pursuant to the following terms, provisions, and conditions:

1. The terms, provisions, and conditions of this Agreement and of the membership and participation of the Employer and its employees in the System shall be in conformity with all state or federal laws ("laws") now or as amended or enacted in the future applicable to the System. If laws or amendments thereto conflict with the terms, provisions, and conditions of this Agreement subsequent to the execution of this Agreement, then this Agreement and the membership and participation of the Employer and its employees in the System shall be deemed to be amended to the extent that the terms of such laws are in conflict with the terms, provisions, and conditions of' this Agreement.

2. The Employer is hereby enrolled in participation of Plan A of the System. This current enrollment is effective on the 1 day of September, 2018.

3. The Employer agrees that all of its eligible employees as defined in La. R.S. 11:1731 (13) shall become members of Plan A of the System on the date of current enrollment and that all of Employer's future employees who are eligible for membership in Plan A of the System shall become members of that Plan of the System in accordance with then applicable law as a condition of employment. The System agrees that such employees shall be entitled to and the System agrees to provide to such employees the benefits of Plan A of the System as such benefits are currently or hereafter established by law. For the purpose of this Agreement, the term "employee" also means and includes all employees of the Employer (includes city marshals, constables, their employees, and all employees of the city courts excluding the Judges) except those who are covered by or under mandatory membership provisions.

4. The source(s) from which the necessary funds are to be derived to make the payments required by law by the Employer to the System is/are Sales Tax Collection Fee.

The Employer hereby certifies that such source(s) will be adequate for such purpose and agrees that all contributions to the System required by law shall be collected and remitted to the System in such form and manner and at such times as the System may from time to time specify.

5. The Employer hereby appoints Nolan Rivers as its authorized agent to act for and on behalf of the Employer in any and all dealings with the System. The Employer agrees that it will promptly inform the System In writing of any change in its authorized agent. The Employer agrees that its authorized agent will make such reports, in such form and containing such information, as the System may from time to time specify and require and that its authorized agent will comply with such provisions as the System may find necessary to assure the correctness and completeness of such reports. It is specifically agreed and understood that Nolan Rivers and/or his/her successor is the agent of the Employer and is not the agent of the System.

6. (a.) If applicable, it is agreed that enrollment of the Employer and the membership and participation of its employees is to be and is hereby made retroactive from the date of current enrollment to the _____ day of _____, ____. The Employer has certified all periods of employment for each of its employees for such period of time. Attached hereto and made a part hereof by reference is an actuarial study, as required by law, which was performed at the expense of the Employer, to determine the actuarial cost to the System to provide enrollment of the Employer and the membership and participation of its employees retroactive from the date of current enrollment to the _____ day of _____, _____. The actuaria1 cost to provide enrollment and membership and participation retroactive from the date of current enrollment to the _____ day of _____, _____. has been or will be paid prior to or at the time of current enrollment, all in accordance with the System's actuarial funding philosophy, in order to make such retroactive enrollment and membership and participation effective.

   (b.) The Employer and the System agree that if the Employer pays employee contributions on behalf of its employees in order to purchase credit for prior service and if any of said employees terminates his/her employment prior to retirement and elects to receive a refund of his/her employee contributions; then the employee contributions paid by the Employer on behalf of the employee in order to purchase credit for prior service shall be refunded to the Employer and not to the employee.

7. The Employer agrees that it will abide by and comply with such rules and regulations which are not inconsistent with applicable law that the System may establish from time to time, including, but not limited to, the time and manner of reporting and making contribution payments.

8. The Employer agrees that it will maintain records of vital information concerning its current and future employees who become members of the System, such as, but not limited to, the employees' names, social security numbers, earnings, dates of employment, positions, and other data as specified by the System, and will update this information annually.

9. The System may terminate this Agreement in its entirety if it finds a failure of the Employer to comply substantially with any provision hereof or any provision of applicable law. The Employer shall be given reasonable notice and an opportunity to remedy the failure to comply prior to such termination within a reasonable amount of time set by the System staff. Such termination may be made effective at the expiration of such notice and on such terms as the System may provide.

10. The Employer, upon giving at least two (2) years advance notice in writing to the System, may terminate this Agreement, effective at the end of the calendar month specified in the notice, provided that this Agreement has been in effect at least five (5) years prior to the receipt by the System of the termination notice from the Employer.

11. (a.) Notwithstanding any other provision of law, if an Employer terminates its Agreement for coverage of its employees, the Employer shall remit that portion of the unfunded accrued liability existing on June thirtieth immediately prior to the date of termination which is attributable to the Employer's participation in the system.

    (b.) Notwithstanding any other provision of law, if an Employer eliminates an employee position or class of positions covered by this System by contracting with a private entity for the work formerly done by employees in eliminated positions, the Employer shall remit that portion of the unfunded accrued liability existing on June thirtieth immediately prior to the date of privatization which is attributable to the eliminated position or class of positions.

    (c.) The amount due shall be determined by the actuary employed by the System using the entry age normal funding method and shall either be paid in a lump sum or amortized over ten years in equal monthly payments with interest at the System's actuarial assumed rate in the same manner as regular payroll payments to the System, at the option of the Employer.

12. This Agreement may not be assigned by either party without the written consent of the other party. This Agreement may be amended only in writing upon the approval of both parties hereto.

13. This Agreement and the membership and participation of the Employer and its employees in the System shall be governed by the laws of the State of Louisiana and, where and when applicable, the laws of the United States of America, as such laws are in force and effect on the date of entry into this Agreement or as such laws are subsequently enacted and/or amended.

14. Any staff member of the System or any certified public accounting firm that has been retained by the System may audit all accounts of Employer that relate to this Agreement. This Agreement shall continue in force and effect until and unless terminated by either party.

I, representing the Sales Tax Commission of Sabine Parish of _____, Louisiana, hereby declare that I am legally authorized (pursuant to the Resolution attached) to represent and act on behalf of the said Employer and that by affixing my signature to this document I, on behalf of the said Employer, accept and agree to the terms and provisions of the foregoing Membership Participation Agreement and hereby bind the Employer to such terms and provisions.

_____ of _____, Louisiana

WITNESSES:

Jan Barnhill

_____

By: Nolan H. Rivers

Printed Name: Nolan Rivers

TITLE: Administrator

DATE: 7/19/18

I, representing the Board of Trustees of the Municipal Employees' Retirement System of Louisiana, hereby declare that I am legally authorized (pursuant to the Resolution attached) to represent and act on behalf of the said Board and System and that by affixing my signature to this document I, on behalf of said Board and System, accept and agree to the terms and provisions of the foregoing Membership Participation Agreement and hereby bind the Board and System to such terms and provisions.

BOARD OF TRUSTEES OF THE MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

WITNESSES:

_____

_____

Executive Director

_____

DATE: _____