City of Norcross

65 Lawrenceville Street
Norcross, GA 30071

Meeting Agenda

Monday, January 27, 2025

7:00 PM

2nd Floor Conference Room

Policy Work Session

Mayor Craig Newton
Mayor Pro Tem Marshall Cheek
Councilmember Andrew Hixson
Councilmember Josh Bare
Councilmember Matt Myers
Councilmember Bruce Gaynor

Livestream Here:
https://youtube.com/live/oDheZpE3_QE?feature=share

A. Roll Call (recorded)

B. Citizen Input

C. Board Updates

* Downtown Development Authority - Jim Eyre, Chair

D. General Updates

* PG&T&GII Master Plan Update - Tixie Fowler

* Smart Parking Update - Eric Johnson

E. Council - General Discussion

F. City Manager's Report

G. Board Appointments

* Zoning Board of Appeals (One Vacancy | One Application)

H. Items for Discussion

1. **25-7231** **Amendment to MOU Between Sustainable Norcross Inc. and the City**

Authorize the relocation of the Green Roof project funded by a grant from Sustainable Norcross, Inc. to Pinnacle Park and authorize the Mayor to execute an amendment to the Memorandum of Understanding between Sustainable Norcross Inc. and the City.

Agenda Report - Amendment to MOU between Sustainable Norcross Inc. and the City

Amended MOU

Green Roof Kiosk Examples

2. **25-7232** **Georgia First Responder PTSD Program**

Adopt a resolution to add the First Responder PTSD program to the GIRMA Fund.

Agenda Report - Georgia First Responder PTSD Program

GMA PTSD Summary of Benefits

PTSD Resolution

PTSD Application and Agreement

3. **24-7173** **Replacement of Speed Bumps on West Peachtree Street**

Provide guidance and direction upon review of options for consideration.

Agenda Report - Removal of Speed Bumps on West Peachtree Street

Options for the Intersection at West Peachtree Str. and Lake Dr.

4. **25-7233** **Additional Appropriation for South Peachtree Parking Lot**

Approve an appropriation for the additional amount of $360,517.94 for the construction of the South Peachtree Parking Lot.

Agenda Report - Additional Appropriation for South Peachtree Parking Lot

South Peachtree Cost Summary

5. **25-7234** **Authorization to Sign Tax Determination Letter Regarding Employee Retirement Plan**

Authorize the Mayor to execute documents necessary to submit a determination letter to the Internal Revenue Service and to hire counsel from Georgia Municipal Employees Benefit System to monitor tax status.

Agenda Report - Authorization to Sign Tax Determination Letter Regarding Employee Retirement

Authorization letter and attachments from Georgia Municipal Association

I. Adjourn to Executive Session for Personnel, Real Estate, or Legal

J. Signed by: _____ Mayor Craig Newton

K. Attest: _____ Monique Philip, City Clerk

City of Norcross

Legislation Details (With Details)

File #:	25-7231	**Version:**	
Type #:	Agenda Item	**Status:**	Agenda Ready
On Agenda:	1/21/2025 6:30 PM	**In Control:**	Policy Work Session
Title:	Amendment to MOU Between Sustainable Norcross Inc. and the City		

Sponsors:

Code Sections:

Attachments:

1. Agenda Report - Amendment to MOU between Sustainable Norcross Inc. and the City
2. Amended MOU
3. Green Roof Kiosk Examples

Title
Amendment to MOU Between Sustainable Norcross Inc. and the City

Drafter
Jalia Killings

AGENDA REPORT

To: Mayor and Council

From: Jalia Killings, Planner – Sustainability/GIS

Meeting Date: January 21, 2025 – Policy Work Session (PWS)

Item No.: 25-7231

Title: Amendment to MOU between Sustainable Norcross Inc. and the City

CC: Eric Johnson, City Manager

Recommendation
Authorize the relocation of the Green Roof project funded by a grant from Sustainable Norcross, Inc. to Pinnacle Park and authorize the Mayor to execute an amendment to the Memorandum of Understanding between Sustainable Norcross Inc. and the City.

Background
In December 2023, the City accepted funds from Sustainable Norcross Inc. for the purpose of developing a green roof on city owned property. The original concept envisioned the roof to be constructed within the Johnson Dean Forest Preserve. City staff now recommends that the project be constructed within Pinnacle Park as a part of a designated informational kiosk. The changes also require an amendment to the Memorandum of Understanding between the parties. The amendment has been approved by the City Attorney's office.

If approved by Council, City staff would design and construct a kiosk similar in appearance to the kiosks shown in this agenda item. The information kiosk may contain information concerning the benefits of green roofs or other environmental initiatives within the City. Additionally, the kiosk would include a dedication to Jim and Martha Scarborough.

The City staff plans to schedule a ribbon cutting or dedication ceremony based on the schedules and availability of the interested parties.

Financial Impact
The City believes that the Kiosk can be designed, constructed, and materials installed with funds from Sustainable Norcross Inc.

Consistent with Comprehensive Plan?
Goal 6 - Furthers the City's Tradition of Strong Leadership and High Level of Quality Services.

Attachments
1. Amended MOU
2. Green roof Kiosk Examples

Next Steps

Staff is currently securing quotes for the project's construction. After approval and signature by the Mayor, the City will finalize the green roof's design, with construction following shortly afterward. A dedication ceremony may be held as early as this Spring. The project is expected to be completed by early Summer, 2025.

AMENDMENT TO MEMORANDUM OF UNDERSTANDING

This Agreement serves as an amendment to the Memorandum of Understanding ("**MOU**") between Sustainable Norcross, Inc. ("**Grantor**") and the City of Norcross, Georgia ("**Grantee**"), the same being fully executed by the Parties on or about December 8, 2023. The enumerated sections in the MOU referenced below are revised as provided herein. All other provisions of the MOU remain enforceable and binding between the parties.

Section 1 of the MOU shall be stricken in its entirety and replaced with the following provisions:

Section 1. Purpose and Scope of Responsibility.

The Parties agree that the funds described in the MOU shall be used for the installation of a green roof at Pinnacle Park (the "**Park**"), a public park located within the corporate boundaries of the City of Norcross, Georgia. Such installation shall be completed on or before June 30, 2025. The green roof shall be installed as a part of an information kiosk and green roof demonstration to be constructed within the Park in a location to be determined by the Grantee. Grantee shall have all design, installation, and development obligations; provided, however, that Grantee shall meet the guidelines of the Atlanta Regional Commission Green Communities program for the city to achieve credit for implementing the Demonstration Green Roof Initiative. Grantor waives and releases any design and appearance rights.

Residual funds from the monetary gift may be used by Grantee for maintenance of the green roof and for the education of city staff about proper care for plants in the green roof system.

The installed kiosk shall be named in the memory of Jim Scarborough and in honor of Martha Scarborough and shall include a plaque, inscription, or other insignia prominently indicating such dedication. The City shall endeavor to hold a dedication and/or ribbon cutting ceremony in honor of the construction and this dedication.

(Signatures on the Following Pages)

GRANTOR:	GRANTEE:
Sustainable Norcross, Inc.	City of Norcross, Georgia
_____	_____
Date: _____	Date: _____

Green Roof Kiosk Examples

City of Norcross

Legislation Details (With Details)

File #:	25-7232	**Version:**	
Type #:	Agenda Item	**Status:**	Agenda Ready
On Agenda:	1/21/2025 6:30 PM	**In Control:**	Policy Work Session
Title:	Georgia First Responder PTSD Program		

Sponsors:

Code Sections:

Attachments:

1. Agenda Report - Georgia First Responder PTSD Program
2. GMA PTSD Summary of Benefits
3. PTSD Resolution
4. PTSD Application and Agreement

Title
Georgia First Responder PTSD Program

Drafter
Camille Washington

Agenda Report

To: Mayor and Council

From: Camille Washington, Human Resources Director

Meeting Date: January 21, 2025 - Policy Work Session (PWS)

Item No.: 25-7232

Title: Georgia First Responder PTSD Program

CC: Eric Johnson, City Manager

Recommendation:
Adopt a resolution to add the PTSD program to the GIRMA Fund.

Background:
With the recent passage of House Bill 451, all first responders serving Georgia public entities, whether employed or volunteering, will now have access to the PTSD program effective January 1, 2025. This includes sworn officers and communications officers, who are automatically enrolled and eligible to receive diagnosis and long-term disability benefits if necessary. Additionally, we are required to submit eligibility data for these benefits twice a year, in June and December.

Financial Impact:
This program consists of two key components: the Lump Sum PTSD Diagnosis Benefit and the PTSD Long-Term Disability Benefit. The initial installment is $4,144.00, with an estimated annual cost of $8,288.00, based on the current count of our first responders.

Consistent with Comprehensive Plan?

6. Further the City's Tradition of Strong Leadership and High Level of Quality Services

Attachments:
GMA PTSD Summary of Benefits
PTSD Resolution
PTSD Application and Agreement

Update:

GEORGIA FIRST RESPONDER PTSD PROGRAM

ACCG

SUMMARY OF BENEFITS

EFFECTIVE DATE:	01/01/2025 - 01/01/2026
ANNIVERSARY DATE:	January 1
INSURER:	Metropolitan Life Insurance Company (MetLife)
POLICY NUMBER(S):	Lump Sum PTSD Diagnosis Benefit - **254414** PTSD Disability Benefit - **254411**
MASTER POLICYHOLDER:	Georgia Interlocal Risk Management Agency Fund C
ADMINISTRATOR:	Georgia Municipal Association, Inc.
PARTICIPATING PUBLIC ENTITY:	**City of Norcross 0000175**

ELIGIBLE FIRST RESPONDER: "First Responder" means any individual who meets one or more of the following definitions from Georgia law (O.C.G.A.) as a result of services they perform for the PPE, either for pay or on a volunteer basis: Firefighter (O.C.G.A. § 25-4-2); Peace officer (§ 35-8-2); Probation officer (§ 45-1-8); Emergency medical professional (§ 16-10-24.2); Emergency medical technician (§ 16-10-24.2); Communications officer (§ 37-12-1); Highway emergency response operator (§ 45-1-8); Correctional officer (§ 45-1-8); Jail officer (§ 45-1-8); Juvenile correctional officer (§ 45-1-8), law enforcement officer with the Department of Natural Resources.

PUBLIC ENTITIES: Public Entity means: Georgia state agency, instrumentality or authority; Georgia county or consolidated government; Georgia city; Georgia school district, independent school district, or other local school system; and any other political division of Georgia.

CLASS DESCRIPTIONS:

- Class 1: All Actively at Work First Responders employed by the named Participating Public Entity.
- Class 2: All Actively at Work volunteer First Responders of the named Participating Public Entity Who Are Not Employed as a First Responder by Any Other Public Entity

COVERAGE BEGINS: Later of Effective Date or Start of First Responder Services for the PPE

Critical Illness (Lump Sum) PTSD Benefit: Class 1 and Class 2
Lifetime Benefit per First Responder: **$3,000**
Diagnosis of Occupational PTSD must be made by a Qualified Diagnostician on or after January 1, 2025 and no later than two years after qualifying traumatic event. PTSD must relate to a traumatic event that occurred on or after July 1, 2024 while First Responder was performing first responder services for a Participating Public Entity.
Coverage Continuation Rights: None

Long-Term Disability (Income Replacement):

Elimination Period:	90 Days
Benefit Duration:	36 months or until released to work as First Responder
Return to Work Incentive:	Included
Offset:	Offset by PTSD Workers' Compensation and by other employer-sponsored disability benefits provided at no cost to First Responder.
Survivor Income Benefit Option:	None
Coverage Conversion Rights:	None
Class 1 Benefit:	60% of all pre-disability earnings as a First Responder for any Public Entity while employed as a First Responder for the PPE, up to the Maximum Monthly Benefit Maximum Monthly Benefit: $5,000; Minimum Monthly Benefit $100
Class 2 Benefit:	**$1,500** per month; Minimum Monthly Benefit $100

This Summary of Benefits is not a contract or guarantee of coverage. The Employer's list of Eligible First Responders and the terms of the actual Policy or Policies control. The Policy(ies) can be found at www.gfrptsdinsurance.com, and you may request a copy from the Employer. The Policy(ies) contain(s) important information, including when coverage begins and ends, how to make a claim, and how to continue coverage after termination of eligibility.

Questions? Call Lockton at 706-877-6400 (Lindsey Albright), 678-361-0886 (Meghan Murray), 404-368-6373 (Caroline Grinstead), or 229-402-0799 (Spencer Shaw)

12/31/2024

A RESOLUTION TO ADD MEMBERSHIP IN A FUND OF GEORGIA INTERLOCAL RISK MANAGEMENT AGENCY (GIRMA)

WHEREAS, the Public Entity of _____, located in _____ County, Georgia ("Public Entity") is a current member of the Georgia Interlocal Risk Management Agency (hereafter GIRMA), an interlocal risk management agency formed pursuant to Chapter 85 of Title 36 of the Official Code of Georgia Annotated; and

WHEREAS, the governing authority of Public Entity is currently a member of a GIRMA Fund and desires to add membership in an additional GIRMA Fund; and

WHEREAS, the governing authority of Public Entity has reviewed the Fund Election Form attached as Appendix A and finds that it is in the best interest of its residents for Public Entity to be a member of the Fund indicated on the Fund Election Form;

NOW THEREFORE BE IT RESOLVED by the governing authority of Public Entity:

1. The _____ [Insert title of Chief Officer] of Public Entity is authorized to act on behalf of Public Entity to elect membership in the Fund identified in the Election Form attached as Appendix A by executing the the Application and Participation Agreement for such GIRMA Fund.
2. The _____ [Insert title of Chief Officer] of Public Entity is designated as Public Entity's representative to GIRMA for purposes of Fund participation.
3. Public Entity may change its representative by making a written request to Georgia Municipal Association, Inc., the Program Administrator for GIRMA
4. This resolution shall be effective on the date of adoption.

Adopted this _____ day of 20 _____ _[Name of Public Entity]_____

By: _____, _____

[Print Name of Person Authorized to Sign Resolutions, Title]

Attest: _____, _____

[Print Name of Person Authorized to Attest, Title]

APPENDIX A

Georgia Interlocal Risk Management Agency ("GIRMA") Fund C Election Form
for Existing GIRMA Members

As stated in Section 6.1 of the Intergovernmental Contract, a GIRMA member must participate in at least one Fund established by the GIRMA Board of Trustees. The Intergovernmental Contract and GIRMA Bylaws apply to all GIRMA members, regardless of the Fund or Funds in which they participate. Terms and conditions specific to a Fund are set forth in the Coverage Description for the Fund.

This election form is for use by current GIRMA Members who wish to join GIRMA Fund C and thereby offer PTSD Benefits to eligible First Responders.

Fund C Application Information: GIRMA established Fund C on September 4, 2024. Fund C will provide fully- insured lump sum benefits and disability benefits for first responders entitled to such benefits under the Ashley Wilson Act. A coverage description for Fund C has been filed with the Georgia Department of Insurance and will be made available to Fund C members after approval of membership in Fund C by Georgia Municipal Association, Inc., the Program Administrator for GIRMA, and the insurance carrier.

To join Fund C, the governing body of the GIRMA Member must adopt a Resolution to Add Membership in a GIRMA Fund and the individual authorized to serve as the Public Entity's primary contact for Fund participation must complete and sign the First Responder PTSD Application and Participation Agreement. Membership in Fund C is effective when the Application is approved by the Program Administrator and the carrier.

GEORGIA INTERLOCAL RISK MANAGEMENT (GIRMA)
FIRST RESPONDER PTSD APPLICATION AND PARTICIPATION AGREEMENT

Employers eligible to participate in GIRMA (hereinafter a "Participating Employer" or "Employer") shall complete this Application and Participation Agreement in order to purchase First Responder PTSD coverage fully insured by MetLife under the GIRMA Fund C Master Policy for a Lump Sum PTSD Diagnosis Benefit, a PTSD Disability (Income Replacement) Benefit, or a Combined Lump Sum PTSD Diagnosis Benefit and PTSD Disability (Income Replacement) Benefit. Once approved by GIRMA's Program Administrator, the Participating Employer will receive a one-page Summary of Benefits identifying the purchased coverage(s) (the "First Responder PTSD Policy") and a link to the Policy Certificate for the purchased coverage(s), so it may make these available to individuals performing service for them as an employed or volunteer "First Responder" as defined below ("First Responders").

Who Does What?

- GIRMA is the Policyholder of a First Responder PTSD Policy insured by MetLife, which provides a Lump Sum Benefit and a Disability (Income Replacement) Benefit. These coverages together are designed to meet the requirements of the Ashley Wilson Act (the "Act"), effective January 1, 2025.
- Georgia Municipal Association, Inc., ("GMA") is the Program Administrator for GIRMA. GMA uses information from the First Responder census data provided by the Participating Employer to bill for the premiums due under the First Responder PTSD Policy and maintains (either directly or through the broker for the First Responder PTSD Policy) Participating Employers' Application and Participation Agreements.
- Participating Employers are responsible for providing census data to GMA's broker that identifies all First Responders (as defined below) performing first responder services for them, classifying the First Responders by statutory definition and as employed or volunteer, and identifying those First Responders who are First Responders for another Public Entity.
- Participating Employers are responsible for submitting complete and accurate census data and paying premiums to GMA, communicating with First Responders about the coverages the Employer provides, providing the Summary of Benefits and link to the applicable Certificate to First Responders, and providing all requested information and documentation requested by GMA's broker to ensure the census is current.
- Participating Employers are responsible for designating an authorized member of human resources staff to receive inquiries from MetLife related to work requirements or work status for disability claims and provide all information requested by MetLife for that purpose.
- To comply with the confidentiality provisions of the Act, GMA and its broker will not inform Participating Employers whether a First Responder has submitted a claim for benefits or received any such benefits.
- Participating Employers are responsible for ensuring that any information in their possession related to claims, and any other information that would reasonably identify an individual as having been diagnosed with PTSD, is used only in accordance with applicable laws and is kept confidential in the same way as mental health information related to an employer sponsored major medical plan or employee assistance program.
- Participating Employers are prohibited by law from taking any employment action solely as a result of a First Responder's diagnosis, claims, or benefits.
- MetLife evaluates claims and pays approved claims under the First Responder PTSD Policy. All claims for benefits must be submitted to MetLife.
- First Responders do not need to inform the Participating Employer that they are making a claim.
- Neither GIRMA nor GMA have any role in claim determination or payment.

Definition of First Responder. A First Responder for the Participating Employer is an individual who meets one or more of the following definitions as a result of services he or she performs for the Participating Employer as an employee or volunteer:

(A) 'Communications officer' as defined in Code Section 37-12-1;
(B) 'Correctional officer' as defined in Code Section 45-1-8;
(C) 'Emergency medical professional' as defined in Code Section 16-10-24.2;
(D) 'Emergency medical technician' as defined in Code Section 16-10-24.2;
(E) 'Firefighter' as defined in Code Section 25-4-2;
(F) 'Highway emergency response operator' as defined in Code Section 45-1-8;
(G) 'Jail officer' as defined in Code Section 45-1-8;
(H) 'Juvenile correctional officer' as defined in Code Section 45-1-8;
(I) 'Peace officer' as defined in Code Section 35-8-2;
(J) 'Probation officer' as defined in Code Section 45-1-8; and
(K) Law enforcement officer with the Department of Natural Resources.

Employer Obligations:

- Employer shall not require any kind of contribution from First Responders for the coverage(s) provided under the First Responder PTSD Policy.
- Employer is solely responsible for identifying all First Responders (as defined above). Any questions about First Responder status should be resolved by contacting legal counsel. Participating Employers that are members of GIRMA's Property and Liability Fund may call the GIRMA HelpLine at 800-721-1998 for free legal advice about whether an individual meets the statutory definition.
- Employer is solely responsible for keeping an accurate list of all First Responders, and providing correct and complete information to GMA's broker.
- Employer shall submit initial First Responder census data to the GMA broker in the form requested, and must update this census data as requested in order to ensure that all First Responders are properly identified and classified.
- The Employer's cost for coverage under the First Responder PTSD Policy will be based on the most recent census data at the time of billing.
- Employer shall provide the Summary of Benefits and a link to the applicable Certificate to all First Responders at no charge, and shall provide a copy of the applicable Policy to First Responders upon request.
- If the Policy is terminated for any reason, Employer shall provide notification of termination to all First Responders.
- Whenever requested to do so by MetLife or GMA, Employer shall provide MetLife or GMA the information requested.

Benefits Exempt from Income Tax:

- MetLife has determined that benefits it will pay under the policy are not subject to state or federal income taxation. Accordingly, MetLife will not report benefits to the IRS or withhold any amounts from benefit payments.
- MetLife will advise benefit recipients that benefits are not subject to federal or state income tax, so MetLife will not withhold taxes or provide a 1099 or W-2 or report benefit payments to the IRS. MetLife will remind benefit recipients that the benefits may offset other benefits received by the recipient or have other tax consequences and encourage them to consult their tax advisor for guidance.
- MetLife will provide a summary of benefits to the benefits recipient upon request.
- Legal counsel to GIRMA has advised GIRMA of the following:

- The Ashley Wilson Act provides that benefits payable pursuant to the Ashley Wilson Act are not subject to Georgia income tax.
- Benefits payable under the policy to First Responders (as defined in the statute) are not subject to federal income tax because the Ashley Wilson Act is a statute in the nature of a workers' compensation act under Treas. Reg. Section 1.104-1(b) and the MetLife policy bases benefits solely on diagnosis of work-related injuries or sickness as described in the Act.
- Participating Employers have no tax obligations arising from payment of benefits to their First Responders.

- A copy of the opinion letter is available upon request.

Information Privacy and Security:

- See the attached PTSD Privacy Notice, which will be posted on the website where policy information is published. This Notice explains the privacy requirements of the Ashley Wilson Act and how individually identifiable information is used and shared.
- As a critical illness and disability policy, the PTSD Program is not subject to the federal information privacy and security law that applies to group health plans (HIPAA). However, GMA, the GMA broker, and MetLife protect individually identifiable information and use and share it only in accordance with the privacy provisions of the Ashley Wilson Act and any other applicable privacy laws.
- Participating Employers will provide census data to GMA's broker using a secure portal established by the broker.

Desired Coverage (See Attached Proposal for Estimated Annual Premiums):

Participating Employer is applying for and agreeing to purchase the First Responder PTSD Combined Lump Sum Diagnosis Benefit and PTSD Disability (Income Replacement) Benefit unless the following option is checked.

____ First Responder Lump Sum PTSD Diagnosis Benefit Only* *(Alone, this coverage does NOT meet the requirements of the Ashley Wilson Act. Leave BLANK if you want the full coverage.)*

The coverage elected above automatically renews at each anniversary of the effective date, based on then current premiums established by the Program Administrator. Coverage may be terminated in accordance with the GIRMA Bylaws regarding termination of membership in a GIRMA Fund.

On behalf of City of Norcross **[Name of Participating Employer],** Gwinnett **County, Georgia, I submit this Application and Participation Agreement and agree to its terms.**

Signature: CWashington Date: 12/20/2024

Print Name: Camille Washington Title: Human Resources Dir.

City of Norcross

Legislation Details (With Details)

File #:	24-7173	**Version:**	
Type #:	Agenda Item	**Status:**	
On Agenda:	1/21/2025 6:30 PM	**In Control:**	Policy Work Session
Title:	Replacement of Speed Bumps on West Peachtree Street		
Sponsors:			
Code Sections:			

Attachments:

1. Agenda Report - Removal of Speed Bumps on West Peachtree Street - January 21 2025 PWS
2. Options for West Peachtree and Lake Drive Intersection

Title
Replacement of Speed Bumps on West Peachtree Street

Drafter
Len Housley

AGENDA REPORT

To: Mayor and Council

From: Len Housley, Director of Public Works

Meeting Date: January 21, 2025 – Policy Work Session (PWS)

Item No.: 24-7173

Title: Removal of Speed Bumps on West Peachtree Str.

CC: Eric Johnson, City Manager

Recommendation
Provide guidance and direction upon review of options for consideration.

Background
This agenda item was previously briefed on both the 18 November 2024 PWS and the 16 December 2024 PWS. A speed table was recommended to replace the existing rubber speed bumps. During both meetings, Council members discussed looking at other options.

There has been a history of vehicles not coming to a complete stop in both directions at the intersection of West Peachtree and Lake Drive. The placement of temporary rubber speed bumps has proven to work effectively to promote full stops and provide a safe environment for pedestrians.

The temporary rubber speed bumps are not intended for long-term or recommended for city roads. These temporary bumps have had to be replaced several times. The grade of West PTree VIC Lake Drive northbound is 7.5% and the grade southbound is 13%. According to the Federal Highway Administration, Georgia and Gwinnett DOT guidelines, speed humps should not be installed on street sections with a grade exceeding 8%.

Four options are provided with details in attachment for the Council's consideration and discussion.

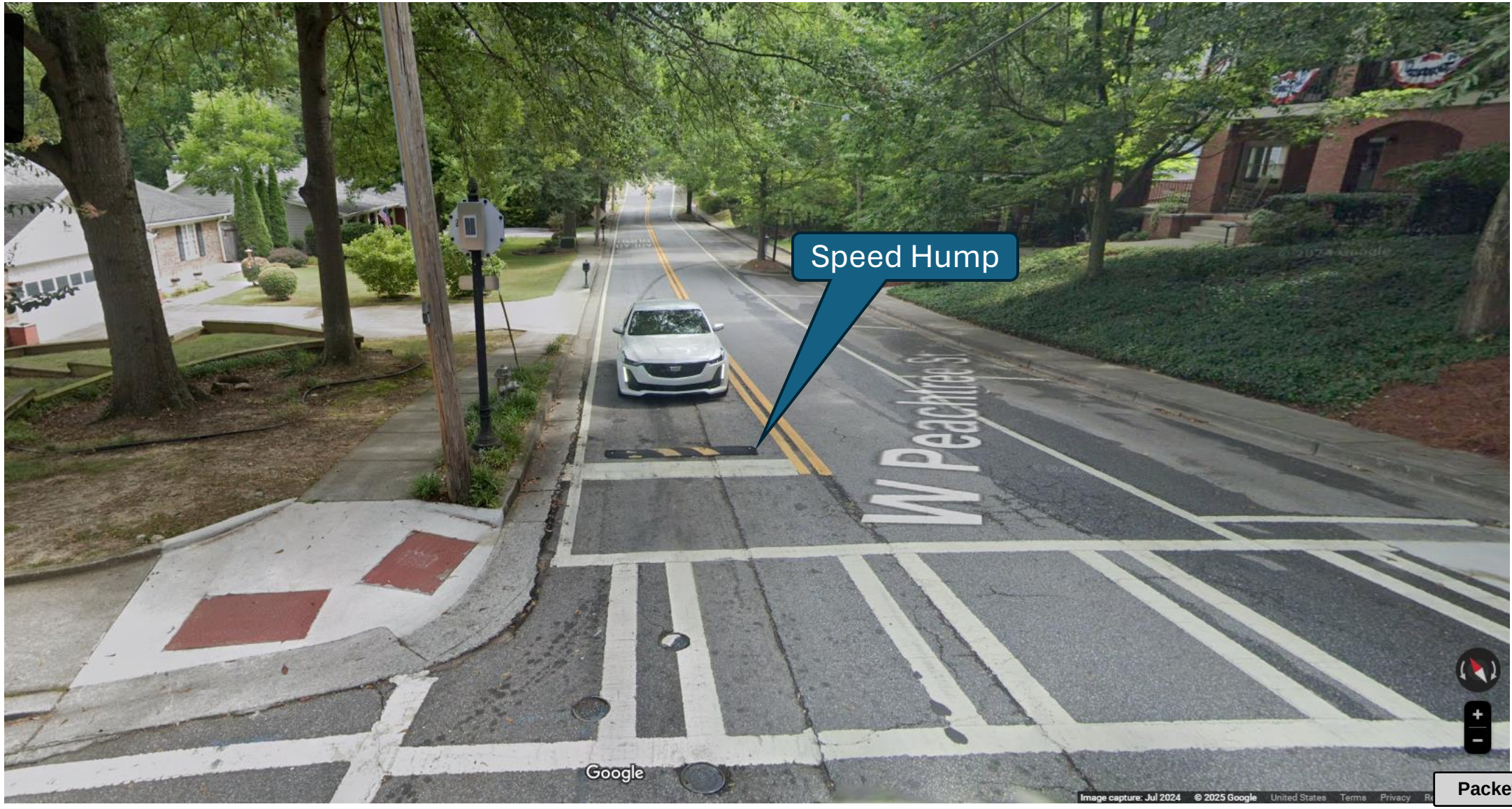
Financial Impact
- $4,500 to $300,000 depending on option

Consistent with Comprehensive Plan? (If applicable, please select which goal applies)
1. Continues to define Norcross' sense of place
2. Continues to Strengthen Norcross as a Livable, Inclusive, and Safe Environment
3. Increases Opportunities for Travel via Different Modes within and Outside the Community

Attachments
- Options for the Intersection at West Peachtree Str. and Lake Dr.

Update

Options to remove Speed Humps at the Intersection-W. Peachtree & Lake Dr.



Options to remove Speed Humps at the Intersection-W. Peachtree & Lake Dr.

Option 1-Rumble Strip with Orange Delineator

- Least Cost= $4,500
- No construction or disruptions to traffic
- Recommended by Gwinnett CO Traffic MGMT office & Gwinnett CO Traffic Safety office
- No loss of parking spaces

Option 2-Chicane

Estimated Cost= $30,000-$50,000

- Requires removal of striping and restriping
- Installation of 4 concrete chicane mounds/curb
- Allows crosswalks to remain
- Per proper design anticipate loss of 6 parking spaces
- Construction disruptions 2-4 weeks
- Chicanes/serpentines encourage some drivers to test their driving skills.
- Several studies mention they increase the number of accidents.
- May impact stormwater drainage due to slope of West Peachtree Str.
- Chicane design is more for lowering speeds than getting people to stop at stop signs.

Options 3 & 4 next slide

Options to remove Speed Humps at the Intersection-W. Peachtree & Lake Dr.

Option 3-Modified Intersection w/Drive thru Lane

Estimated Cost= $75,000-$150,000

- Requires removal of Island, Tree, Light, and both concrete ramps for pedestrian crossings
- Would need to remove one crosswalk and relocate the other one
- Pedestrian concern with removing the stop sign North bound
- Removal of existing striping, restriping, additional asphalt and concrete mound
- Construction disruptions 2-4 weeks
- Loss of 4 parking spaces

Option 4-Mini Traffic Circle/Roundabout

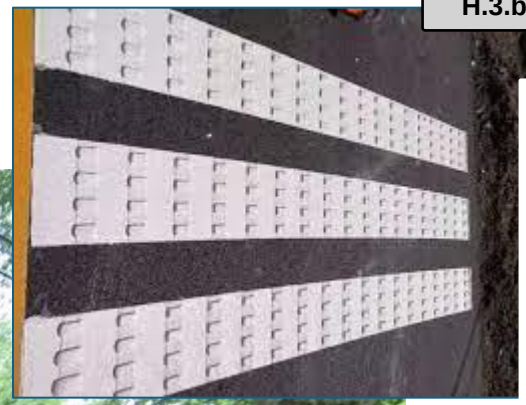
Estimated Cost= $200,000-$300,000

- Requires removal of Island, Tree, Light, and both concrete ramps for pedestrian crossings
- Crosswalks would have to be relocated no closer than 25ft away from circle
- Installation of new crosswalks would require concrete ramp work at 4 locations
- Striping removal and milling required to install circle
- Construction disruptions 2-4 weeks
- Loss of 4 parking spaces

Option examples on next 6 slides

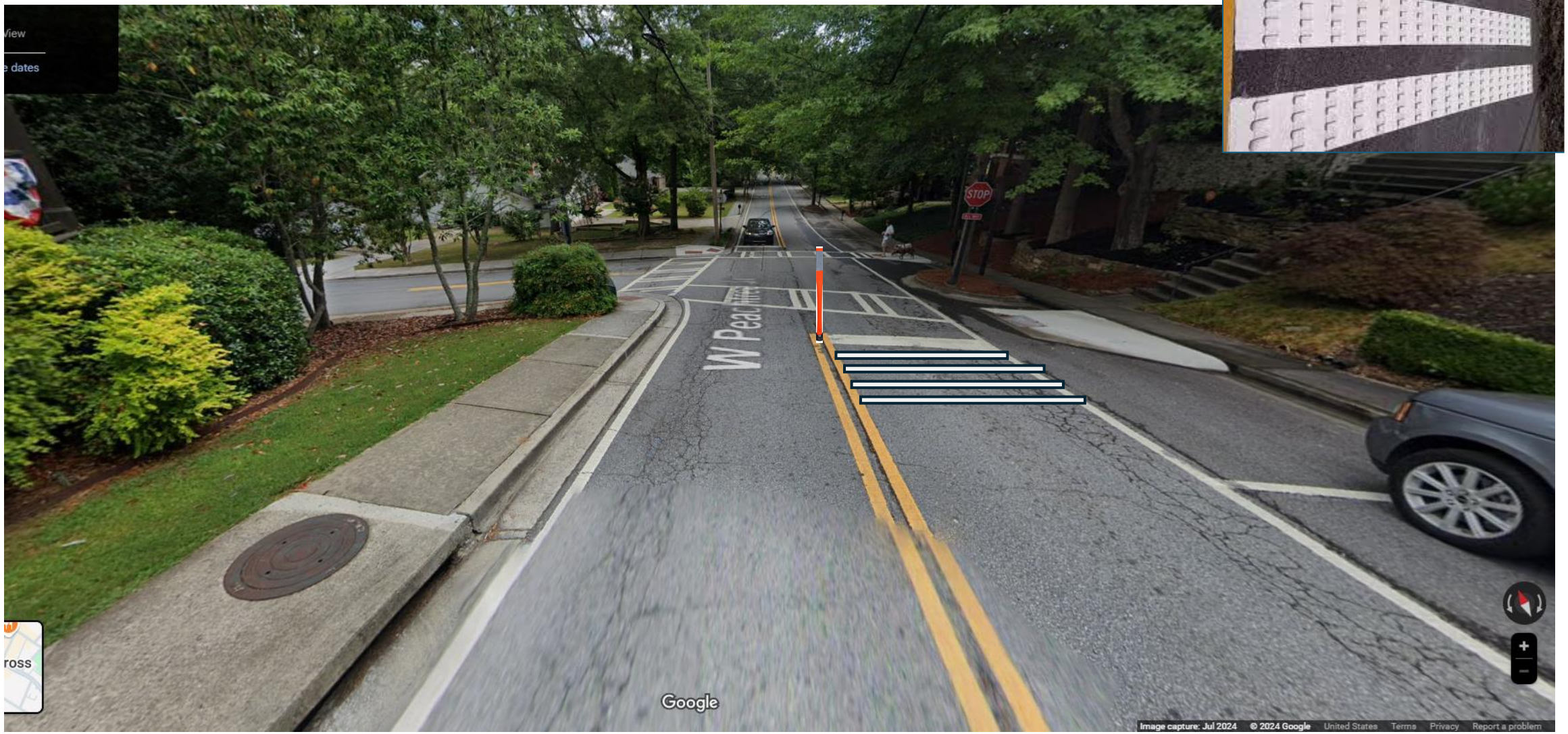
OPTION 1

Rumble Strip with Orange Delineator
Intersection-W. Peachtree & Lake Dr.-Southbound towards Autry



OPTION 1

Rumble Strip with Orange Delineator
Intersection-W. Peachtree & Lake Dr.-Northbound towards HBR



OPTION 1

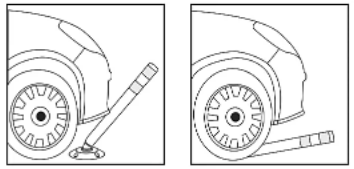
Intersection-West Peachtree and Lake Drive

Flexible Delineator Round Post with Base - 36", Orange

More Images

Rugged plastic post springs back upright after impact.

- 3" reflective bands.
- 360° visibility for high-traffic work zones or walkways.
- Adhere to pavement with 8" Butyl Pad, sold separately.



SPECIFY COLOR:

Meets NCHRP-350 and MUTCD Standards

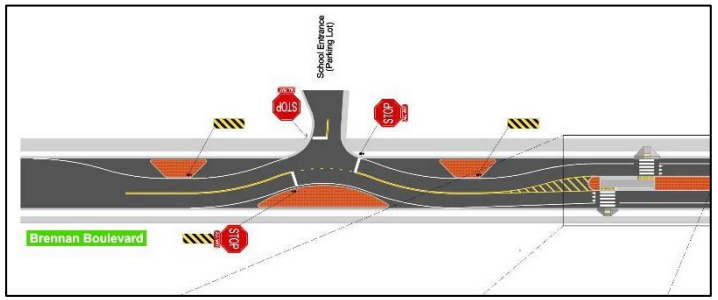
MODEL NO.	HEIGHT	DESCRIPTION	PRICE EACH 1	PRICE EACH 3+	COLOR	IN STOCK SHIPS TODAY
H-4465O	36"	Round Post w/ Base	$43	$41	Orange	1 ADD

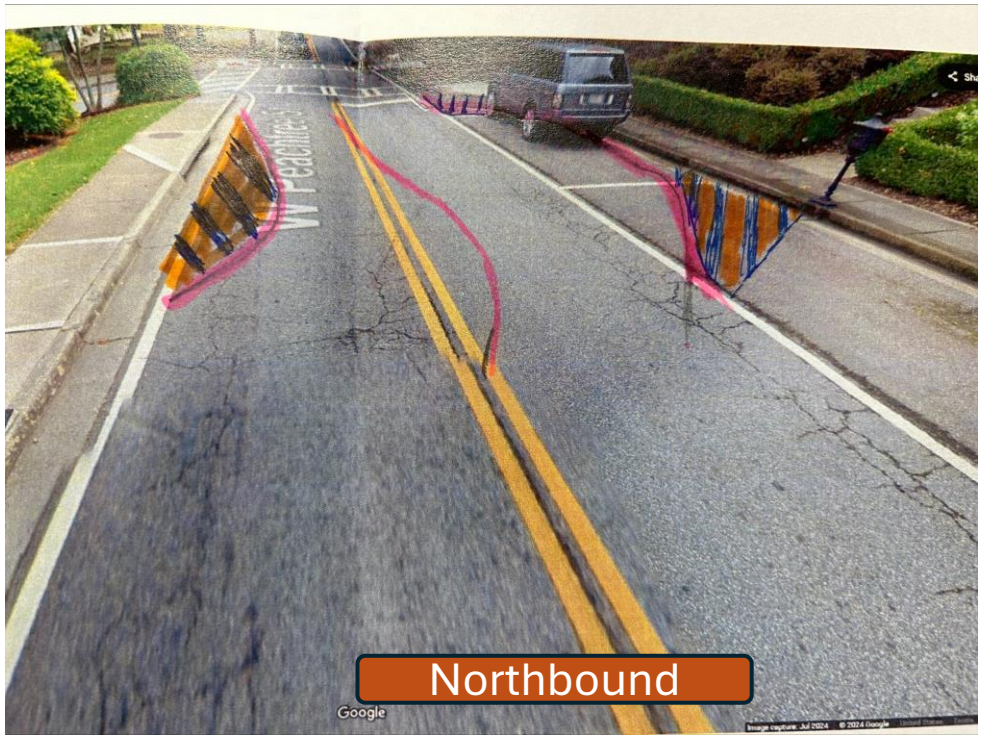
Additional Info Parts Shopping Lists Request a Catalog

Reflective Thermoplastic Road Markings

OPTION 2

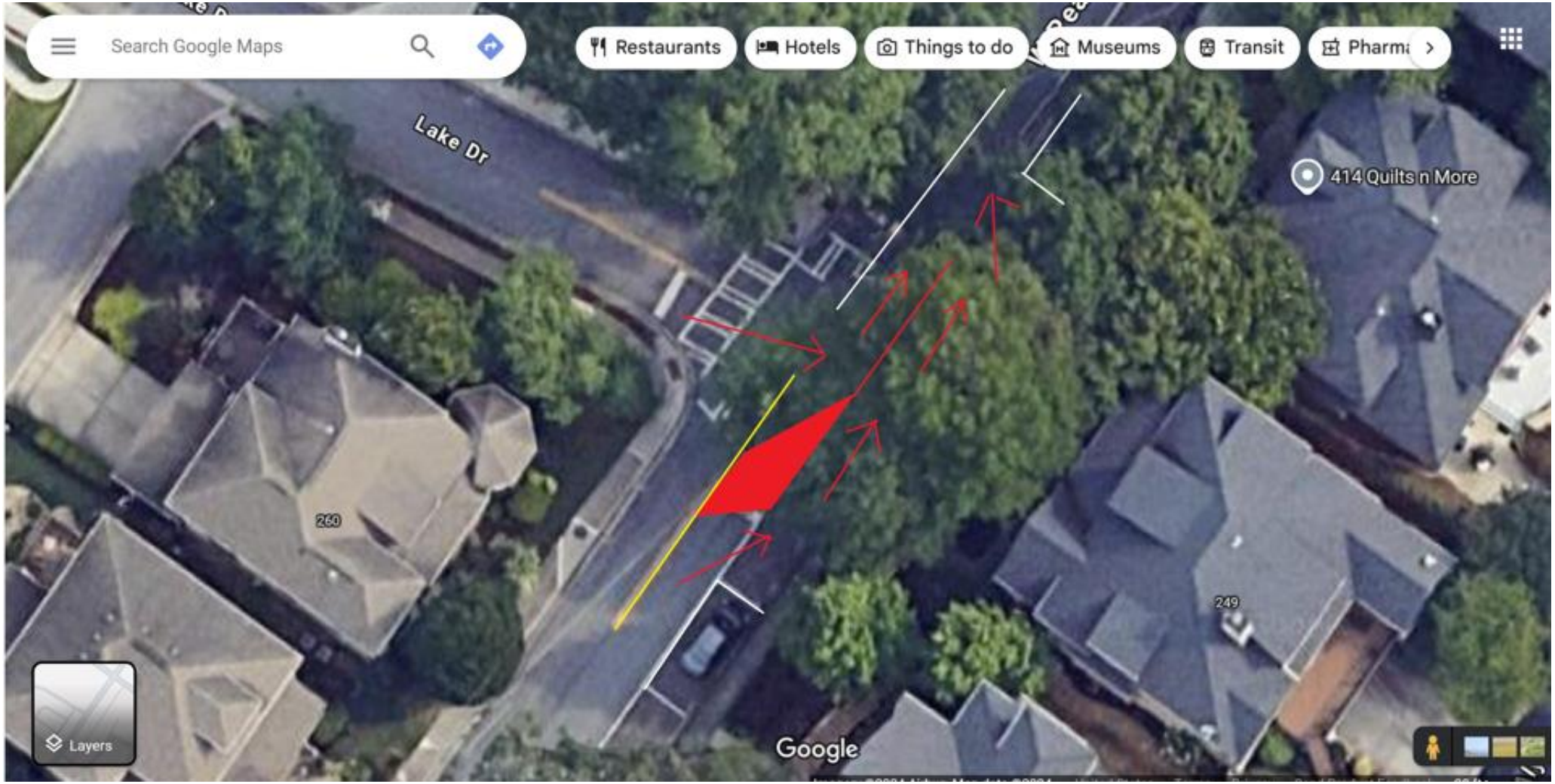
Chicane Option for Intersection of West Peachtree & Lake Dr.





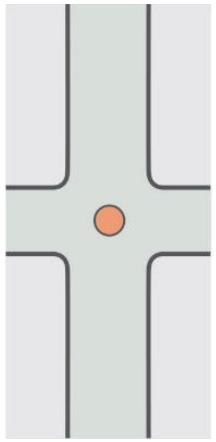
OPTION 3

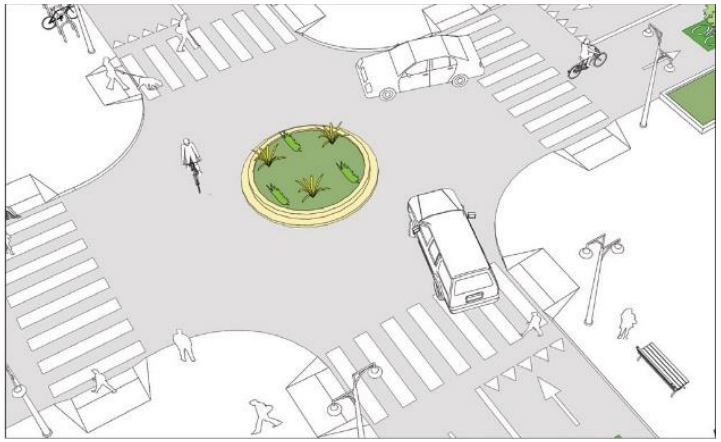
Modified Intersection with Pass thru lane-W. Peachtree & Lake Dr.



OPTION 4

Mini Traffic Circle/Roundabout Intersection-W. Peachtree & Lake Dr.





City of Norcross

Legislation Details (With Details)

File #:	25-7233	**Version:**	
Type #:	Agenda Item	**Status:**	Agenda Ready
On Agenda:	1/21/2025 6:30 PM	**In Control:**	Policy Work Session
Title:	Additional Appropriation for South Peachtree Parking Lot		

Sponsors:

Code Sections:

Attachments:

1. Agenda Report - Additional Appropriation for South Peachtree Parking Lot - January 21 2025
2. South Peachtree Cost Summary

Title
Additional Appropriation for South Peachtree Parking Lot

Drafter
Len Housley

AGENDA REPORT

To: Mayor and Council

From: Len Housley, Director Public Works

Meeting Date: January 21, 2025 – Policy Work Session (PWS)

Item No.: 25-7233

Title: Additional Appropriation for South Peachtree Parking Lot

CC: Eric Johnson, City Manager

Recommendation
Approve an appropriation for the additional amount of $360,517.94 for the construction of the South Peachtree Parking Lot.

Background
Originally $645,000.00 was appropriated from 2017 SPLOST. Later, at the 10 July 2023 Session, Tony Harris, City Engineer, presented and requested an additional $300,000.00 from 2023 SPLOST to get funding to $945,000.00 to cover the project. From Agenda report: "Financial Impact: The project budget is currently $645,000.00 from the 2017 SPLOST program. However, the winning bid of $791,000.00 plus design and construction management fees elevate the projected cost to $900,000. A total project budget of $945,000.00, including a 5% contingency, is recommended to cover potential change orders or cost overruns." During this presentation only the RailPros Admin fees were calculated in.

At the September 2023 Session, Matt Zaki, Dir Public Works, briefed the License Agreement between the Railroad and the City of Norcross for the Project. During this presentation he provided the financial impact for License and Risk Fees only. Per conversation with RailPros, a cost calculator was provided to estimate costs for Flaggers and Construction Monitors.

Original Bid from SOL Construction was $791,591.50. The actual cost was $853,942.97. A large portion of this was in change order #1 because of the bollard lights not being included in the original bid ($22,494). Another $13,327 was for additional mobilization required to haul pavers from the temporary storage yard to the construction site. We had another change order for $29,879 due to discrepancies on the existing survey and the true field conditions that required modifications to the storm layout. Pipe plans and materials changed significantly. A few other miscellaneous additions and deductions get the total to the $62,351.47 increase.

P&E Costs for Keck & Wood. Original Contract on 24 Feb 2023 was $29,055.00 for Concept and Final Plans, Site Lighting, RR Coordination, and Utility Coordination. These costs increased due to multiple change orders requested by the city and extensive back and forth coordination and revision requirements with the RR. Also, the city used K&W for Bidding and Construction Administration on an hourly basis prior to and after contract award. These costs were not in the base agreement.

Financial Impact

- $360,517.94 from Transportation SPLOST

Consistent with Comprehensive Plan? (If applicable, please select which goal applies)

1. Continues to define Norcross' sense of place
2. Continues to Strengthen Norcross as a Livable, Inclusive, and Safe Environment
3. Increases Opportunities for Travel via Different Modes within and Outside the Community

Attachments

- South Peachtree Cost Summary

Update

South Peachtree Parking Lot Project Costs		
Category	**Costs**	**Comments**
P&E Keck & Wood	$100,757.97	Multiple concept designs; Full design of original selected concept; Redesign to a new layout: Extensive RR coordination: Preparation of bid documents, Constuction Administration.
NFS/Rail Pros	$350,817.00	See cost breakdown below
Construction SOL	$853,942.97	Physical Construction of Project (Original Bid $791,591.50)
Total	**$1,305,517.94**	

Rail Pros Costs - South Peachtree Parking Lot

Costs	Invoice Number	Status	Purpose
$30,000.00	30117	Paid	Project License Fee
$1,900.00	30116	Paid	Construction Risk Fee
$2,500.00	27415	Paid	Application Fee
$22,809.00	CN4846520240731	Paid	Flagger Fee
$45,769.00	CN4846520240831	Paid	Flagger Fee
$31,440.00	1299340	Paid	Construction Monitor Fee
$57,190.00	1299566	Paid	Construction Monitor Fee
$1,900.00	43034	Paid	Utility Risk Fee
$5,000.00	43167	Paid	Underground Wire License Fee
$700.00	43035	Paid	Processing Fee
$46,092.50	1299862	processing	Construction Monitor Fee
$48,747.50	1300155	processing	Construction Monitor Fee
$39,114.00	CN4846520240930	processing	Flagger Fee
$17,655.00	CN4846520241031	processing	Flagger Fee
$350,817.00	**Total**		

City of Norcross

Legislation Details (With Details)

File #:	25-7234	**Version:**	
Type #:	Agenda Item	**Status:**	Agenda Ready
On Agenda:	1/21/2025 6:30 PM	**In Control:**	Policy Work Session
Title:	Authorization to Sign Tax Determination Letter Regarding Employee Retirement Plan		
Sponsors:			
Code Sections:			

Attachments:

1. Agenda Report - Authorization to Sign Tax Determination Letter Regarding Employee Retirement
2. Authorization letter and attachments from Georgia Municipal Association

Title
Authorization to Sign Tax Determination Letter Regarding Employee Retirement Plan

Drafter
William J. Diehl, Thompson, O'Brien, Kappler & Nasuti, PC

AGENDA REPORT

To: Mayor and Council

From: William J. Diehl, Thompson, O'Brien, Kappler & Nasuti, PC

Meeting Date: January 21, 2025 – Policy Work Session (PWS)

Item No.: 25-7234

Title: Authorization to Sign Tax Determination Letter Regarding Employee Retirement Plan

CC: Eric Johnson, City Manager

Recommendation

Authorize the Mayor to execute documents necessary to submit a determination letter to the Internal Revenue Service and to hire counsel from Georgia Municipal Employees Benefit System to monitor tax status.

Background

Norcross's employee benefit plan is a non-standard plan that requires periodic resubmission to the Internal Revenue Service to ensure the plan's continued tax status. The plan is non-standard in that it contains certain provisions regarding employee contributions that are unique from the pre-authorized plan created by GMEBS. For clarity, however, this modification has existed since 2011 and this agenda item is not seeking any change to the employee contribution portion of the plan (nor any other provision of the plan). As the employee benefit plan was restated last year, a new tax determination letter must be submitted. The letter and associated documents are enclosed with this agenda item.

Norcross's plan is administered by the Georgia Municipal Employees Benefit System ("GMEBS") created which is a division of the Georgia Municipal Association. Ensuring the continued tax status of the plan is among the plan administrator's responsibilities. As such, all costs associated with the tax submission will be paid by GMEBS.

Financial Impact

None. The costs with the determination letter will be paid for by GMEBS.

Consistent with Comprehensive Plan? (If applicable, please select which goal applies)

1. Furthers the City's Tradition of Strong Leadership and High Level of Quality Services

Attachments

1. Authorization letter and attachments from Georgia Municipal Association

GEORGIA MUNICIPAL ASSOCIATION

January 14, 2025

Ms. Camille Washington
HR Manager
City of Norcross, Georgia

Re: GMEBS Defined Benefit Retirement Plan; Filing the City's Addendum with the IRS – DRAFT FILING FOR REVIEW AND SIGNATURE

Dear Ms. Washington:

This letter concerns the city of Norcross's Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("Plan"), which was most recently restated effective October 7, 2024. As you know, the General Addendum to the city's restated Adoption Agreement ("Addendum") includes provisions that are not part of the standard (pre-approved) GMEBS Basic Plan Document, Adoption Agreement, and Addendum. Because the Addendum contains non-standard Plan provisions, the city cannot rely on the Internal Revenue Service ("IRS") August 31, 2023, approval letter for the GMEBS Plan.

Instead, the city must obtain a separate determination letter from the IRS addressing the Addendum. The IRS requires retirement plans to file for a separate determination letter by March 31, 2025. We are preparing a determination letter application to be filed with the IRS with respect to the city's Plan for this purpose.

Getting IRS Approval for the Addendum to the City's Adoption Agreement

GMEBS has arranged with Ice Miller LLP, the law firm that has handled the past GMEBS restatement filings with the IRS, to represent the city in seeking an IRS determination letter to cover items included in the Addendum. Consistent with the process used in prior IRS determination letter filings, GMEBS will cover the cost of IRS fees and Ice Miller's fees associated with the Addendum filing.

What Does the City Need to Do to File for an IRS Letter?

- Review the attached draft filing packet and advise GMEBS of any corrections that need to be made;
- Print, sign and return the attached Form 2848, Power of Attorney form; and
- Print, sign and return the attach penalties of perjury statement.

This attached filing packet contains a complete draft filing for the Plan for your review. Please use the bookmark tabs to navigate among the sections of the draft filing listed below.

The filing packet includes the following two documents that require signature by an authorized representative of the city:

(1) Form 2848 (Power of Attorney and Declaration of Representative)

This form will enable Ice Miller to file the submission on the city's behalf, as well as deal directly with the IRS regarding the submission. **Please note, we have included a separate attachment with just Form 2848 for the city to print, sign, and return to Ice Miller**. **Please have an authorized officer of the city sign and date page 2 of the Form 2848 for the Plan and return to Ice Miller via email or U.S. mail**.

(2) Penalties of perjury statement

Because Ice Miller will sign the submission on pay.gov, we are required to include a penalties of perjury statement signed by an authorized representative of the city. **Please note, we have included a separate attachment with just the penalties of perjury statement for the city to print, sign, and return to Ice Miller**. **Please have an authorized officer of the city sign and date the penalties of perjury statement for the submission and return to Ice Miller via email or U.S. mail**.

The IRS requires an original signature, and, therefore, DocuSign or other similar signature "stamps" are not permitted.

Please email the signed Form 2848 and penalties of perjury statement to Lindsay.Knowles@icemiller.com or mail them to:

Ms. Lindsay Knowles
Ice Miller LLP
One American Square, Suite 2900
Indianapolis, IN 46282-0200

(3) Form 5307 (Application for Determination for Adopters of Modified Nonstandardized Pre-Approved Plans)

We have drafted Form 5307, including required attachments, for the Plan with information that you recently provided us, as well as information from our files.

Please review and confirm the accuracy of the information in this form. In particular, line 16, on page 2 asks if the Plan has any issues pending with the IRS, Department of Labor, Pension Benefit Guaranty Corporation (PBGC), or any court (including bankruptcy court). ***We checked "No" for line 16. Please contact us immediately if this is not accurate.***

(4) GMEBS Opinion Letter, Basic Plan Document, and Adoption Agreement

The filing includes a copy of the most recent opinion letter issued to the GMEBS Defined Benefit Retirement Plan, a copy of the GMEBS Defined Benefit Retirement Basic Plan Document and a copy of the city's Adoption Agreement, effective October 7, 2024.

(5) Prior Determination Letter

We will include the Plan's prior determination letter.

(6) Addendum

We will include a written statement signed by GMA explaining that the city's Plan is not word-for-word identical to the GMEBS Defined Benefit Retirement Plan and describing the location, nature, and effect of each non-standard Plan provision, as well as a copy of the city's Addendum.

(7) Cover Letter

We will include a cover letter to the IRS that outlines our request and the documents enclosed with the submission.

Filing Process

Please contact me at ghall@gacities.com with any questions or concerns about the filing packet. Unless we hear from you otherwise, we will assume that when the city forwards a signed Form 2848 and penalties of perjury statement to Ice Miller, this means the city has reviewed and is comfortable with the other items in the filing packet. **Please complete this process within one (1) month of receiving this letter and the attached documents.**

Ice Miller will electronically file the determination letter submission for the city's Plan once the city has reviewed this draft filing and has forwarded the signed Form 2848 and penalties of perjury statement to Ice Miller. We anticipate the IRS will respond within 145 days after Ice Miller submits the filing.

If you have any questions about the IRS filing process, you may contact Ice Miller directly by emailing Lindsay Knowles at Lindsay.Knowles@icemiller.com.

Sincerely,

Gwin C. Hall

Gwin C. Hall
Senior Associate General Counsel
Georgia Municipal Association, Inc.

Attachments

C: Mr. Patrick O'Brien, City Attorney

Form **5307**
(Rev. June 2023)
Department of the Treasury
Internal Revenue Service

Application for Determination for Adopters of Modified Nonstandardized Pre-Approved Plans

(Under sections 401(a) and 501(a) of the Internal Revenue Code)
Information about the Form 5307 and the instructions is at *www.irs.gov/form5307.*

OMB No

For IRS Use Only

For Internal Use Only

Review the Procedural Requirements Checklist before completing this application. Submit all required attachments.

Complete lines 1j-1m and 2h-2k only if you have a foreign address, see instructions.

1a Name of plan sponsor (employer if single-employer plan)

City of Norcross, Georgia

b Address of plan sponsor

65 Lawrenceville St.

c City: Norcross

d State: GA

e Zip code: 30071-2556

f Employer identification number (EIN): 58-6000632

g Telephone number: 770-448-2122

h Fax number: 770-242-0824

i Employer's tax year end (MM): 12

j City or town:

k Country name: United States

l Province/country:

m Foreign postal code:

2a Person to contact. If a Power of Attorney is attached, mark box, and do not complete this line. ☒

Contact person's name

b Contact person's address

c City

d State

e Zip code

f Telephone number

g Fax number

h City or town

i Country name: United States

j Province/country

k Foreign postal code

If more space is needed for any item, attach additional sheets the same size as this form. Identify each additional sheet with the plan sponsor's name and EIN and identify each item.

☐ Under penalties of perjury, I declare that I have examined this determination letter submission, including Form 5307 and all accompanyin documents, and, to the best of my knowledge and belief, they and the facts presented in support of this application and submission are tr correct, and complete. If the zero dollar user fee is selected, I certify that the application for a determination letter on the qualified status c the plan listed above meets the conditions for exemption from user fees described in section 7528(b)(2)(B) of the Internal Revenue Code this is a determination letter submission filed by a representative who is authorized to sign and file this determination letter submission on behalf of a plan sponsor, as provided in an attached Form 2848, the above penalty of perjury statement shall not apply (although the penalties of perjury box should still be marked). However, the authorized representative of the plan sponsor must include a penalties of perjury statement as described in Revenue Procedures 2021-4, Section 6.02(g)(ll), signed by the plan sponsor.

SIGN HERE Lindsay Knowles **DATE**

Type or print name: Lindsay Knowles

Type or print title: Of Counsel, Ice Miller LLP

3a Name of plan (Plan name cannot exceed 70 characters, including spaces.)

RETIREMENT PLAN FOR THE EMPLOYEES OF THE CITY OF NORCROSS

b Enter 3-digit plan number: 001

c Enter the month on which the plan year ends (MM): 02

d Enter plan's original effective date: 05/01/1986

e Enter number of participants: 225

(If 100 or less, go to line 3f. Otherwise, go to line 4a.)

	Yes	No	
f	☐	☐	Does the plan sponsor have 100 or fewer employees who received $5,000 or more of compensation for the preceding yea
g	☐	☐	Is at least one employee a nonhighly compensated employee?

4a Determination requested for (enter applicable number in box)

3

1 - Initial Qualification - New Plan
2 - Initial Qualification - Existing Plan
3 - Request after Initial Qualification

	Yes	No	
b	☒	☐	Does the plan have a determination letter (DL) or did the plan rely on the opinion or advisory letter for the plan's remedial amendment cycle (RAC) immediately preceding the RAC in which the application is filed?

5a 1 Indicate the type of plan by entering the number from the list below. (Use the lowest number from the list below applicable to the plan.)

1 -Defined benefit but not cash balance
2 -Cash balance
3 -ESOP
4 -Money purchase
5-Target benefit plan
6 -401(k)
7-profit sharing plan

5b (1) If the response to line 5a was "3," mark the applicable box to indicate whether the plan sponsor is a S Corporation or a C Corporation.

☐ S Corp. ☐ C Corp.

5b (2) If there has been a change to the corporate status (from S to C or C to S election/revocation), provide the effective date of such change. __/__/____

	Yes	No	
6	☐	☒	Is this an election for a determination regarding a design-based safe harbor under section 401(a)(4)? If yes, attach require statement (see instructions). If the plan does not satisfy one of the safe harbor definitions of compensation under Regulati sections 1.414(s)-1(c)(2) or (3) this question cannot be answered yes.
7	☒	☐	Have interested parties been given the required notification of this application (attach statement)
8	☒	☐	Is this a governmental plan under section 414(d)?
9	☐	☒	Is this a church plan under section 414(e) that has not elected to have participation, vesting, funding etc. provisions apply accordance with section 410(d)?
10	☐	☒	Does this plan benefit any collectively bargained employees under Regulations section 1.410(b)-6(d)(2)
11	☐	☒	Is this an insurance contract plan under section 412(e)(3)?
12	☐	☒	Does this plan utilize the permitted disparity rules of section 401(l)?
13	☐	☒	Is this plan part of an offset arrangement with any other plans (attach statement)?
14	☐	☒	Has this plan been involved in a merger, consolidation, spinoff, or a transfer of plan assets or liabilities that was not considered under a previous DL (attach statement)?
15	☐	☒	Has the plan been amended or restated to change the plan type (attach statement)?
16	☐	☒	Is any issue involving this plan currently pending? If "Yes," attach the required statement. See instructions.

Use this list to ensure that your submitted package is complete. The application will be reviewed to determine if it is complete. If your application is incomplete, it will be closed, in which case it won't be returned and any user fee won't be refunded. See Rev. Proc. 2022-4 (updated annual

	Yes	No	
1	X		If appropriate, is Form 2848, Power of Attorney and Declaration of Representative, Form 8821, Tax Information Authorization, or a privately designed authorization attached? (For more information, see the Disclosure Request by Taxpayer in the instructions and Rev. Proc. 2022-4, updated annually.)
2	X		Is a copy of your plan's latest determination letter or opinion letter, if any, attached? If there is no prior DL, please include following documents from the prior RAC: The plan document/adoption agreement (including any applicable opinion letters) All amendments adopted or effective during the prior RAC
3	X		Have you included the following documents for the current RAC? The plan document/adoption agreement (including any applicable opinion letters) All amendments adopted or effective during the current RAC
4	X		Have you included a list of modifications? (For each modification of the adopted employer, is a separate written representation made by the sponsor that explains how the plan or trust instrument differs from the pre-approved plan and explains the effect of the modification of the pre-approved plan attached?)
5	X		Is the EIN of the plan sponsor/employer (NOT the trust's EIN) entered on line 1f?
6			If line 6 is "Yes," is the required statement attached?
7	X		Have interested parties been given the required notification of this application? Complete line 7 and attach statement.
8			If line 13 is "Yes," is the required statement attached?
9	X		If line 14 is "No," is the required statement attached?
10			If line 15 is "Yes," is the required statement attached?
11			If line 16 is "Yes," is the required statement attached?

Attachment: Authorization letter and attachments from Georgia Municipal Association (25-7234 : Authorization to Sign Tax Determination Letter

Form **2848**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ **Go to *www.irs.gov/Form2848* for instructions and the latest information.**

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
City of Norcross, Georgia 65 Lawrenceville Street Norcross, GA 30071-2556	58-6000632	
	Daytime telephone number 770-448-2122	Plan number (if applicable) 001

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. / PTIN / Telephone No. / Fax No.
Lindsay Knowles, ICE MILLER LLP One America Square, Suite 2900 Indianapolis, IN 46282-0220 **Check if to be sent copies of notices and communications** [X]	CAF No. 0313-69137R PTIN Telephone No. 317.236.2350 Fax No. 317.236.2219 Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]
Lisa Erb Harrison, ICE MILLER LLP One America Square, Suite 2900 Indianapolis, IN 46282-0220 **Check if to be sent copies of notices and communications** [X]	CAF No. 0300-61442R PTIN Telephone No. 317.236.5806 Fax No. 317.236.2219 Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]
Name and address Gwin Hall Georgia Municipal Association, Inc. P.O. Box 105377 Atlanta, GA 30348 (**Note:** IRS sends notices and communications to only two representatives.)	CAF No. 0313-59523R PTIN Telephone No. 678-686-6212 Fax No. 678-686-6312 Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]
Name and address (**Note:** IRS sends notices and communications to only two representatives.)	CAF No. PTIN Telephone No. Fax No. Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive ar inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, n representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable (see instructions)
Application for Determination for Adopters of Modified Nonstandardized Pre-Approved Plan	5307	n/a

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See *Line 4. Specific Use Not Recorded on CAF* in the instructions . . . . . ▶ [X]

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): [ ] Access my IRS records via an Intermediate Service Provider;
[ ] Authorize disclosure to third parties; [ ] Substitute or add representative(s); [ ] Sign a return;

[X] Other acts authorized: The signing and filing of an application for determination on Form 5307, pursuant to Rev. Proc. 2024-4.

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here . . . . . ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separat power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matte partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual othe than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

▶ **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature	Date	Title (if applicable)
Print Name	City of Norcross, Georgia Print name of taxpayer from line 1 if other than individual	

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.

b Certified Public Accountant - a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent - enrolled as an agent by the IRS per the requirements of Circular 230.

d Officer - a bona fide officer of the taxpayer organization.

e Full-Time Employee - a full-time employee of the taxpayer.

f Family Member - member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).

h Unenrolled Return Preparer - Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). ***See* Special Rules and Requirements for Unenrolled Return Preparers *in the instructions for additional information.***

k Qualifying Student or Law Graduate - receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.

r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation - Insert above letter **(a-r)**.	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	Indiana	26562-49		
a	Indiana	16706-49		
a	Georgia	186810		

PENALTIES OF PERJURY STATEMENT

Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and, to the best of my knowledge and belief, the request or the modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.

Signed By Plan Sponsor:

_____

_____
Printed Name

_____
Date

REPRESENTATION BY THE PROVIDER OF A NON-STANDARDIZED PRE-APPROVED PLAN, THE GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM DEFINED BENEFIT PLAN, ADOPTED BY CITY OF NORCROSS, GEORGIA

I have examined the **Retirement Plan for the Employees of the City of Norcross ("Plan")** and confirm the Plan is not word-for-word identical to the pre-approved plan. The Plan, as restated effective as of October 7, 2024, includes the attached General Addendum to the Georgia Municipal Employees Benefit System Defined Benefit Plan Adoption Agreement ("Addendum"). The Addendum describes the location, nature and effect of each deviation from the language in the pre-approved plan.

Georgia Municipal Association, Inc.

By: Gloria C. Hall

Dated: 12/12/24

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
Employee Plans
P.O. Box 2508
Cincinnati, OH 45201

Date:
05/24/2021
Employer ID number:
58-6000632
Plan name:
RETIREMENT PLAN FOR THE EMPLOYEES OF THE CITY OF NORCROSS GEORGIA
Plan number:
001
Document Locator Number (DLN):
29007214711000
Person to contact:
Name: Tonya Hibbard
ID number: 1000203217
Telephone: (513) 975-6334

CITY OF NORCROSS GEORGIA
ICE MILLER LLP
c/o LISA ERB HARRISON
ONE AMERICAN SQUARE STE 2900
INDIANAPOLIS, IN 46282

Dear Applicant:

We're issuing this favorable determination letter for your plan listed above, based on the information you provided. Our favorable determination applies only to the status of your plan under the Internal Revenue Code (IRC) Section 401(a). In order to rely on this letter as proof of the plan's status, you must keep this letter, the application forms, the information submitted with the application, and all other correspondence.

Your determination letter doesn't apply to any qualification changes that become effective, any guidance issued, or any statutes enacted after the dates specified in the Cumulative List of Changes in Plan Qualification Requirements.

This letter considered the 2012 Cumulative List of Changes in Plan Qualification Requirements.

This letter expires on the earlier of the date of the employer's next determination letter, or the end of the next two-year period we announce that makes up part of the next six-year remedial amendment/approval cycle applicable to adopting employers of pre-approved defined benefit plans.

This determination letter also applies to the amendments dated on 12/04/14, 10/02/17, 06/25/18, & 09/28/18.

This determination letter also applies to the amendments dated on 09/25/15 & 09/03/19.

This letter replaces our letter dated on or about 10/26/2020.

Your plan's continued qualification in its present form will depend on its effect in operation (Treasury Regulations Section 1.401-1(b)(3)) and on satisfying reporting requirements. We may review and determine the status of the plan in operation periodically.

You can find more information on favorable determination letters in Publication 794, Favorable Determination Letter, including:

- The significance and scope of reliance on this letter.
- The effect of any elective determination request in your application materials.
- The reporting requirements for qualified plans.
- Examples of the effect of a plan's operation on its qualified status.

You can get a copy of Publication 794 by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you submitted a Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, with your application and asked us to send your authorized representative or appointee copies of written communications, we will send a copy of this letter to him or her.

If you have questions, you can contact the person at the top of this letter.

Sincerely,

Khin M. Chow

Khin M. Chow
Director, Employee Plans
Rulings and Agreements

Enclosures:

cc: City of Norcross Georgia & Lindsay Knowles, ICE MILLER LLP

IceMiller
LEGAL COUNSEL

One American Square | Suite 2900 | Indianapolis, IN 46282-0200

Baltimore Chicago Columbus Indianapolis Naples
New York Philadelphia Phoenix Washington, D.C.

WRITER'S DIRECT NUMBER: 317-236-5806
EMAIL: Lisa.Harrison@icemiller.com

WRITER'S DIRECT NUMBER: 317-236-2350
EMAIL: Lindsay.Knowles@icemiller.com

Via pay.gov

Internal Revenue Service
Attention: EP Letter Rulings
P.O. Box 12192
TE/GE Stop 31A Team 105
Covington, KY 41012-0192

RE: Application for Determination for Adopters of Modified Nonstandardized Pre-Approved Plans with Respect to the Retirement Plan for the Employees of the City of Norcross; EIN: 58-6000632; PN: 001

Dear IRS:

This letter constitutes a request for a favorable determination letter from the Internal Revenue Service ("IRS") with regard to the Retirement Plan for the Employees of the City of Norcross ("Plan") under Internal Revenue Code ("Code") Section 401(a) pursuant to Revenue Procedure 2024-4.

The Plan is a nonstandardized pre-approved plan and the City of Norcross, a governmental entity as defined in Code Section 414(d), has made limited modifications to the pre-approved plan that do not create an individually designed plan.

This submission includes the following:

1. A completed Form 5307;
2. A single pdf of the following documents:
   - (a) Form 2848, allowing the nonstandardized pre-approved plan provider, and the undersigned attorneys, to act as a representative of the employer with respect to the request for a determination letter;
   - (b) A copy of the Plan's prior determination letter;
   - (c) A copy of the adopted pre-approved plan's most recent opinion letter, dated August 31, 2023;
   - (d) Penalty of perjury statement;
   - (e) This cover letter;
   - (f) A complete copy of the pre-approved plan document;

(g) A copy of the completed adoption agreement, effective October 7, 2024;

(h) A written representation made by the pre-approved plan provider which explains that the Plan is not word-for-word identical to the pre-approved plan; and

(i) The General Addendum that describes the location, nature, and effect of each deviation from the language of the pre-approved plan.

This letter and the enclosed materials constitute a request for a determination on the qualified status of the Plan under Section 401(a) of the Code, pursuant to Revenue Procedure ("Rev. Proc.") 2024-4 (updated annually), and Rev. Proc. 2016-37, as modified by Rev. Proc. 2017-41 and 2019-20. The Plan is complete in all respects and has been amended to comply with all requirements under the Code. We hereby request that a determination letter be issued on the qualified status of the Plan.

If an adverse determination is contemplated, a conference is hereby requested. If you have any questions or need additional information, please contact one of the undersigned pursuant to the enclosed Power of Attorney. Please issue a copy of the determination letter to us at the address on the attached Form 2848. We appreciate your attention to this submission.

Very truly yours,

ICE MILLER LLP

Lisa Harrison

Lindsay Knowles

Enclosures
cc: GMA, Inc.
City of Norcross