

GARRETT COUNTY, MARYLAND
VOLUNTEER LENGTH OF SERVICE AWARD PROGRAM

Effective as of July 1, 2008

Adopted by the Board of County Commissioners of Garrett County, Maryland

On December 7, 2010

**GARRETT COUNTY, MARYLAND
VOLUNTEER LENGTH OF SERVICE AWARD PROGRAM**

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GARRETT COUNTY, MARYLAND
VOLUNTEER LENGTH OF SERVICE AWARD PROGRAM

Effective as of July 1, 2008

ARTICLE I
INTRODUCTION AND PURPOSE OF PLAN

- 1.1 ESTABLISHMENT OF PLAN.** Garrett County, Maryland (the "County") hereby established the Garrett County, Maryland Volunteer Length of Service Award Program (the "Plan"), effective as of July 1, 2008. The Plan shall be maintained for the exclusive benefit of Eligible Volunteers who are active members of one or more Garrett County fire, rescue, or emergency medical services, or support organizations approved by the Garrett County Emergency Services. The Plan is intended to comply with the length of service award plan requirements under section 457 (e) (ii) of the Internal Revenue Code of 1986, as amended, and regulations thereunder, and with the length of service award program requirements under the Maryland State Income Tax Subtraction Modification Program (Maryland Tax General Annotated Code section 10-208 (I-1)), as amended, and regulations thereunder.
- 1.2 PURPOSE OF PLAN.** The purpose of this Plan is to provide Eligible Volunteers who become covered under the Plan with retirement and death benefits. Participation in this Plan shall not be construed to establish or create an employment contract between any Eligible Volunteer and the County.
- 1.3 FALSIFICATION OF INFORMATION.** Any person who knowingly makes or causes any false statement or report to be made in any application or in any document required under this Plan may be subject to a fine of \$1,000 under the Maryland Tax General Annotated Code section 10-208. Any person who knowingly makes or causes any false statement or report to be made regarding any application, document, or other reporting required under this Plan shall be subject to loss of benefits accrued as a result of the false statement or report and shall also be subject to loss of all possible future benefits under the Plan subsequent to the date of the false statement or report.

ARTICLE II
DEFINITIONS

Whenever used in the Plan, the following terms shall have the meanings set forth in this Article unless a different meaning is clearly required by the context.

2.1 **ACTIVE VOLUNTEER** means an Eligible Volunteer who accumulates a minimum of fifty (50) points in the prior Service Year under the Point System established pursuant to Article VI.

2.2 **ACTIVE LOSAP SERVICE CREDIT** means credit for a Service Year in which the volunteer is classified as an Active Volunteer (i.e., the volunteer has accumulated a minimum of fifty (50) points under the Point System established pursuant to Article VI).

2.3 **ACTUARIAL(LY) EQUIVALENT OR EQUIVALENT ACTUARIAL VALUE** means the dollar value of any benefit on a specified date.

2.4 **ADMINISTRATOR** means the Garrett County Department of Public Safety/Emergency Management, in accordance with standards and procedures established by the Garrett County Emergency Services Board and the Board of Garrett County Commissioners.

2.5 **BENEFICIARY(IES)** means the person(s), or legal entity entitled to receive benefits under this Plan which become payable in the event of the Participant's death. A Participant's Beneficiary(ies) under the Plan shall be the Participant's spouse.

2.6 **BOARD OF COMMISSIONERS** means the Board of County Commissioners of Garrett County, Maryland.

2.7 **BREAK(S) IN SERVICE** shall occur in any Service Year in which an Eligible Volunteer is not classified as an Active Volunteer (i.e., is an Inactive Volunteer).

2.8 **CODE** means the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder.

2.9 **COMPANY** means a bona fide County fire, rescue or emergency medical services organization participating under the Plan.

2.10 **COUNTY** means Garrett County, Maryland.

2.11 **ELIGIBLE VOLUNTEER**. An individual is an Eligible Volunteer fire, rescue or emergency medical services member for the purpose of this Plan if the individual:

(a) is a member of a bona fide Garrett County fire, rescue or emergency medical services organization;

(b) serves in a volunteer capacity without compensation, except nominal expenses or meals;

(c) has at any time earned a minimum of (1) point under the Point System established pursuant to Article VI; and

2.12 **INACTIVE VOLUNTEER** means an Eligible Volunteer who did not earn a minimum of fifty (50) points in the prior Service year under the Point System established pursuant to Article VI.

2.13 **MARYLAND CODE** means the Annotated Code of Maryland, as amended, and the regulations thereunder.

2.14 **NORMAL BENEFIT ELIGIBILITY AGE** means age sixty (60).

2.15 **PARTICIPANT** means an Eligible Volunteer who participates in the Plan as provided in Article III, a Retired Volunteer receiving benefits under Section 4.2, or an Active Volunteer receiving Disability benefits under Section 4.5.

2.16 **PLAN** means the Garrett County, Maryland Volunteer Length of Service Award Program as it may be amended from time to time.

2.17 **PLAN ADMINISTRATOR** means the Garrett County Department of Public Safety/Emergency Management

2.18 **POINT SYSTEM** means the Garrett County Point System established under Article VI of the Plan.

2.19 **RETIRED VOLUNTEER** means an Eligible Volunteer currently receiving benefits under Section 4.2 of the Plan.

2.20 **SERVICE YEAR** means the calendar year.

ARTICLE III
ELIGIBILITY

3.1 **ELIGIBILITY.** Each Eligible Volunteer shall be eligible to participate in the Plan.

(a) The Eligible Volunteer must be a member of a certified and participating Company in Garrett County and must accumulate twenty-five (25) active LOSAP service years, beginning with the date of certification. In the event a member completes twenty-five (25) active LOSAP years prior to

reaching age sixty (60) and continues to be a member of a recognized Company by the Department of Public Safety/Emergency Management, the member is eligible for the award at age sixty (60).

(b) Eligible Volunteers will be certified on an annual basis using a form designed and furnished by the Department of Public Safety/Emergency Management. A review and certification will be made by the individual's Company. The findings of the review will then be furnished to the Public Safety Director.

(c) Auxiliary members of the Company recognized by the Department of Public Safety/Emergency Management are eligible to receive full service credit for all years of service. In order to receive credit, the auxiliary member must follow the procedures as outlined in the Point System established under Article VI of the Plan.

(d) An Eligible volunteer must earn a minimum of fifty (50) points each year in order to obtain an active LOSAP service year of credit. Points must be obtained in three separate categories of active service as outlined in the Point System established under Article VI of the Plan.

ARTICLE IV BENEFITS

4.1 BENEFITS UNDER THE PLAN. No benefits under the Plan shall be paid prior to July 1, 2013.

4.2 BENEFIT ELIGIBILITY.

(a) Normal Eligibility Benefit. Effective July 1, 2013, an Active Volunteer who has (1) attained Normal Benefit Eligibility Age and (2) completed a minimum of twenty-five (25) years of Active LOSAP Service Credit, shall receive until his or her date of death a monthly benefit payment of one hundred dollars (\$100). Benefit payments shall begin on January 1st coincident with or next following the date on which the Active Volunteer meets the eligibility criteria under this Section and shall be made directly to the Active Volunteer.

(b) Supplemental Benefit. Effective July 1, 2013, in addition to the benefit provided under Section 4.2(a) above, the Active Volunteer shall receive until his or her date of death an additional monthly benefit payment of four dollars (\$4) for each additional year of Active LOSAP Service Credit in excess of twenty-five (25) years, not to exceed a combined monthly payment under Section 4.2(a) and (b) of one hundred and seventy-five dollars (\$175.00). Any benefit payment under this Section 4.2 (b) shall begin on or about January 1st coincident with or next following the Active Volunteer's completion of each such additional year of Active LOSAP Service Credit in excess of twenty-five (25) years.

(c) Age 70 Benefit Eligibility. Effective July 1, 2013, an Active Volunteer who attains age seventy (70), but has not been credited with twenty-five (25) or more years of Active LOSAP Service

Credit, shall receive until his or her date of death a monthly benefit payment equal to A multiplied by B, where A equals the Active Volunteer's number of years of Active LOSAP Service Credit and B equals four dollars (\$4.00). Following the Active Volunteer's attainment of age seventy (70), benefit payments under this Section shall begin on or about January 1st coincident with or next following the date on which the Active Volunteer meets the eligibility criteria under this Section and shall be made directly to the Active Volunteer.

Notwithstanding the preceding, if an Active Volunteer receiving benefits under this Section 4.2 (c) subsequently becomes eligible for benefits under Section 4.2(a) of the Plan (i.e. is credited with twenty-five (25) or more years of Active LOSAP Service Credit), benefit payments under Section 4.2 (c) shall cease and the Active Volunteer's benefit shall be determined under Sections 4.2 (a) and (b) of the Plan.

(d) Code Section 457 (e) (1) limitation. Notwithstanding any provision of this Plan to the contrary, the aggregate amount of length of service award accruing under the Plan for and Eligible Volunteer with respect to any Service Year shall not exceed three thousand dollars (\$3,000), as provided under Code section 457 (e) (11) (B) (ii).

4.3 DEATH BENEFITS.

(a) Death Prior to Commencement of Benefits. If an Active Volunteer who has (1) attained Normal Benefit Eligibility Age and (2) completed a minimum of twenty-five (25) years of Active LOSAP Service Credit, dies prior to commencement of benefits under the Plan, a "Survivor Benefit" shall be paid to the Active Volunteer's Beneficiary(ies). The Survivor Benefit shall be a monthly benefit payment equal to (A) plus (B) where: (A) equals fifty dollars (\$50) and (B) equals (i) the deceased Active Volunteer's number of years of Active LOSAP Service Credit in excess of twenty-five (25) years, multiplied by (ii) two dollars (\$2.00), not to exceed a total monthly benefit payment of eighty seven dollars and fifty cents (\$87.50) (i.e., fifty percent (50%) of the retirement benefit which would have been paid to the Active volunteer under Sections 4.2] (a) and (c) above).

Any such Survivor Benefit paid to the Participant's spouse shall terminate upon the death or remarriage of the spouse. Upon the death or remarriage of the spouse, the Survivor Benefits shall cease and shall not be paid further to the child (ren) of the Participant.

(b) Death After Benefits Begin. If the Participant dies while receiving benefits under Section 4.2 of the Plan, the remaining interest, if any, shall be distributed pursuant to the form in which the Participant's interest was being paid prior to the Participant's death.

(c) Burial Benefit. In the event of an Eligible Volunteer's death, irrespective of whether the Eligible Volunteer is married or not, or whether the Eligible volunteer has children or not, the Plan shall pay burial benefit of three thousand dollars (\$3,000) to the surviving spouse, and if there is no surviving spouse, to the estate of the Eligible Volunteer. Burial Benefits will only be paid if the Eligible

Volunteer has completed twenty-five (25) years of Active LOSAP Service or is otherwise vested to receive benefits under the Plan.

4.4 FORMS OF BENEFIT.

(a) **Normal Form of Benefit.** A Participant's normal monthly benefit payment, if any, as determined under Section 4.2, shall be paid for the Participant's lifetime. Upon the Participant's death, all payments shall cease.

(b) **Lump Sum.** A Participant may not elect to receive his/her benefit in the form of a lump sum payment.

4.5 MISSING PARTICIPANTS. The Administrator shall make a reasonable effort to locate all persons entitled to benefits under the Plan. Should the Administrator be unable to locate any person entitled to benefits, such benefits shall be payable to such person at any future date that such person is located by the Administrator. Before the Administrator can deem that a person cannot be located, the Administrator shall send a certified letter to such person at his or her last known address advising the person that benefit payments shall be suspended unless the person responds to such certified letter.

4.6 COMPLETION OF SERVICE REQUIREMENTS PRIOR TO NORMAL BENEFIT ELIGIBILITY AGE. Effective on or after July 1, 2013, in the event an Eligible Volunteer is credited with twenty-five (25) years of Active LOSAP Service Credit prior to attaining Normal Benefit Eligibility Age, the Eligible Volunteer shall be eligible to receive benefits under Section 4.2 on the date he or she attains age sixty (60).

ARTICLE V
PLAN FUNDING

5.1 FUNDING. The Plan shall be funded by a means set forth by the Board of County Commissioners of Garrett County, Maryland.

ARTICLE VI
GARRETT COUNTY POINT SYSTEM

6.1 RECORDKEEPING.

(a) **Volunteer Company Responsibility.** It shall be the responsibility of each participating Volunteer Company to:

(i) maintain complete and accurate membership records on all Company volunteers, including, but not limited to, the volunteer's full name, address, entry date, social security number, date of birth, and total Service Years; and

- (ii) maintain accurate hourly time information on all Company volunteers participating in the point system; and
 - (iii) appoint a LOSAP Chairperson
 - (iv) report the names and phone numbers of the LOSAP Chairperson to the LOSAP Committee of the Garret County Volunteer Fire and Rescue Association, Inc. (the "Association") each Service Year or whenever a vacancy is filled; and
 - (v) provide each Eligible Volunteer with approve certification to obtain benefits; and
 - (vi) post, in a prominent location in the Company facility, a monthly report of Points awarded to each Eligible Volunteer; and
 - (vii) submit detailed and accurate quarterly and annual records for each member of the Company on approved forms prescribed by the Garrett County Department of Public Safety/Emergency Management.
 - (viii) on or before January 31 of each Service Year, furnish to the Garrett County Department of Public Safety/Emergency Management a detailed list, in the format prescribed by the Garrett County Department of Public Safety/Emergency Management, certifying all Eligible Volunteers of the Company who have qualified as Active Volunteers for the prior Service Year, including, but not limited to the members' name, age and previous credits earned and providing a report as to which Eligible Volunteers are administrative personnel and which Eligible Volunteers are operations personnel; and
 - (ix) to resolve all conflicts and disputes regarding the information reported within this Section 6.1 (a) within 30 days and disseminate the outcome to the volunteer and the Garrett County Department of Public Safety/Emergency Management in writing on forms required by the Garrett County Department of Public Safety/Emergency Management; and
 - (x) to verify all documents submitted for the Point System.
- (b) Volunteer Responsibility. It shall be the responsibility of each Eligible Volunteer to:
- (i) make application to his or her volunteer Company to be included under the Garrett County Point System (the "Point System") on such forms and in such manner as may be required by the Garrett County Department of Public Safety/Emergency Management; and
 - (ii) verify that he or she has been included under the Point System, and that all personal information is correct and current;
 - (iii) accurately complete all forms required to tabulate points and submit such forms to the Company;

- (iv) verify that all points are accumulated and accounted for on a quarterly basis.

6.2 EARNING LOSAP POINTS UNDER THE POINT SYSTEM. To qualify as an Active Volunteer for each Service Year, points must be earned in at least three (3) of the six (6) categories listed under Section 6.3 of this Article.

If an Eligible Volunteer has service in more than one company, the Eligible Volunteer shall receive Active LOSAP Service Credit for the service in each organization provided that not more than one (1) year's Active LOSAP Service Credit may be granted for each Service Year of volunteer service.

6.3 SERVICE CREDIT POINTS. A minimum of fifty (50) points for each active LOSAP service year will be required of all Eligible Volunteers and shall be credited to each Eligible Volunteer in accordance with the following:

(a) Drills/Training. One half (1/2) point shall be awarded for each hour of training and/or in-house drill conducted by the Department, to a maximum of forty (40) points per Service Year, for programs offered by the following:

- (i) Maryland Fire and Rescue Institute (MFRI)
- (ii) Maryland Institute for Emergency Medical Service Systems (MIEMSS)
- (iii) Maryland Emergency Management Agency (MEMA)
- (iv) Garrett County Fireman's Association
- (v) National Fire Academy
- (vi) Emergency Management Institute
- (vii) Federal Emergency Management Agency
- (viii) Garrett County Department of Public Safety/Emergency Management
- (ix) Garrett County Local Emergency Planning Committee (LEPC)
- (x) Other Approved Training of the Emergency Services Board

(b) Duty Time/Sleep-In/On-Call. One (1) point for each six (6) hours, to a maximum of twenty (20) points, of either in the station duty or as part of a duty crew and available to respond on an emergency call. Credit can only be given if no credit is received for an emergency response.

(c) Meetings. One (1) point shall be awarded to a maximum of fifteen (15) points for attendance at each regular meeting of the Fire or EMS Department.

(d) Emergency Responses. Points shall be awarded based on a percentage of total calls or total number of calls pursuant to the following schedule to a maximum of twenty-five (25) points.

<u>Percentage of Total Calls</u>	<u>OR</u>	<u>Total Number of Calls</u>	<u>Points</u>
5 to 14%	OR	10 to 24 Calls	5 Points
15 to 24%	OR	25 to 49 Calls	10 Points
25 to 34%	OR	50 to 74 Calls	15 Points
35 to 44%	OR	75 to 99 Calls	20 Points
45% or higher	OR	100 Call or Higher	25 Points

(e) Collateral Duties. One (1) point shall be awarded for each three (3) hours of collateral duties, to a maximum of fifteen (15) points per Service Year, for the following:

- (i) any approved Fund Raising project;
- (ii) approved fire prevention activities;
- (iii) EMS Safety Programs;
- (iv) administrative duties;
- (v) apparatus/equipment maintenance;
- (vi) approved work detail.

(f) Elected/Appointed Position.

(i) Administrative Position. Fifteen (15) points shall be awarded for each full calendar year of service, to a maximum of fifteen (15) points per Service Year, for the service in the following positions:

- (1) President
- (2) Vice-President
- (3) Secretary
- (4) Treasurer

(ii) **Line Officer.** Twenty-five (25) points shall be awarded for each full calendar year of service, to a maximum of twenty-five (25) point per Service Year, for the service in the following positions:

- (1) Chief
- (2) Deputy Chief
- (3) Assistant Chief
- (4) Captain
- (5) Lieutenant

6.4 **POINTS WAIVER FOR DISABILITY.** The point system may be waived in a given year by the Garrett County Emergency Service Board on appeal from an Eligible Volunteer for medical/disability reasons. After the Eligible Volunteer submits a signed medical certificate of the illness or injury from a duly licensed physician, the Garrett County Emergency Services Board will review and, based on established guidelines, may grant or deny the waiver. The waived year will be credited as an active LOSAP service year. Unless the medical waiver indicates a permanent disability, the request for a waiver must be submitted annually along with the appropriate updated medical information from a duly licensed physician.

ARTICLE VII **ADMINISTRATION**

7.1 **PLAN ADMINISTRATOR.** The Plan Administrator as defined in Article 2, Section 2.17 shall be the Plan Administrator. The Plan shall be administered in accordance with standards and procedures established by the Garrett County Emergency Services Board and the Board of Garrett County Commissioners.

7.2 **POWERS AND RESPONSIBILITIES.** The Administrator shall have the following powers and responsibilities:

- (a) Under advice of counsel, who may be counsel to the County, constructing the Plan, and remedying any ambiguities, inconsistencies, or omissions.
- (b) Determining all questions relative to the eligibility of volunteers to be Participants and the benefits of Participants or Beneficiaries.
- (c) Establishing, interpreting, amending, and revoking reasonable rules for the administration of the Plan.
- (d) Maintaining appropriate records relating to Participants and their Beneficiaries.
- (e) Delegating ministerial duties and employing such outside professionals as may be required for prudent administration of the Plan.

(f) Preparing and filing such reports with respect to the Plan as may be required by law.

(g) Performing other duties necessary for the administration of the Plan which appear to the Administrator to be necessary or appropriate in order to properly administer and operate the Plan.

The Administrator shall discharge its duties for the exclusive purpose of providing benefits hereunder and defraying the reasonable expenses of operating the Plan and with the skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims.

In carrying out its duties herein, the Administrator shall have discretionary authority to exercise all powers and to make all determinations, consistent with the terms of the Plan, in all matters entrusted to it, and its determinations shall be given deference and shall be final and binding on all interested parties.

7.3 ADVICE. The Administrator may secure specialized advice or assistance as it deems necessary or desirable in connection with the administration and operation of the Plan and shall be entitled to rely conclusively upon, and shall be fully protected in any action or omission taken by it in good faith reliance upon, any advice or opinion so obtained.

7.4 LIABILITY:INDEMNIFICATION. No member of the Administrators shall incur any liability; (i) by virtue of any contract, agreement, bond or other instrument made or executed by the member or on the member's behalf as a member of the Administrator, (ii) for any act or failure to act, or any mistake or judgment made by the member, with respect to the business of the Plan, unless resulting from the member's gross negligence or willful misconduct, or (iii) for the neglect, omission or wrongdoing of any other member of the Administrator or of any person employed or retained by the Administrator. The County shall indemnify and hold harmless each member of the Administrator from the effects and consequences of the member's acts, omissions and conduct with respect to the Plan, except to the extent that such effects and consequences of the member's own willful misconduct or gross negligence. The foregoing right to indemnification shall be in addition to such other rights as the Administrator may enjoy as a matter of law or by reason of insurance coverage of any kind. In all computations, the Administrator shall be entitled to rely fully upon data furnished by the County and upon information furnished it by or on behalf of a Volunteer or Volunteers.

7.5 COMPENSATION. The Administrator shall serve without compensation.

ARTICLE VIII

DISPUTED CLAIMS PROCEDURE

8.1 DISPUTED CLAIMS PROCEDURE. An Eligible Volunteer who was not certified for the prior year shall have the right to appeal within thirty (30) days following the posting of the year-end report.

(a) Any appeal relating to the LOSAP program shall be in writing and forwarded to the Public Safety/Emergency Management Director who will present the appeal to the Garrett County Emergency Services Board at their next regular meeting. The Garrett county Emergency Services Board will investigate and make disposition of all appeals. The decisions of the Garrett County Emergency Service Board will be final.

(b) The decisions of the Garrett County Emergency Service Board shall be in writing and signed by the Chairperson and all members of the Emergency Service Board. A copy of the decision shall be forwarded to all parties including the Garrett County Commissioners and a copy placed in the member's file located at the Garrett County Department of Public Safety/Emergency Management.

ARTICLE IX
AMENDMENT OR TERMINATION OF PLAN

9.1 **AMENDMENT OF PLAN.** The Board of County Commissioners shall have the right to amend the Plan, at any time and from time to time, in whole or in part, including, but not limited to, amending the form of benefits or increasing or reducing benefit amounts hereunder.

9.2 **TERMINATION.** Although the County has established this Plan with the intention and expectation to maintain the Plan indefinitely, the County may terminate or discontinue the Plan in whole or in part at any time without liability for such termination or discontinuance. In the event of such Plan termination, benefit payments to those Participants then receiving benefit payments under the Plan shall continue. Remaining funds shall be distributed to other eligible participants on an actuarially determined basis.

ARTICLE X
MISCELLANEOUS

10.1 **LIMITATION OF RIGHTS.** Neither the establishment of this Plan nor any modification thereof, nor the creation of any fund or account, nor the payment of any benefits, shall be construed as giving a Participant or other person any legal or equitable right against the County except as provided in the Plan.

10.2 **NO CONTRACT OF EMPLOYMENT.** Nothing in the Plan shall be deemed to be an agreement, consideration, inducement or condition of employment.

10.3 **LIMITATION ON ASSIGNMENT.** Benefits under this Plan may not be assigned, sold, transferred, or encumbered, and any attempt to do so shall be void. A Participant's or Beneficiary's interest in benefits under the Plan shall not be subject to debts or liabilities of any kind and shall not be subject to attachment, garnishment or other legal process.

10.4 **REPRESENTATIONS.** The County does not represent or guarantee that any particular federal or state income, payroll, personal property or other tax consequences will result from participation in

this Plan. A Participant should consult with professional tax advisors to determine the tax consequences of his or her participation.

10.5 **SEVERABILITY.** If a court of competent jurisdiction holds any provisions of this Plan to be invalid or unenforceable, the remaining provisions of the Plan shall continue to be fully effective.

10.6 **APPLICABLE LAW.** This Plan shall be construed in accordance with applicable federal law and, to the extent otherwise applicable and to the extent not superseded by applicable federal law, the laws of the State of Maryland.

10.7 **PAYMENT OF FEES AND EXPENSES.** Administration fees and expenses of the Plan, if any, shall be paid by the Plan.

10.8 **UNIFORMITY OF DISCRETIONARY ACTS.** Whenever in the administration or operation of the Plan discretionary actions by the County are required or permitted, such actions shall be consistently and uniformly applied to all persons similarly situated, and no such action shall be taken which shall discriminate in favor of any particular person or group of persons.

10.9 **LITIGATION.** In any action of judicial proceeding affecting the Plan, it shall be necessary to join as a party only the County. Except as may be otherwise required by law, in any action or judicial proceeding affecting the Plan, no Participant or Beneficiary shall be entitled to any notice or service of process, and any final judgment entered in such action shall be binding on all persons interested in, or claiming under, the Plan.

IN WITNESS WHEREOF, this Plan has been duly executed by the County effective as of the seventh day of December, 2010.

WITNESS/ATTEST

BOARD OF COUNTY COMMISSIONERS OF
GARRETT COUNTY, MARYLAND

R. Lamont Pagenhardt
County Administrator

By: _____
Ernest J. Gregg, Chairman

Frederick A. Holliday, Vice Chairman

Approved as to legal sufficiency:

Gorman E. Getty III, County Attorney

**GARRETT COUNTY VOLUNTEER
FIRE AND RESCUE ASSOCIATION**

The Garrett County Volunteer Fire and Rescue Association hereby certifies that the following companies and organizations, constitute the bona fide fire, rescue, emergency medical services, and support organizations in Garrett County, Maryland.

Accident Volunteer Fire Department

Bittinger Volunteer Fire Department

Bloomington Volunteer Fire Department

Deep Creek Lake Volunteer Fire Department

Deer Park Volunteer Fire Department

Eastern Garrett County Volunteer Fire Department

Friendsville Volunteer Fire Department

Gorman Volunteer Fire Department

Grantsville Volunteer Fire Department

Kitzmiller Volunteer Fire Department

Oakland Volunteer Fire Department

Northern Garrett County Rescue Squad

Southern Garrett County Rescue Squad