

**FLUVANNA COUNTY BOARD OF SUPERVISORS**  
**REGULAR MEETING MINUTES**  
**Circuit Courtroom, Fluvanna Courts Building**  
**72 Main Street, Palmyra, VA 22963**  
**June 18, 2025**  
**Regular Meeting 6:00pm**

- MEMBERS PRESENT:** Chris Fairchild, Cunningham District, Chair  
Tony O’Brien, Rivanna District, Vice Chair (entered the meeting at 6:03pm)  
Mike Goad, Fork Union District  
Timothy M. Hodge, Palmyra District  
John M. (Mike) Sheridan, Columbia District (entered the meeting at 6:03pm)
- ABSENT:** None.
- ALSO PRESENT:** Eric M. Dahl, County Administrator  
Kelly Harris, Assistant County Administrator  
Dan Whitten, County Attorney  
Caitlin Solis, Clerk for the Board of Supervisors

**1 - CALL TO ORDER, PLEDGE OF ALLEGIANCE, & MOMENT OF SILENCE**

At 6:00pm, Chair Fairchild called to order the Regular Meeting of June 18, 2025. After the recitation of the Pledge of Allegiance, a moment of silence was observed.

**3 - ADOPTION OF AGENDA**

- Mr. Dahl requested the addition of Resolution to Petition the Circuit Court for Issuance of a Writ of Election to the agenda under New Business.

<b>MOTION:</b>	Accept the Agenda, for the June 18, 2025 Regular Meeting of the Board of Supervisors, as amended.				
<b>MEMBER:</b>	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
<b>ACTION:</b>		Second	Motion		
<b>VOTE:</b>	Yes	Yes	Yes	Absent	Absent
<b>RESULT:</b>	<b>3-0</b>				

**4 - COUNTY ADMINISTRATOR’S REPORT**

Mr. Dahl reported on the following topics:

Announcements and Updates - New Employees

- William “Bill” Barber, Public Works Department, Assistant Director of Public Works, Started June 10th
- Magruder J. (M.J.) Fick, EMS Department, Emergency Medical Services Supervisor, Started June 16th
- Jennifer Whistleman, HR Department, Interim Director of Human Resources, Started June 16<sup>th</sup>
- John Gallagher, IT Department, IT Systems Engineer, Started June 16<sup>th</sup>
- Jeremy Wood, Sheriff’s Office, Deputy, Started June 16th
- Patrick McGee, Sheriff’s Office, Deputy, Started June 16th
- Jonathan Pace, Sheriff’s Office, Deputy, Started June 16<sup>th</sup>

Art in the Park and Groovin’ at the Grove

- The first Art in the Park was held on June 14 from 10am - 3pm with 18 art vendors and 5 food trucks. This event was previously held in the Village of Palmyra and called Palmyra Arts Festival. There were 400 guest that visited the event. The next Art in the Park will be on September 13.
- Groovin at the Grove held its second concert series of the summer from 4 - 7pm with the Jen Tal band performing. There were 175 guest that attended the event even though there were some rain showers towards the beginning of the event. Thanks to FLDP for operating the beer garden. The next Groovin at the Grove is July 12.

Next BOS Meetings

Day	Date	Time	Purpose	Location
Wed	Jul 2	5:00 PM & 6:00 PM	Regular Meeting	Circuit Court
Wed	Aug 6	5:00 PM	Regular Meeting	Circuit Court
Wed	Aug 20	6:00 PM	Regular Meeting	Circuit Court

**5 - PUBLIC COMMENTS #1**

At 6:03pm, Chair Fairchild opened the first round of Public Comments.

- Patti Reynard, 3531 Union Mills Rd, commented on rezoning, land use, and Columbia.
- Don Reynard, 3531 Union Mills Rd, commented on the drive-in theater in Fork Union, and Columbia.
- Emily Tatton, introduced herself to the Board and expressed her interest in serving on the Parks and Recreation Advisory Board.

With no one else wishing to speak, Chair Fairchild closed the first round of Public Comments at 6:10pm.

6 – BOARDS AND COMMISSIONS

- Ms. Reynard and Mr. Hussey introduced themselves to the Board.

<b>MOTION:</b>	Move the Board of Supervisors approve the following Board, Commission, or Committee appointment(s)/reappointments(s):				
<b>BOARD/COMMISSION/COMMITTEE</b>		<b>APPOINTEES</b>	<b>APPT/ REAPPT</b>	<b>BEGINS TERM</b>	<b>ENDS TERM</b>
JABA Board of Directors – Fluvanna County Representative		Wanda Armstrong (I)	Reappt	July 1, 2025	6/30/2027
Library Board of Trustees (LBOT) – At-Large		David Harlow (I)	Reappt	July 1, 2025	6/30/2029
Piedmont Virginia Community College Board (PVCC) – Fluvanna Citizen Representative		Charles Haden Thomas Parrish	Appt	6/18/2025	6/30/2026
<b>MEMBER:</b>	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
<b>ACTION:</b>		Motion			Second
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

<b>MOTION:</b>	Move the Board of Supervisors approve the following Board, Commission, or Committee appointment(s)/reappointments(s):				
<b>BOARD/COMMISSION/COMMITTEE</b>		<b>APPOINTEES</b>	<b>APPT/ REAPPT</b>	<b>BEGINS TERM</b>	<b>ENDS TERM</b>
Parks and Recreation Advisory Board (RAB) – At-Large Parks and Recreation Advisory Board (RAB) – At-Large Parks and Recreation Advisory Board (RAB) – At-Large Parks and Recreation Advisory Board (RAB) – At-Large Parks and Recreation Advisory Board (RAB) – At-Large Parks and Recreation Advisory Board (RAB) – At-Large		Jon Bishop Larson (I) Nelson Cook Jr. (I) Raghvendra Singh (I) Walter Hussey (I) Patricia Beers Block	Reappt Reappt Reappt Reappt Appt	July 1, 2025	6/30/2028
<b>MEMBER:</b>	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
<b>ACTION:</b>		Second		Motion	
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	5-0				

7 – PRESENTATIONS

Fork Union Water Supply System Preliminary Engineering Report – Brett Heim, Dewberry Engineers

- Virginia Electric and Power Company (VEPCO) received a Special Use Permit (SUP) and Conditional Rezoning approval on June 25, 2021 to construct a lined sanitary landfill in order to dispose of the Coal Combustion Residuals (CCR) on the property adjacent to the former Bremono Power Station, which could affect existing ground water wells within a 1.5 mile radius of the Power Station, including two Fork Union Sanitary District (FUSD) wells and private wells.
- Because of the potential impact to the use of FUSD public water system wells, Fluvanna County will need to construct a new water supply system and allow the affected areas to access this system if they choose to.
- As part of the SUP and Conditional Rezoning approval, VEPCO proffered \$47,148,330 for these water supply improvements.
- The raw water source for this new Fork Union Water Supply System will come from the County’s portion of water from the James River Water Authority system.
- The County entered into a project agreement with our engineers Dewberry to begin the water supply system evaluation with a Preliminary Engineering Report, which will evaluate and provide recommendations for a proposed water system to provide a safe and reliable potable water source for residents and businesses within FUSD.
- The presentation summarized the findings of the Preliminary Engineering Report, and discussed the Value Engineering Executive Summary to review cost saving measures to meet the Dominion Energy proffer amount of \$47M.
- The timeline of the project includes:
  - o Preliminary Engineering Report – completed May 2025 and approved by VDH
  - o Engineering and Permitting: 1.5 – 2 years
  - o Pilot study

- Schedule driver will likely be easement acquisition (~180 easements)
- Advertisement for bid: ~2027
- Construction: 2 – 3 years ~2030

9 - PUBLIC HEARING

*Public Hearing an Ordinance Amendment to Amend §§ 20-13-3, 20-13-5, 20-13-6, 20-13-7, 20-13-10, and 20-13-11 and enacting § 20-13-15 regarding the Food and Beverage Tax – Dan Whitten, County Attorney*

- Fifty percent (50%) of the revenues collected from the county's food and beverage tax shall be used solely for public school construction projects in accordance with the policy approved by the Board of Supervisors on May 21, 2025.
- The ordinance would authorize sellers to deduct three percent of the amount owed for the food and beverage tax, not to exceed \$100, to compensate for the collection and reporting of such taxes. If sellers are paying the food and beverage tax to the Treasurer, they are required to pay an approximately 3% credit card fee.
- The ordinance would clarify that mobile food units shall collect the food and beverage tax even when they are selling at farmers markets.
- The ordinance would clarify the duties of the Treasurer and Commissioner of Revenue regarding the administration of the tax.
- Authorized by VA Code § 58.1-3833

*At 7:11pm, Chair Fairchild opened the Public Hearing.*  
*- Patti Reynard, 3531 Union Mills Rd, spoke in opposition to the ordinance amendment.*  
*With no one else wishing to speak, Chair Fairchild closed the Public Hearing at 7:13pm.*

MOTION:	Approve amendments to the County Code by amending §§ 20-13-3, 20-13-5, 20-13-6, 20-13-7, 20-13-10, and 20-13-11 and enacting § 20-13-15.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O'Brien	Mr. Sheridan
ACTION:			Second	Motion	
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

*ZTA 25:05 – Amendment to the Fluvanna County Zoning Ordinance by adding §§ 22-1-3 to identify the County’s GIS Map as the official zoning map of Fluvanna County – Jason Overstreet, Senior Planner*

- This proposed ZTA will amend the Fluvanna County Code by adding section § 22-1-3 in order to identify the County’s GIS map as the official Zoning Map of Fluvanna County.
- Fluvanna County Code currently does not define / identify the official Zoning Map
- Recommended for approval by Planning Commission on 5/13/2025 by a 5-0 vote.
- **Sec. 22-1-3. – Zoning Map**

*The zoning map is composed of the digital GIS map, which is maintained by the Department of Planning and Zoning, and is incorporated by reference as part of this chapter. The zoning map is the available on the Fluvanna County website for public access. The location and boundaries of the districts created by this chapter are hereby established as shown on the zoning map. The zoning map also includes references to case numbers for rezonings, special use permits, site development plans, and other zoning cases processed by the County.*

*At 7:24pm, Chair Fairchild opened the Public Hearing. With no one wishing to speak, Chair Fairchild closed the Public Hearing at 7:24pm.*

MOTION:	Approve ZTA 25:05, an ordinance to amend and reordain “The Code of the County of Fluvanna, Virginia” by amending § 22-1-3 to identify the County’s GIS Map as the official zoning map of Fluvanna County.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O'Brien	Mr. Sheridan
ACTION:		Second	Motion		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

7 – PRESENTATIONS

*James River Water Authority Update – Eric Dahl, County Administrator*  
Timeline (current)

- Spring 2024 - Waterline construction began spring 2024
- Spring 2024 - Army Corp Permit issued – needed for Cultural Resource work
- Fall 2024 - Phase III MOA approval (coordination with Army Corp, Monacan Indian Nation and other interested state agencies) – needed for Cultural Resource work
- Fall 2024 - Cultural Resource field work began
- Spring 2025 - Cultural Resource field work and reports complete
- Summer 2025 – Rivanna River crossing and Wet Well construction begins

Timeline (future)

- Spring 2026 – Wet Well construction complete
- Spring 2026 – Pump Station construction begins
- Summer 2027 – Pump Station construction complete
- Fall 2024 – Punchlist and Owner Training
- Fall 2024 - Final Completion – October 4, 2027

Costs

Based Upon a Construction Completion Date of September 29, 2026

Revenues

VRA Series 2024A - Principal	\$ 23,966,247.65
VRA Series 2024A - Interest	\$ 1,715,353.81
<b>Total Outstanding Proceeds (6/5/25)</b>	<b>\$ 25,681,601.46</b>

Expenses

		Notes
Faulconer Construction	\$ 20,883,545.25	Existing Contract Amount
Dewberry - Construction Insp & Mgmt	\$ 474,800.00	Existing Contract Amount
Goodwin & Associates - Cultural Resources	\$ 856,238.30	Existing Contract Amount
Timmons Group (Task 8-11)	\$ 94,989.75	Existing Approved Budget
Dominion Energy - One-Time Capital Facility Charge	\$ 21,000.00	Prelim Amount
Faulconer Construction - Dominion Power Conduit Plan	\$ 172,444.02	Proposal
AquaLaw - estimate	\$ 36,000.00	\$2K/month X 18 months
GAI - estimate	\$ 18,000.00	\$1K/month X 18 months
<b>Total Outstanding Expenses</b>	<b>\$ 22,557,017.32</b>	

Excess Proceeds After Outstanding Expenses \$ 3,124,584.14

Current Proposed Construction Completion Date October 4, 2027

Additional Time Costs

Faulconer Construction - Change Order	\$ 979,305.00	
Dewberry - add'l services	\$ 448,000.00	14 Months
AquaLaw - estimate	\$ 28,000.00	\$2K/month X 14 months
GAI - estimate	\$ 14,000.00	\$1K/month X 14 months
<b>Add'l Time Costs Total</b>	<b>\$ 1,469,305.00</b>	

Excess Proceeds After Expenses (incl. Change Orders) \$ 1,655,279.14

James River Water Authority Fluvanna Citizen Representative – Eric Dahl, County Administrator  
Appointment History

- Joe Chesser – resigned Sept 2023, term exp: Dec 31, 2025
- Patricia Eager appointed Sept 6, 2023 to fill unexpired term; resigned June 2025.
- New appointment would complete the unexpired term, expiration Dec 31, 2025.
  - o The individuals listed above served as Fluvanna County Board of Supervisors while also serving on the James River Water Authority (JRWA) board. After they left their Fluvanna County Board of Supervisors seats, they remained on the JRWA Board until they resigned.
  - o For the Louisa County representatives on the JRWA, they have a Louisa County Board of Supervisor and a citizen representative.
- The decision before the Fluvanna County Board of Supervisors is to either appointment a Board of Supervisor to the JRWA or open it up for citizen representatives.
- After some discussion, Mr. O’Brien nominated Mr. Sheridan as the JRWA Citizen Representative.

MOTION:	Approve the decision to appoint John M. Sheridan to the James River Water Authority Fluvanna – Citizen Representative position with a term to begin June 18, 2025, through December 31, 2025.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:		Second		Motion	
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

8 - ACTION MATTERS

Authorization to Advertise State-funded Bonuses for Registrar’s Office, Electoral Board – Dan Whitten, County Attorney

- In May the state budget bill was signed by the Governor; the budget includes a one-time bonus for local Registrars, and for members of local Electoral Boards.

MOTION:	Ratify the authorization to advertise an ordinance for a public hearing to be held July 2, 2025 authorizing monetary bonuses to the Fluvanna County Registrar and to members of the Fluvanna Electoral Board pursuant to § 15.2-1508 of the Code of Virginia.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O'Brien	Mr. Sheridan
ACTION:			Motion		Second
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

Board of Supervisors Salary – Eric Dahl, County Administrator

On May 17, 2023, a proposal for Board of Supervisor salary increases were last discussed and would have been effective for January 1, 2024. The motion for the salary increase failed for lack of a second.

Board of Supervisor salaries were last increased on June 16, 2021. The Board voted 3-2 (Eager, Weaver) to increase the pay of Supervisors, effective January 1, 2022, to:

Position	New Monthly	New Annual
Chair	\$901	\$10,812
Vice-Chair	\$848	\$10,176
Members	\$795	\$ 9,540

Board of Supervisor Salary History

Position	2022	2020	2008
Chair	\$10,812	\$10,200	\$9,000
Vice-Chair	\$10,176	\$ 9,600	\$8,400
Members	\$ 9,540	\$ 9,000	\$7,800

A review of FY25 salaries for Board of Supervisors of surrounding and similar sized counties in the Commonwealth shows the following:

Group	July 1, 2024 Est. Pop.*	Chair	BoS	Chair Per Capita	BoS Per Capita
7 Local Comp. Counties Avg.	22,487	\$11,441	\$ 9,892	\$0.51	\$0.44
21 Counties 20K-35K Pop. Avg.	28,596	\$10,621	\$ 9,214	\$0.37	\$0.32
All 28 Counties Average	25,542	\$10,826	\$ 9,383	\$0.42	\$0.37
Fluvanna - Current	28,382	\$10,812	\$ 9,540	\$0.38	\$0.34

For previous Board of Supervisor salary increases, the methodology has been to adjust salaries based upon the average amount for Chair/BOS or to adjust by per capita amounts. The “All 28 Counties Average” from the chart above has been the primary counties to compare with (all County comparisons are included in the attached document).

1. If you use the average annual amounts for the “All 28 Counties Average”, it shows a \$14 annual increase for the Chair and no increase for other BOS from the “Fluvanna – Current”.
2. If you use the per capita amounts for the “All 28 Counties Average”, the average difference between “Fluvanna - Current” per capita amounts (\$0.38 Chair and \$0.34 BOS) and the “All 28 Counties Average” per capita amounts (\$0.42 Chair and \$0.37 BOS) is 9.65%. The change of a 9.65% increase is reflected below:

Position	Current Annual	New Annual
Chair	\$10,812	\$11,855
Vice-Chair	\$10,176	\$11,158
Members	\$ 9,540	\$10,461

If the board decides to take action, the proposed pay increases and timing thereof complies with Virginia Code § 15.2-1414.2 - Salaries to be fixed by board; limits; reimbursement in addition to salary.

MOTION:	Approve the pay increase for each Fluvanna County Board of Supervisors’ to the new pay rates with an increase of 31.5% with such increase to be effective January 1, 2026 and the amount to come from the FY26 BOS Contingency.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:			Motion	Second	
VOTE:	No	No	Yes	Yes	Yes
RESULT:	3-2				

10 - CONSENT AGENDA

The following items were approved under the Consent Agenda for June 18, 2025:

- Minutes of May 21, 2025 – Caitlin Solis, Clerk to the Board
- Minutes of June 4, 2025 – Caitlin Solis, Clerk to the Board
- FY25 Voluntary Contributions – Theresa McAllister, Management Analyst
- Environmental Monitoring and Reporting Services for County Landfill – Dan Whitten, County Attorney

MOTION:	Approve the consent agenda, for the June 18, 2025 Board of Supervisors meeting.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:				Motion	Second
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

11 - UNFINISHED BUSINESS

Employee Survey – Mr. Goad asked about the status of the Employee Survey. Mr. Whitten gave a brief update on the status of the contract approval process.

12 - NEW BUSINESS

Resolution to Petition the Circuit Court for Issuance of a Writ of Election – Dan Whitten, County Attorney

- The Commissioner of Revenue Andrew M. Sheridan will be retiring effective December 31, 2025.
- The Board can file a petition for a Writ of Election pursuant to Virginia Code Sec. 24.2-228.1 to fill the vacancy from January 1, 2026 until December 31, 2027.
- The Board is requesting that the special election be held on the same date as the regularly scheduled general election on November 4, 2025.

MOTION:	Approve the resolution to petition the Circuit Court for Issuance of a Writ of Election to hold a special election for Commissioner of Revenue of Fluvanna County.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:				Motion	Second
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

Personal Property Tax Relief – Mr. Goad asked if there was a way to reduce the value of personal property tax assessment other than the high mileage. Mr. Whitten confirmed that there is only the high mileage discount.

Real Estate Assessment – The Board asked staff to look into when other localities’ Board of Equalizations meet and possibly extending the end date of the Fluvanna County Board of Equalization.

Real Estate Rezoning effective date – the Board briefly discussed when rezoning tax rates go into effect; and asked if the Commissioner of the Revenue could clarify when the tax rates go into effect for properties that have been rezoned.

13 - PUBLIC COMMENTS #2

At 8:32pm, Chair Fairchild opened the second round of Public Comments. With no one wishing to speak, Chair Fairchild closed the second round of Public Comments at 8:32pm.

14 - CLOSED MEETING

None.

15 - ADJOURN

MOTION:	Adjourn the regular meeting of Wednesday, June 18, 2025 at 8:33pm.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:				Motion	Second
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

ATTEST:

FLUVANNA COUNTY BOARD OF SUPERVISORS

Caitlin Solis  
Clerk to the Board

Christopher S. Fairchild  
Chair

APPROVED

ORDINANCE TO AMEND AND REORDAIN “THE CODE OF THE COUNTY OF FLUVANNA, VIRGINIA” BY ADDING §22-1-3 TO IDENTIFY THE COUNTY’S GIS MAP AS THE OFFICIAL ZONING MAP OF FLUVANNA COUNTY.

BE IT ORDAINED by the Board of Supervisors of Fluvanna County:

- (1) *That the Code of the County of Fluvanna, Virginia is amended by adding § 22-1-3 as follows:*

CHAPTER 22 ZONING

**ARTICLE 1. - IN GENERAL**

Sec. 22-1-1. - Title.

This chapter shall be known and may be cited as "The Zoning Ordinance of the County of Fluvanna, Virginia."

State Law reference— For state law as to zoning, see Code of Va., § 15.2-2280 et seq.

Sec. 22-1-2. - Purpose.

This chapter, together with the accompanying map, is adopted for the purpose of promoting the health, safety, or general welfare of the public and of further accomplishing the objectives of section 15.2-2283 of the Code of Virginia. This chapter has been designed (1) to provide for adequate light, air, convenience of access, and safety from fire, flood, impounding structure failure, crime and other dangers; (2) to reduce or prevent congestion in the public streets; (3) to facilitate the creation of a convenient, attractive and harmonious community; (4) to expedite the provision of adequate police and fire protection, disaster evacuation, civil defense, transportation, water, sewerage, flood protection, schools, parks, forests, playgrounds, recreational facilities, and other public requirements; (5) to protect against destruction of or encroachment upon historic areas; (6) to protect against one or more of the following: overcrowding of land, undue density of population in relation to the community facilities existing or available, obstruction of light and air, danger and congestion in travel and transportation, or loss of life, health or property from fire, flood, impounding structure failure, panic or other dangers; (7) to encourage economic development activities that provide desirable employment and enlarge the tax base; (8) to provide for the preservation of agricultural and forestal lands and other lands of significance for the protection of the natural environment; and (9) to promote the creation and preservation of affordable housing suitable for meeting the current and future needs of the locality as well as a reasonable proportion of the current and future needs of the planning district within which the County is situated.

Sec. 22-1-3. – Zoning Map

The zoning map is composed of the digital GIS map, which is maintained by the Department of Planning and Zoning, and is incorporated by reference as part of this chapter. The zoning map is available on the Fluvanna County website for public access. The location and boundaries of the districts created by this chapter are hereby established as shown on the zoning map. The zoning map also includes references to case numbers for rezonings, special use permits, site development plans, and other zoning cases processed by the County.

- (2) *That the Ordinance shall be effective upon adoption.*

ORDINANCE TO AMEND “THE CODE OF THE COUNTY OF FLUVANNA, VIRGINIA”, BY AMENDING §§ 20-13-3, 20-13-5, 20-13-6, 20-13-7, 20-13-10, AND 20-13-11 AND ENACTING § 20-13-15 TO CLARIFY THAT MOBILE FOOD UNITS SHALL COLLECT THE FOOD AND BEVERAGE TAX AND TO AUTHORIZE 50 PERCENT OF THE REVENUE FROM THE FOOD AND BEVERAGE TAX TO BE USED SOLELY FOR PUBLIC SCHOOL CONSTRUCTION PROJECTS IN ACCORDANCE WITH A POLICY APPROVED BY THE BOARD OF SUPERVISORS AND TO ALLOW THE SELLER TO DEDUCT 3% OF THE AMOUNT OF TAX DUE TO COMPENSATE SELLERS FOR THE COLLECTION OF THE TAX

BE IT ORDAINED by the Board of Supervisors of Fluvanna County:

*(1) That The Code of the County of Fluvanna, Virginia is amended by amending §§ 20-13-3, 20-13-5, 20-13-6, 20-13-7, 20-13-10, and 20-13-11 and enacting 20-13-15, as follows:*

## CHAPTER 20 TAXATION

### ARTICLE 13. – FOOD AND BEVERAGE TAX

#### Sec. 20-13-1. Definitions.

The words and phrases used in this article, shall have, for the purposes of this article, the meanings set forth in Virginia Code Sec. 58.1-3833, as the same may be amended from time to time.

#### Sec. 20-13-2. Levy of tax; amount.

In addition to all other taxes and fees of any kind now or hereafter imposed by law, a tax is hereby levied and imposed on the purchaser of all food and beverages served, sold or delivered for human consumption in the County in or from a restaurant, whether prepared in such restaurant or not, or prepared by a caterer. Grocery stores and convenience stores selling prepared foods ready for human consumption at a delicatessen counter shall be subject to the tax, for that portion of the grocery store or convenience store selling such items. The rate of this tax shall be four percent (4%) of the amount paid for such food or beverage. In the computation of this tax, any fraction of one-half cent (\$0.005) or more shall be treated as one cent (\$0.01).

#### Sec. 20-13-3. Exemptions.

The tax levied under this article shall not apply to food and beverages served, sold or delivered which are declared to be exempt pursuant to Virginia Code Sec. 58.1-3833, subsections A. and C., as the same may be amended from time to time. **However, the exemption from the tax detailed in Virginia Code Sec. 58.1-3833(A)(1)(xi) shall not apply to food and beverages served or sold from a mobile food unit, as defined in Virginia Code Sec. 58.1-3715.1.**

#### Sec. 20-13-4. Payment and collection of tax.

Every seller of food with respect to which a tax is levied under this article shall collect the amount of tax imposed under this article from the purchaser on whom the same is levied at the time payment for such food becomes due and payable, whether payment is to be made in cash or on credit by means of a credit card or otherwise. The amount of tax owed by the purchaser shall be added to the cost of the food and beverages by the seller who shall pay the taxes collected to the County as provided in this article. Taxes collected by the seller shall be held in trust by the seller until remitted to the County.

#### Sec. 20-13-5. Use of food and beverage tax revenues.

Fifty percent (50%) of the revenues collected from the county's food and beverage tax shall be used solely for public school construction projects **in accordance with a policy approved by the Board of Supervisors.**

#### Sec. 20-13-6. Reports and remittances generally.

Every seller of food with respect to which a tax is levied under this article shall make out a report, upon such forms and setting forth such information as the **Commissioner of Revenue** ~~Treasurer~~ may prescribe and require, showing the amount of food charges collected and the tax required to be collected, ~~and~~ **The seller** shall sign and deliver such report to the Treasurer with a remittance of such tax. It shall be presumed that all food served, sold or delivered in the County in or from a restaurant is taxable under this article and the burden shall be

upon the seller of food to establish by records what food is not taxable. Such reports and remittance shall be made on or before the twentieth day of each month, covering the amount of tax collected during the preceding month.

Sec. 20-13-7. Preservation of records.

It shall be the duty of any seller of food liable for collection and remittance of the taxes imposed by this article to keep and preserve for a period of three (3) years records showing gross sales of all food and beverages, the amount charged the purchaser for each such purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article. The Treasurer **and the Commissioner of Revenue** shall have the power to examine such records at reasonable times and without unreasonable interference with the business of the seller for the purpose of administering and enforcing the provisions of this article and to make copies of all or any parts thereof.

Sec. 20-13-8. Duty of seller when going out of business.

Whenever any seller required to collect or pay to the County a tax under this article shall cease to operate or otherwise dispose of his business, any tax payable under this article shall become immediately due and payable and such person shall immediately make a report and pay the tax due.

Sec. 20-13-9. Advertising payment or absorption of tax prohibited.

No seller shall advertise or hold out to the public in any manner, directly or indirectly, that all or any part of the tax imposed under this article will be paid or absorbed by the seller or anyone else, or that the seller or anyone else will relieve the purchaser of the payment of all or any part of the tax.

**Sec. 20-13-10. Enforcement; duty of Commissioner of Revenue**

**It shall be the duty of the Commissioner of Revenue to ascertain the name of every seller liable for the collection of the tax imposed by this article. The Commissioner of Revenue shall have all of the enforcement powers as authorized by article 1, chapter 31 of title 58.1 of the Code of Virginia (Code of Virginia, § 58.1-3100) for the purposes of this article.**

Sec. 20-13-11. Enforcement; duty of Treasurer.

The Treasurer shall have the power and the duty of collecting the taxes imposed and levied hereunder and shall cause the same to be paid into the general treasury for the County. ~~It shall also be the duty of the Treasurer to ascertain the name of every seller liable for the collection of the tax imposed by this article who fails, refuses or neglects to collect such tax or to make the reports and remittances required by this article.~~ The Treasurer shall have all of the enforcement powers as authorized by Article 2, Chapter 31 of Title 58.1 of the Code of Virginia **to proceed against any seller who fails, refuses or neglects to collect such tax or to make the reports and remittances required by this article.** ~~for purposes of this article.~~ In so acting, the Treasurer may promulgate reasonable rules and regulations for the interpretation, administration and enforcement of this article.

Sec. 20-13-12. Procedure upon failure to collect, report, etc.

If any seller whose duty it is to do so shall fail or refuse to collect the tax imposed under this article and to make, within the time provided in this article, the reports and remittances mentioned in this article, the Treasurer shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the Treasurer shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax payable by any seller who has failed or refused to collect such tax and to make such report and remittance, he shall proceed to determine and assess against such seller the tax and penalties provided for by this article and shall notify such seller, by registered mail sent to his last known place of address, of the total amount of such tax and penalties and the total amount thereof shall be payable within ten (10) days from the date such notice is sent.

Sec. 20-13-13. Penalty for late remittance or false return.

A. If any seller whose duty it is to do so shall fail or refuse to remit to the Treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the Treasurer a penalty in the amount of ten percent (10%) of the total amount of the tax owed if the failure is not for more than one month, with an additional penalty of five percent (5%) of the total amount of

the tax owed for each additional month or fraction thereof during which the failure continues, such penalty not to exceed twenty-five percent (25%) of the taxes collected but not remitted, provided, however, the minimum penalty shall be ten dollars (\$10.00), or the amount of the tax assessable, whichever is less.

B. If any seller whose duty it is to do so shall fail or refuse to file any return required by this article within the time specified in this article, there shall be added to such tax by the Treasurer a penalty in the amount of ten percent (10%) of the tax assessable on such return or \$10, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax assessable.

Sec. 20-13-14. Violations of article.

Any corporate or partnership officer as defined in Virginia Code § 58.1-3906, or any other person required to collect, account for and pay over tax under this article, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully evades or attempts to evade any such tax or payment thereof, shall be punished in accordance with Sec. 1-10 of this Code. Conviction of such violation shall not relieve any person from the payment, collection or remittance of the taxes or penalties provided for in this article. Any agreement by any person to pay the taxes or penalties provided for in this article by a series of installment payments shall not relieve any person of criminal liability for violation of this article until the full amount of taxes and penalties agreed to be paid by such person is received by the Treasurer.

**Sec. 20-13-15. Deduction for seller.**

**For the purpose of compensating sellers for the collection of the tax imposed by this article, every seller shall be allowed three percent (3%) of the amount of the tax due and accounted for in the form of a deduction on his monthly return not to exceed one hundred dollars (\$100.00) per monthly return; provided, the full amount shall be due if any part of the payment is delinquent at the time of payment.**

*(2) That the Ordinance shall be effective on August 1, 2025.*



**BOARD OF SUPERVISORS**  
County of Fluvanna  
Palmyra, Virginia

**RESOLUTION No. 15-2025**

**A RESOLUTION TO PETITION THE CIRCUIT COURT FOR ISSUANCE OF A WRIT OF ELECTION TO HOLD A SPECIAL ELECTION FOR COMMISSIONER OF REVENUE OF FLUVANNA COUNTY**

WHEREAS, the Commissioner of Revenue, Andrew M. (Mel) Sheridan, a duly-elected constitutional officer, advised the Board of Supervisors of his intent to retire from office effective December 31, 2025; and

WHEREAS, the Code of Virginia 1950, as amended, § 24.2-228.1(C) provides that the governing body shall, after receiving a written notice of resignation, petition the Circuit Court for a writ of election to fill the vacancy of a constitutional office;

NOW THEREFORE, BE IT RESOLVED, that the Board of Supervisors of Fluvanna County (the “Board”) does hereby direct the County Attorney to petition the Circuit Court on behalf of the Board, requesting issuance of a writ of election calling for a special election to be held at the same time as the general election scheduled for November 4, 2025, for Commissioner of Revenue of Fluvanna County, and said writ to be forwarded to the State Board of Elections.

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Fluvanna County Board of Supervisors at a meeting of the Board held on the 18th day of June, 2025:

	AYE	NAY	ABSTAIN	ABSENT	MOTION	SECOND
Christopher Fairchild, Cunningham District	X					
D. Mike Goad, Fork Union District	X					
Timothy M. Hodge, Palmyra District	X					
Anthony P. O’Brien, Rivanna District	X				X	
John M. Sheridan, Columbia District	X					X

Attest:

\_\_\_\_\_  
Christopher Fairchild, Chair  
Fluvanna County Board of Supervisors