



## ADVERTISE AMENDMENTS TO STRIKE OPTIONAL PENALTY LANGUAGE AND TO GIVE THE TREASURER DISCRETION FOR APPLICATION OF TAX PAYMENTS

Dan Whitten, County Attorney
March 20, 2024

#### **Amendment to Section 20-1-2.1**

- Virginia Code Section 58.1-3916 states that the penalty for failure to pay a tax shall not exceed 10 percent of the tax past due on such property or \$10, whichever is greater, provided that the penalty shall in no case exceed the amount of the tax assessable.
- Staff discovered that on September 16, 2020, the Board approved an amendment to section 20-1-2.1 that struck optional language that states in the case of delinquent tangible personal property tax more than 30 days past due, the penalty shall be 25 percent of the tax past due on such tangible personal property.
- The amendment was never codified but will now be sent to Municode.
- The proposed amendment to Section 20-1-2.1 will now just add language that the penalty shall in no case exceed the amount of the tax assessable.

#### **Amendment to 20-1-7**

- Virginia Code Section 58.1-3913 states that <u>unless otherwise</u> <u>provided by the Board of Supervisors</u>, any payment of taxes shall be credited first against the most delinquent amount.
- The proposed section 20-1-7 of the County Code would give discretion to the Treasurer for the application of tax payments when there is a payment arrangement.
- Therefore, if the ordinance is approved the Treasurer could credit the payment to the recent amount due if there is a payment arrangement.
- This would allow the taxpayer to pay the current amount due without incurring penalty and interest.

## **QUESTIONS?**





### FY25 HEALTH INSURANCE UPDATE

Eric Dahl
County Administrator
March 20, 2024

#### **Health Insurance**

- Health insurance cost increases have been significant fiscal influences every year.
- \$136,392 (6% increase) is included in the current FY25 Budget.
- TLC (Anthem) Health Insurance Premiums are increasing 11.0% for FY25.

| Health Insu | rance Premium Change |
|-------------|----------------------|
| Year        | % Rate Change        |
| FY15        | -2.20%               |
| FY16        | -2.00%               |
| FY17        | 7.00%                |
| FY18        | 10.69%               |
| FY19        | 16.33%               |
| FY20        | 18.00%               |
| FY21        | -21.20%              |
| FY22        | 8.40%                |
| FY23        | 9.00%                |
| FY24        | 4.30%                |

#### **TLC (Anthem) Health Insurance Options**

- Option 1 County Pays the Same Amount \$0K County Increase
  - \$136K decrease in current FY25 Budget
- Option 2 Employee Pays the Same Amount \$273K County Increase
  - \$137K increase in current FY25 Budget
- Option 3 County Pays the Same % \$208K County Increase
  - \$74K increase in current FY25 Budget
- Option 4 Flat Amount Per Tier (Single, Dual, Family) \$210K County Increase
  - \$74K increase in current FY25 Budget



- Option 5 Revised Plan %- \$204K County Increase
  - \$68K increase in current FY25 Budget

#### **Option 1 – County Pays the Same**

| All Amounts Monthly | Current | Future? | PREMIUM | County<br>Pays     | Employee Cost | County Pays HSA* | Cnty<br>% |  | PREMIUM | County<br>Pays | Employee Cost | County Pays HSA* | Cnty<br>% | Anthem<br>Month |
|---------------------|---------|---------|---------|--------------------|---------------|------------------|-----------|--|---------|----------------|---------------|------------------|-----------|-----------------|
|                     |         |         |         |                    | CURRENT -     | - ANTH           | EM        |  |         | ANTH           | EM - Option   | 1                |           |                 |
| Single              |         |         |         | *                  | Single        |                  |           |  |         | Single         |               |                  | Single    |                 |
| TLC HDHP - Prev Den | 4       | 4       | \$604   | \$586              | \$18          | \$50             | 97%       |  | \$670   | \$586          | \$84          | \$50             | 87%       | \$66            |
| KA 1000 - Prev Den  | 1       | 1       | \$718   | \$675              | \$43          |                  | 94%       |  | \$797   | \$675          | \$122         |                  | 85%       | \$79            |
| KA 500 - Prev Den   | 9       | 9       | \$748   | \$676              | \$72          |                  | 90%       |  | \$830   | \$676          | \$154         |                  | 81%       | \$82            |
|                     |         |         |         |                    |               | Average          | 93%       |  |         |                |               | Average          | 83%       |                 |
| TLC HDHP - Comp Den | 6       | 6       | \$622   | \$585              | \$37          | \$50             | 94%       |  | \$690   | \$585          | \$105         | \$50             | 85%       | \$68            |
| KA 1000 - Comp Den  | 8       | 8       | \$735   | \$676              | \$59          |                  | 92%       |  | \$816   | \$676          | \$140         |                  | 83%       | \$81            |
| KA 500 - Comp Den   | 62      | 62      | \$766   | \$677              | \$89          |                  | 88%       |  | \$850   | \$677          | \$173         |                  | 80%       | \$84            |
| Dual ( Two People)  |         |         |         | Dual ( Two People) |               |                  |           |  | Dua     | l (Two People) |               |                  | Dual      |                 |
| TLC HDHP - Prev Den | 1       | 1       | \$1,117 | \$1,061            | \$56          | \$50             | 95%       |  | \$1,240 | \$1,061        | \$179         | \$50             | 86%       | \$123           |
| KA 1000 - Prev Den  | 1       | 1       | \$1,328 | \$1,062            | \$266         |                  | 80%       |  | \$1,474 | \$1,062        | \$412         |                  | 72%       | \$146           |
| KA 500 - Prev Den   | 2       | 2       | \$1,383 | \$1,069            | \$314         |                  | 77%       |  | \$1,535 | \$1,069        | \$466         |                  | 70%       | \$152           |
|                     |         |         |         |                    |               | Average          | 83%       |  |         |                |               | Average          | 75%       |                 |
| TLC HDHP - Comp Den | 2       | 2       | \$1,151 | \$1,059            | \$92          | \$50             | 92%       |  | \$1,278 | \$1,059        | \$219         | \$50             | 83%       | \$127           |
| KA 1000 - Comp Den  | 3       | 3       | \$1,360 | \$1,061            | \$299         |                  | 78%       |  | \$1,510 | \$1,061        | \$449         |                  | 70%       | \$150           |
| KA 500 - Comp Den   | 33      | 33      | \$1,416 | \$1,066            | \$350         |                  | 75%       |  | \$1,572 | \$1,066        | \$506         |                  | 68%       | \$156           |
| Family              |         |         |         |                    | Family        |                  |           |  |         |                | Family        |                  |           | Family          |
| TLC HDHP - Prev Den | 1       | 1       | \$1,630 | \$1,434            | \$196         | \$50             | 88%       |  | \$1,809 | \$1,434        | \$375         | \$50             | 79%       | \$179           |
| KA 1000 - Prev Den  | 0       | 0       | \$1,938 | \$1,531            | \$407         |                  | 79%       |  | \$2,151 | \$1,531        | \$620         |                  | 71%       | \$213           |
| KA 500 - Prev Den   | 1       | 1       | \$2,019 | \$1,546            | \$473         |                  | 77%       |  | \$2,241 | \$1,546        | \$695         |                  | 69%       | \$222           |
|                     |         |         |         |                    |               | Average          | 80%       |  |         |                |               | Average          | 72%       |                 |
| TLC HDHP - Comp Den | 5       | 5       | \$1,678 | \$1,426            | \$252         | \$50             | 85%       |  | \$1,863 | \$1,426        | \$437         | \$50             | 77%       | \$185           |
| KA 1000 - Comp Den  | 3       | 3       | \$1,986 | \$1,529            | \$457         |                  | 77%       |  | \$2,204 | \$1,529        | \$675         |                  | 69%       | \$218           |
| KA 500 - Comp Den   | 31      | 31      | \$2,067 | \$1,530            | \$537         |                  | 74%       |  | \$2,294 | \$1,530        | \$764         |                  | 67%       | \$227           |

\$78K - County

\$58K - decrease



Employee only would need to be adjusted to no more than \$101.93 (Safe Harbor Act)

## **Option 2 – Employee Pays the Same Amount**

|                     |         |         |                    | County  |               | County       | Cnty |                   |         | County  |               | County       | Cnty | Н    | Anthem |
|---------------------|---------|---------|--------------------|---------|---------------|--------------|------|-------------------|---------|---------|---------------|--------------|------|------|--------|
| All Amounts Monthly | Current | Future? | PREMIUM            | Pays    | Employee Cost | Pays<br>HSA* | %    |                   | PREMIUM | Pays    | Employee Cost | Pays<br>HSA* | %    | Ħ    | Month  |
|                     |         |         |                    |         | CURRENT       | - ANTH       | EM   |                   |         | ANTH    | EM - Option   | 2            |      | П    |        |
| Single              |         |         |                    | Single  |               |              |      |                   |         |         | Single        |              |      | П    | Single |
| TLC HDHP - Prev Den | 4       | 4       | \$604              | \$586   | \$18          | \$50         | 97%  |                   | \$670   | \$652   | \$18          | \$50         | 97%  |      | \$0    |
| KA 1000 - Prev Den  | 1       | 1       | \$718              | \$675   | \$43          |              | 94%  |                   | \$797   | \$754   | \$43          |              | 95%  |      | \$0    |
| KA 500 - Prev Den   | 9       | 9       | \$748              | \$676   | \$72          |              | 90%  |                   | \$830   | \$758   | \$72          |              | 91%  |      | \$0    |
|                     |         |         |                    |         |               | Average      | 93%  |                   |         |         |               | Average      | 93%  |      |        |
| TLC HDHP - Comp Den | 6       | 6       | \$622              | \$585   | \$37          | \$50         | 94%  |                   | \$690   | \$653   | \$37          | \$50         | 95%  |      | \$0    |
| KA 1000 - Comp Den  | 8       | 8       | \$735              | \$676   | \$59          |              | 92%  |                   | \$816   | \$757   | \$59          |              | 93%  | П    | \$0    |
| KA 500 - Comp Den   | 62      | 62      | \$766              | \$677   | \$89          |              | 88%  |                   | \$850   | \$761   | \$89          |              | 90%  | П    | \$0    |
| Dual ( Two People)  |         |         | Dual ( Two People) |         |               |              |      | Dual (Two People) |         |         |               |              |      | Dual |        |
| TLC HDHP - Prev Den | 1       | 1       | \$1,117            | \$1,061 | \$56          | \$50         | 95%  |                   | \$1,240 | \$1,184 | \$56          | \$50         | 95%  | П    | \$0    |
| KA 1000 - Prev Den  | 1       | 1       | \$1,328            | \$1,062 | \$266         |              | 80%  |                   | \$1,474 | \$1,208 | \$266         |              | 82%  | П    | \$0    |
| KA 500 - Prev Den   | 2       | 2       | \$1,383            | \$1,069 | \$314         |              | 77%  |                   | \$1,535 | \$1,221 | \$314         |              | 80%  | П    | \$0    |
|                     |         |         |                    |         |               | Average      | 83%  |                   |         |         |               | Average      | 85%  | П    |        |
| TLC HDHP - Comp Den | 2       | 2       | \$1,151            | \$1,059 | \$92          | \$50         | 92%  |                   | \$1,278 | \$1,186 | \$92          | \$50         | 93%  | П    | \$0    |
| KA 1000 - Comp Den  | 3       | 3       | \$1,360            | \$1,061 | \$299         |              | 78%  |                   | \$1,510 | \$1,211 | \$299         |              | 80%  | П    | \$0    |
| KA 500 - Comp Den   | 33      | 33      | \$1,416            | \$1,066 | \$350         |              | 75%  |                   | \$1,572 | \$1,222 | \$350         |              | 78%  |      | \$0    |
| Family              |         |         |                    |         | Family        |              |      |                   |         |         | Family        | ļ.           |      |      | Family |
| TLC HDHP - Prev Den | 1       | 1       | \$1,630            | \$1,434 | \$196         | \$50         | 88%  |                   | \$1,809 | \$1,613 | \$196         | \$50         | 89%  | П    | \$0    |
| KA 1000 - Prev Den  | 0       | 0       | \$1,938            | \$1,531 | \$407         |              | 79%  |                   | \$2,151 | \$1,744 | \$407         |              | 81%  | П    | \$0    |
| KA 500 - Prev Den   | 1       | 1       | \$2,019            | \$1,546 | \$473         |              | 77%  |                   | \$2,241 | \$1,768 | \$473         |              | 79%  | П    | \$0    |
|                     |         |         |                    |         |               | Average      | 80%  |                   |         |         |               | Average      | 82%  | П    |        |
| TLC HDHP - Comp Den | 5       | 5       | \$1,678            | \$1,426 | \$252         | \$50         | 85%  |                   | \$1,863 | \$1,611 | \$252         | \$50         | 86%  | П    | \$0    |
| KA 1000 - Comp Den  | 3       | 3       | \$1,986            | \$1,529 | \$457         |              | 77%  |                   | \$2,204 | \$1,747 | \$457         |              | 79%  | П    | \$0    |
| KA 500 - Comp Den   | 31      | 31      | \$2,067            | \$1,530 | \$537         |              | 74%  |                   | \$2,294 | \$1,757 | \$537         |              | 77%  | П    | \$0    |

\$273K - County

\$137K - increase

### **Option 3 – County Pays the Same %**

| All Amounts Monthly        | Current | Future? | PREMIUM | County<br>Pays | Employee Cost   | County<br>Pays | Cnty<br>% | PREMIUM           | County<br>Pays | Employee Cost  | County<br>Pays | Cnty<br>% |          | Anthem        |
|----------------------------|---------|---------|---------|----------------|-----------------|----------------|-----------|-------------------|----------------|----------------|----------------|-----------|----------|---------------|
|                            |         |         |         | гауз           | CURRENT -       | HSA*           |           |                   | •              | FNA Ontion     | HSA*           | 70        |          | Month         |
| Cin also                   |         |         |         |                |                 | - ANI I        | EIVI      | ANTHEM - Option 3 |                |                |                |           |          | Cinala        |
| Single TLC HDHP - Prev Den | 4       | 4       | \$604   | \$586          | Single<br>\$18  | \$50           | 97%       | \$670             | \$651          | Single<br>\$19 | \$50           | 97%       | H        | Single<br>\$1 |
| KA 1000 - Prev Den         | 1       | 1       | \$718   | \$675          |                 | \$5U           | 94%       | \$797             | \$746          | \$19           | \$5U           | 94%       | $\vdash$ | \$8           |
|                            |         | _       | ' -     |                | \$43            |                | 0 171     |                   | •              | ·              |                |           |          |               |
| KA 500 - Prev Den          | 9       | 9       | \$748   | \$676          | \$72            | <u> </u>       | 90%       | \$830             | \$743          | \$87           |                | 90%       | -        | \$15          |
|                            |         |         |         |                |                 | Average        |           |                   |                |                | Average        |           | <u> </u> |               |
| TLC HDHP - Comp Den        | 6       | 6       | \$622   | \$585          | \$37            | \$50           | 94%       | \$690             | \$650          | \$40           | \$50           | 94%       |          | \$3           |
| KA 1000 - Comp Den         | 8       | 8       | \$735   | \$676          | \$59            |                | 92%       | \$816             | \$747          | \$69           |                | 92%       |          | \$10          |
| KA 500 - Comp Den          | 62      | 62      | \$766   | \$677          | \$89            |                | 88%       | \$850             | \$749          | \$101          |                | 88%       |          | \$12          |
| Dual ( Two People)         |         |         |         | Dua            | l ( Two People) |                |           |                   | Dua            | l (Two People) |                |           | Ħ        | Dual          |
| TLC HDHP - Prev Den        | 1       | 1       | \$1,117 | \$1,061        | \$56            | \$50           | 95%       | \$1,240           | \$1,172        | \$68           | \$50           | 95%       | П        | \$12          |
| KA 1000 - Prev Den         | 1       | 1       | \$1,328 | \$1,062        | \$266           |                | 80%       | \$1,474           | \$1,172        | \$302          |                | 80%       | П        | \$36          |
| KA 500 - Prev Den          | 2       | 2       | \$1,383 | \$1,069        | \$314           |                | 77%       | \$1,535           | \$1,175        | \$360          |                | 77%       |          | \$46          |
|                            |         |         |         |                |                 | Average        | 83%       |                   |                |                | Average        | 82%       |          |               |
| TLC HDHP - Comp Den        | 2       | 2       | \$1,151 | \$1,059        | \$92            | \$50           | 92%       | \$1,278           | \$1,170        | \$108          | \$50           | 92%       |          | \$16          |
| KA 1000 - Comp Den         | 3       | 3       | \$1,360 | \$1,061        | \$299           |                | 78%       | \$1,510           | \$1,171        | \$339          |                | 78%       |          | \$40          |
| KA 500 - Comp Den          | 33      | 33      | \$1,416 | \$1,066        | \$350           |                | 75%       | \$1,572           | \$1,172        | \$400          |                | 75%       |          | \$50          |
| Family                     |         |         |         |                | Family          |                |           |                   |                | Family         |                |           |          | Family        |
| TLC HDHP - Prev Den        | 1       | 1       | \$1,630 | \$1,434        | \$196           | \$50           | 88%       | \$1,809           | \$1,600        | \$209          | \$50           | 88%       | П        | \$13          |
| KA 1000 - Prev Den         | 0       | 0       | \$1,938 | \$1,531        | \$407           |                | 79%       | \$2,151           | \$1,689        | \$462          |                | 79%       |          | \$55          |
| KA 500 - Prev Den          | 1       | 1       | \$2,019 | \$1,546        | \$473           |                | 77%       | \$2,241           | \$1,715        | \$526          |                | 77%       | П        | \$53          |
|                            |         |         |         |                |                 | Average        | 80%       |                   |                |                | Average        | 80%       |          |               |
| TLC HDHP - Comp Den        | 5       | 5       | \$1,678 | \$1,426        | \$252           | \$50           | 85%       | \$1,863           | \$1,592        | \$271          | \$50           | 85%       | П        | \$19          |
| KA 1000 - Comp Den         | 3       | 3       | \$1,986 | \$1,529        | \$457           |                | 77%       | \$2,204           | \$1,687        | \$517          |                | 77%       | П        | \$60          |
| KA 500 - Comp Den          | 31      | 31      | \$2,067 | \$1,530        | \$537           |                | 74%       | \$2,294           | \$1,687        | \$607          |                | 74%       |          | \$70          |

\$208K - County

\$74K - increase

#### **Option 4 – Flat Amount Per Tier (Single, Dual, Family)**

| All Amounts Monthly | Current | Future? | PREMIUM | County<br>Pays | Employee Cost   | County Pays HSA* | Cnty<br>% | PREMIUM           | County<br>Pays | Employee Cost | County Pays HSA* | Cnty<br>% |   | nthem<br>Month |
|---------------------|---------|---------|---------|----------------|-----------------|------------------|-----------|-------------------|----------------|---------------|------------------|-----------|---|----------------|
|                     |         |         |         |                | CURRENT -       | - ANTH           | IEM       | ANTHEM - Option 4 |                |               |                  |           |   |                |
| Single              |         |         |         |                | Single          |                  |           |                   |                | Single        |                  |           | S | Single         |
| TLC HDHP - Prev Den | 4       | 4       | \$604   | \$586          | \$18            | \$50             | 97%       | \$670             | \$670          | \$0           | \$50             | 100%      | ( | (\$18)         |
| KA 1000 - Prev Den  | 1       | 1       | \$718   | \$675          | \$43            |                  | 94%       | \$797             | \$750          | \$47          |                  | 94%       |   | \$4            |
| KA 500 - Prev Den   | 9       | 9       | \$748   | \$676          | \$72            |                  | 90%       | \$830             | \$750          | \$80          |                  | 90%       |   | \$8            |
|                     |         |         |         |                |                 | Average          | 93%       |                   |                |               | Average          | 94%       |   |                |
| TLC HDHP - Comp Den | 6       | 6       | \$622   | \$585          | \$37            | \$50             | 94%       | \$690             | \$685          | \$5           | \$50             | 99%       | ( | (\$32)         |
| KA 1000 - Comp Den  | 8       | 8       | \$735   | \$676          | \$59            |                  | 92%       | \$816             | \$750          | \$66          |                  | 92%       |   | \$7            |
| KA 500 - Comp Den   | 62      | 62      | \$766   | \$677          | \$89            |                  | 88%       | \$850             | \$750          | \$100         |                  | 88%       |   | \$11           |
| Dual ( Two People)  |         |         |         | Dua            | l ( Two People) |                  |           | Dual (Two People) |                |               |                  |           |   | Dual           |
| TLC HDHP - Prev Den | 1       | 1       | \$1,117 | \$1,061        | \$56            | \$50             | 95%       | \$1,240           | \$1,125        | \$115         | \$50             | 91%       |   | \$59           |
| KA 1000 - Prev Den  | 1       | 1       | \$1,328 | \$1,062        | \$266           |                  | 80%       | \$1,474           | \$1,175        | \$299         |                  | 80%       |   | \$33           |
| KA 500 - Prev Den   | 2       | 2       | \$1,383 | \$1,069        | \$314           |                  | 77%       | \$1,535           | \$1,175        | \$360         |                  | 77%       |   | \$46           |
|                     |         |         |         |                |                 | Average          | 83%       |                   |                |               | Average          | 81%       |   |                |
| TLC HDHP - Comp Den | 2       | 2       | \$1,151 | \$1,059        | \$92            | \$50             | 92%       | \$1,278           | \$1,125        | \$153         | \$50             | 88%       |   | \$61           |
| KA 1000 - Comp Den  | 3       | 3       | \$1,360 | \$1,061        | \$299           |                  | 78%       | \$1,510           | \$1,175        | \$335         |                  | 78%       |   | \$36           |
| KA 500 - Comp Den   | 33      | 33      | \$1,416 | \$1,066        | \$350           |                  | 75%       | \$1,572           | \$1,175        | \$397         |                  | 75%       |   | \$47           |
| Family              |         |         |         |                | Family          |                  |           |                   |                | Family        |                  |           | F | amily          |
| TLC HDHP - Prev Den | 1       | 1       | \$1,630 | \$1,434        | \$196           | \$50             | 88%       | \$1,809           | \$1,625        | \$184         | \$50             | 90%       |   | (\$12)         |
| KA 1000 - Prev Den  | 0       | 0       | \$1,938 | \$1,531        | \$407           |                  | 79%       | \$2,151           | \$1,675        | \$476         |                  | 78%       |   | \$69           |
| KA 500 - Prev Den   | 1       | 1       | \$2,019 | \$1,546        | \$473           |                  | 77%       | \$2,241           | \$1,675        | \$566         |                  | 75%       |   | \$93           |
|                     |         |         |         |                |                 | Average          | 80%       |                   |                |               | Average          | 80%       |   |                |
| TLC HDHP - Comp Den | 5       | 5       | \$1,678 | \$1,426        | \$252           | \$50             | 85%       | \$1,863           | \$1,625        | \$238         | \$50             | 87%       | ( | (\$14)         |
| KA 1000 - Comp Den  | 3       | 3       | \$1,986 | \$1,529        | \$457           |                  | 77%       | \$2,204           | \$1,675        | \$529         |                  | 76%       |   | \$72           |
| KA 500 - Comp Den   | 31      | 31      | \$2,067 | \$1,530        | \$537           |                  | 74%       | \$2,294           | \$1,675        | \$619         |                  | 73%       |   | \$82           |

\$210K - County

\$74K - increase

## **Option 5 – Revised Plan %**

| All Amounts Monthly | Current | Future? | PREMIUM | County  | Employee Cost   | County<br>Pays | Cnty<br>% | PREMIUM           | County  | Employee Cost | County<br>Pays | Cnty |          | Anthem |
|---------------------|---------|---------|---------|---------|-----------------|----------------|-----------|-------------------|---------|---------------|----------------|------|----------|--------|
|                     |         |         |         | Pays    | CUDDENT         | HSA*           | 7.5       |                   | Pays    | FNA Ontion    | HSA*           | %    |          | Month  |
|                     |         |         |         |         | CURRENT         | - ANTA         | EIVI      |                   | ANIH    | EM - Option   | 5              |      |          |        |
| Single              |         |         | 1.55    |         | Single          |                |           | 1                 | 1 -     | Single        |                |      |          | Single |
| TLC HDHP - Prev Den | 4       | 4       | \$604   | \$586   | \$18            | \$50           | 97%       | \$670             | \$657   | \$13          | \$50           | 98%  | $\sqcup$ | (\$5)  |
| KA 1000 - Prev Den  | 1       | 1       | \$718   | \$675   | \$43            |                | 94%       | \$797             | \$752   | \$45          |                | 94%  |          | \$2    |
| KA 500 - Prev Den   | 9       | 9       | \$748   | \$676   | \$72            |                | 90%       | \$830             | \$749   | \$81          |                | 90%  | Ц        | \$9    |
|                     |         |         |         |         |                 | Average        | 93%       |                   |         |               | Average        | 93%  |          |        |
| TLC HDHP - Comp Den | 6       | 6       | \$622   | \$585   | \$37            | \$50           | 94%       | \$690             | \$659   | \$31          | \$50           | 96%  |          | (\$6)  |
| KA 1000 - Comp Den  | 8       | 8       | \$735   | \$676   | \$59            |                | 92%       | \$816             | \$753   | \$63          |                | 92%  |          | \$4    |
| KA 500 - Comp Den   | 62      | 62      | \$766   | \$677   | \$89            |                | 88%       | \$850             | \$750   | \$100         |                | 88%  | $\prod$  | \$11   |
| Dual ( Two People)  |         |         |         | Dua     | l ( Two People) |                |           | Dual (Two People) |         |               |                |      |          | Dual   |
| TLC HDHP - Prev Den | 1       | 1       | \$1,117 | \$1,061 | \$56            | \$50           | 95%       | \$1,240           | \$1,158 | \$82          | \$50           | 93%  |          | \$26   |
| KA 1000 - Prev Den  | 1       | 1       | \$1,328 | \$1,062 | \$266           |                | 80%       | \$1,474           | \$1,172 | \$302         |                | 80%  |          | \$36   |
| KA 500 - Prev Den   | 2       | 2       | \$1,383 | \$1,069 | \$314           |                | 77%       | \$1,535           | \$1,175 | \$360         |                | 77%  |          | \$46   |
|                     |         |         |         |         |                 | Average        | 83%       |                   |         |               | Average        | 82%  |          |        |
| TLC HDHP - Comp Den | 2       | 2       | \$1,151 | \$1,059 | \$92            | \$50           | 92%       | \$1,278           | \$1,156 | \$122         | \$50           | 90%  |          | \$30   |
| KA 1000 - Comp Den  | 3       | 3       | \$1,360 | \$1,061 | \$299           |                | 78%       | \$1,510           | \$1,171 | \$339         |                | 78%  |          | \$40   |
| KA 500 - Comp Den   | 33      | 33      | \$1,416 | \$1,066 | \$350           |                | 75%       | \$1,572           | \$1,172 | \$400         |                | 75%  | П        | \$50   |
| Family              |         |         |         |         | Family          |                |           |                   |         | Family        |                |      |          | Family |
| TLC HDHP - Prev Den | 1       | 1       | \$1,630 | \$1,434 | \$196           | \$50           | 88%       | \$1,809           | \$1,570 | \$239         | \$50           | 87%  |          | \$43   |
| KA 1000 - Prev Den  | 0       | 0       | \$1,938 | \$1,531 | \$407           |                | 79%       | \$2,151           | \$1,684 | \$467         |                | 78%  | П        | \$60   |
| KA 500 - Prev Den   | 1       | 1       | \$2,019 | \$1,546 | \$473           |                | 77%       | \$2,241           | \$1,691 | \$550         |                | 75%  |          | \$77   |
|                     |         |         |         |         |                 | Average        | 80%       |                   |         |               | Average        | 79%  |          |        |
| TLC HDHP - Comp Den | 5       | 5       | \$1,678 | \$1,426 | \$252           | \$50           | 85%       | \$1,863           | \$1,562 | \$301         | \$50           | 84%  |          | \$49   |
| KA 1000 - Comp Den  | 3       | 3       | \$1,986 | \$1,529 | \$457           |                | 77%       | \$2,204           | \$1,682 | \$522         |                | 76%  |          | \$65   |
| KA 500 - Comp Den   | 31      | 31      | \$2,067 | \$1,530 | \$537           |                | 74%       | \$2,294           | \$1,678 | \$616         |                | 73%  |          | \$79   |

\$204K - County

\$68K - increase

#### **TLC (Anthem) Decision Date**

- Anthem TLC needs renewal contributions submitted by April 1, 2024.
- The BOS would need to make a final decision regarding renewal contributions by the next budget work session on March 20, 2024.

## **QUESTIONS?**





# JAMES RIVER WATER AUTHORITY (JRWA) RESOLUTION, SUPPORT AGREEMENT AND SERVICE AGREEMENT

Eric Dahl, County Administrator March 20, 2024



### **Current Project Estimate**

| ITEM | DESCRIPTION                                | COSTS       |
|------|--|-------------|
| 1    | Mobilization                               | \$575,000   |
| 2    | General Conditions                         | \$1,480,000 |
| 3    | Design & Construction Engineering Services | \$3,850,000 |
| 4    | Surveying                                  | \$110,000   |
| 5    | Railroad Insurance/Flagging & Improvements | \$350,000   |
| 6    | Material Storage & Handling                | \$700,000   |
| 7    | Pump Station Laydown                       | \$35,000    |
| 8    | Clearing for UG Electric Across Bremo Road | \$7,000     |
| 9    | Existing Utility Protection & Potholing    | \$75,000    |
| 10   | Erosion Controls                           | \$475,000   |
| 11   | Wetland and Sensitive Area Restoration     | \$85,000    |
| 12   | Temporary Construction Roads & Clearing    | \$150,000   |
| 13   | Pump Station Site Access Road              | \$1,110,000 |
| 14   | Site Access Road Storm Improvements        | \$220,000   |
| 15   | Pump Station Site Work                     | \$2,035,000 |
| 16   | Pump Station Work                          |             |
| 16a  | General Conditions                         | \$700,000   |
| 16b  | Concrete + Structural                      | \$2,900,000 |
| 16c  | Metals                                     | \$880,000   |
| 16d  | Equipment                                  | \$1,500,000 |
| 16e  | Mechanical                                 | \$1,060,000 |
| 16f  | Electrical                                 | \$3,600,000 |
| 16g  | Controls                                   | \$410,000   |

| ITEM | DESCRIPTION  | COSTS           |
|------|--|-----------------|
| 17   | Furnish & Install Porta Dam                              | \$715,000       |
| 18   | Intake Pipe Work   | \$585,000       |
| 19   | Intake Structure   | \$850,000       |
| 20   | Build Access Road Down Ramp Into River                   | \$30,000        |
| 21   | Restore Bank of James River with Class 2 Rip Rap         | \$175,000       |
| 22   | Dewater Swale Between Pump Station & Swale               | \$30,000        |
| 23   | 24" Raw Water Line                                       | \$9,800,000     |
| 24   | Water Line Appurtenances                                 | \$2,080,000     |
| 25   | Water Line Testing                                       | \$200,000       |
| 26   | Rail Road & Electrical Jack & Bore                       | \$500,000       |
| 27   | Jack & Bore Electrical Under Bremo Road (Now Open Cut)   | \$55,000        |
| 28   | Route 6 Jack & Bore                                      | \$170,000       |
| 29   | Jack and Bore at 127+00 Bremo Road (Now Open Cut)        | \$70,000        |
| 30   | Jack and Bore at 133+00 Gale Hill Road (Now Open Cut)    | \$110,000       |
| 31   | Rivanna Crossing- Open Cut                               | \$960,000       |
| 32   | Rock Blasting & Removal                                  | \$370,000       |
| 33   | Site & Easement Restoration                              | \$460,000       |
| 34   | QC testing   | \$185,000       |
| 35   | SWPP Development & Inspections                           | \$35,850        |
|      | TOTAL CONSTRUCTION COSTS                                 | \$39,687,850.00 |
|      | TOTAL PERMITTING, PROPERTY ACQ. AND CONST. SUPPORT COSTS | \$5,922,800.00  |
|      | TOTAL JRWA PROJECT COSTS                                 | \$45,610,650.00 |

#### **Financing Timeline**

- Currently, the JRWA has funding to get it through May/June 2024
- The JRWA submitted a spring pool application with the Virginia Resource Authority (VRA) for the Virginia Pooled Financing Program (VPFP).
- VRA loan conditions that must be satisfied prior to final pricing on April 15<sup>th</sup>, in order to be included in the spring funding.
  - The U.S. Army Corp. of Engineers (USCOE) permit.
    - JRWA is currently in the Sec. 106 process, receiving comments from stakeholders (Monacan Indian Nation, Department of Historical Resources, National Park Service, Fluvanna Historical Society, Preservation Virginia)
    - Best case scenario is getting a permit around April 7<sup>th</sup> or could be closer to beginning of May.
    - Getting a USCOE permit after April 15<sup>th</sup> would require interim financing through the end of the calendar year.
  - All other required permits related to the project
  - Provide evidence of the purchase of any and all wetland mitigation credits, stream mitigation credits, nutrient mitigation credits, and any other required environmental mitigation credits necessary for the Project

#### **Financing Timeline (cont.)**

- Estimated annual debt service for the project: \$3.00M (\$1.5M Fluvanna portion)
  - Est. \$49.0M Total Financing Amount, 4.50% interest rate, 30 year term
  - Est. \$2.2M Capitalized interest in FY25
  - Est. \$3.0M to Fund the Local Debt Service Reserve
  - First debt service payment in FY26
- If we do not get the required loan conditions by April 15<sup>th</sup>, the JRWA will put out an RFP for interim financing through this calendar year (this is not preferred).
- JRWA would submit an application for the VRA VPFP for the summer, with the application due May 2024.
  - The summer pool doesn't fund until August 2024.

#### **Financing Timeline (cont.)**

- Fluvanna County resolutions approving the financing would come before the BOS at the March 20<sup>th</sup> regular meeting (today).
- The Virginia Resource Authority requires all local approvals by March 22<sup>nd</sup>
- Final pricing takes place on April 15<sup>th</sup>
- Tentative closing to take place on May 15<sup>th</sup>

#### **Financing Documents**

#### RESOLUTION PURPOSE:

- The Virginia Resource Authority (VRA) has indicated that its agreement to purchase the James River Water Authority (JRWA) Local Bond will be conditioned upon each of the Member Jurisdictions undertaking nonbinding obligations to appropriate from time to time moneys to the Water Authority in connection with payments due under the Amendment to Service Agreement, which constitute the principal source of and security for the payment of the debt service on the Local Bond, as set forth in the Amended and Restated Support Agreement to be dated as of March 20, 2024 among the JRWA, the County and VRA, the most recent draft of which has been presented to this meeting.
- JRWA Not-To-Exceed debt total is \$49M and a Not-To-Exceed interest rate at 5.75%, but the anticipated interest rate will be closer to 4.5%.

#### **Financing Documents (cont.)**

#### AMENDED AND RESTATED SUPPORT AGREEMENT PURPOSE:

The Board undertakes a non-binding obligation to appropriate such County Debt Service Payments as may be requested from time to time pursuant to the agreement, to the fullest degree and in such manner as is consistent with the Constitution and laws of the Commonwealth. The Board, while recognizing that it is not empowered to make any binding commitment to make such appropriations in future fiscal years, hereby states its intent to make such appropriations in future fiscal years, and hereby recommends that future Boards do likewise.

#### AMENDMENT TO SERVICE AGREEMENT PURPOSE:

 Outlines the JRWA and the Counties agreed to certain terms, conditions, covenants and other matters pertaining to the development and construction by the JRWA of a system for the supply of raw water to the Counties.

## **Questions?**





## AMENDMENTS TO THE COUNTY CODE REGARDING MINOR SCALE SOLAR GENERATION FACILITIES

Dan Whitten, County Attorney March 20, 2024

#### **Ordinance Amendment in 2021**

- The Fluvanna County Zoning Ordinance was amended on September 15, 2021 to authorize Small scale solar generation facilities as a by-right use in the A-1, R-1, R-2, R-3, R-4, B-1, B-C. I-1, I-2, and MHP zoning districts.
- The ordinance mistakenly also authorized Small Scale solar generation facilities instead of minor scale solar generation facilities by special use permit in the B-1, B-C, I-1 and I-2 zoning districts.

#### **Small Scale Solar Generation Facility Definition**

 A small scale solar generation facility is defined in Section 22-22-1 of the Zoning Ordinance as "An on-site solar energy conversion system producing not more than 15 kW of electricity. Small scale solar energy systems generally reduce on-site consumption of utility power for civic, commercial and industrial applications. Onsite may include adjacent parcels under common use, ownership and control. Rooftop arrays do not require zoning approval. Ground mounted arrays require zoning approval as accessory structures."

#### **Minor Scale Solar Generation Facility Definition**

 A minor scale solar generation facility is defined in Section 22-22-1 of the Zoning Ordinance as "An on-site solar energy conversion system producing less than 2 MW of electricity. Minor scale solar energy conversion systems generally reduce on-site consumption of utility power for civic, commercial and industrial applications. On-site may also include adjacent parcels under common use, ownership and control. Rooftop arrays do not require zoning approval. Ground mounted arrays require zoning approval as accessory structures."

#### **Proposed Amendment to Zoning Ordinance**

- The proposed ordinance amendment would instead allow Minor scale solar generation facilities by special use permit in the B-1, B-C, I-1 and I-2 zoning district which was the original intent of the ordinance approved in 2021.
- The Planning Commission held a public hearing on February 13, 2024 and recommended approval of the ordinance by a 5-0 vote.

## **QUESTIONS?**





## ADVERTISE AMENDMENT TO SECTION 20-1-8 TO EXEMPT FROM TAXATION CERTAIN CLASSES OF TANGIBLE REAL PROPERTY

Dan Whitten, County Attorney
March 20, 2024

#### **Virginia Code Section 58.1-3504**

- Section 58.1-3504 of the Virginia Code gives optional authority to localities to exempt from taxation certain classes of household goods and personal effects.
- The Commissioner of Revenue has already been exempting such classes of property for over 20 years.
- An ordinance has not been previously adopted by the Board of Supervisors.

#### **Virginia Code Section 58.1-3505**

- Section 58.1-3505 of the Virginia Code gives optional authority to localities to exempt from taxation certain classes of farm animals, grains and feeds used for the nurture of farm animals, farm vehicles, and farm machinery, implements or equipment.
- The Commissioner of Revenue has already been exempting such classes of property for over 20 years.
- An ordinance has not been previously adopted by the Board of Supervisors.

#### **Amendment to 20-1-8**

- The proposed amendment to the County Code will enact Section 20-1-8 which will exempt from taxation all classes of property listed in Virginia Code Sections 58.1-3504 and 58.1-3505.
- The public hearing would be held April 17, 2024.

## **QUESTIONS?**





## ORDINANCE TO AUTHORIZE SHORT TERM RENTALS OF DWELLINGS

Dan Whitten, County Attorney
March 20, 2024

#### **Overview**

- Short-term rental defined as "the provision of a room or space that is suitable or intended for dwelling, sleeping, or lodging purposes, for a period of fewer than 30 consecutive days, in exchange for a charge for the occupancy" (Va. Code § 15.2-983).
- The most well-known platforms are Airbnb, VRBO and HomeAway that connect property owners with guests for short stays.

### **Senate Bill 544**

- Senate Bill 544 has been approved by the House and Senate and is awaiting the Governor's signature. The bill, which is effective July 1, 2024, states that localities can't require a special use permit for the use of a residential dwelling as a short-term rental where the dwelling unit is also legally occupied by the property owner as his primary residence.
- Accordingly, short-term rentals of townhouses and duplexes are also a by-right use if occupied by the owner.

# Regulating Short-term rentals through Zoning

- County can also regulate the short-term rental through land use and zoning authority (Va. Code § 15.2-2285).
- Proposed Ordinance makes the short-term rental of a residential dwelling a by-right use in Agricultural and Residential Zoning Districts: A-1, R-1, R-2, R-3 and R-4
- Definition of Short-term rental of residential dwelling: A
  residential dwelling that is rented for compensation for periods of
  less than 30 days. See § 22-17-20 for supplementary regulations
  pertaining to the short-term rental of a residential dwelling.

## **Planning Commission Consideration**

- The Planning Commission suggested additional language that if multiple single-family detached dwellings are located on a single parcel, there can be one short-term rental for every 10 acres of land.
- The Planning Commission held a public hearing on January 9, 2024 and recommended approval of the ordinance by a 5-0 vote.
- Since the Planning Commission meeting, SB544 was approved by the Senate and House. Therefore, Short-term rentals of townhouses and duplexes were added as a by-right use if occupied by the owner.

# Short term rental proposed supplemental regulations

- Owners shall pay an application fee and submit the application to the Community Development Department.
- Owners must provide contact information for the owner and/or authorized property manager to the Community Development Department.
- Any parcel with multiple, detached single-family dwellings may only have one Short-term rental use per ten acres of land.
- Townhouse dwellings, single-family attached dwellings and two-family dwellings must be legally occupied by the property owner as his primary residence in order to be used as a Short-term rental.
- The Short-term rental may not take place in an accessory apartment or accessory structure.
- There shall be no visible evidence of the conduct of such Short-term rental of dwelling activity other than one nonilluminated identification sign. Maximum sign area: four square feet.
- Owners shall require guests to comply with the Fluvanna County Noise Ordinance (Chapter 15.2).
- Outdoor burning, not within a designated firepit, and use of fireworks by guests shall be prohibited.

## **Proposed Supplemental Regulations Continued**

- Owners must comply with all Virginia Department of Health regulations.
- The maximum number of occupants in the dwelling unit shall be determined according to permit approval received by the Fluvanna County Health Department. Occupancy shall be restricted to two persons per lawful bedroom.
- Parking for the dwelling shall be located in driveways or other designated and approved parking areas. The parking of vehicles is prohibited off-site or in yards.
- Property boundaries, or limitations within the property's boundaries where guests are allowed, must be clearly marked at all times.
- The dwelling shall comply with all applicable state building code, fire, health and safety regulations.
- A fire extinguisher shall be provided and visible in all kitchen and cooking areas; smoke detectors shall be installed in all locations as identified in the Uniform Statewide Building Code; and a carbon monoxide detector must be installed on each floor in every dwelling and in any attached garage.

# **Supplemental Regulations Continued**

- The Owner shall register the Short-term rental of the dwelling with the Commissioner of Revenue.
- The regulations are not intended to limit the restrictions of an owner's association.
- Owners unable to meet all of the above requirements shall be prohibited from operation of the Short-term rental of dwelling.

### **Enforcement**

- Civil penalties under § 15.2-2209
- Criminal penalties under § 15.2-2286(A)(5)
- Injunction under § 15.2-2208
- Overlapping regulations with zoning and transient occupancy tax

# **Grandfathered and Nonconforming Uses**

### Nonconforming and illegal uses:

1. Land uses that are currently active but are not lawful under the county code.

### Nonconforming but legal (§ 15.2-2307):

- 1. It must have been a lawful primary use of the property before the change in zoning.
- 2. An accessory use cannot become the primary use.
- 3. The use must be continuous from before the zoning change.
- 4. No break longer than two years.
- 5. The use and the property cannot expand beyond their pre-zoning use and size.

# **Agritourism and Short-term Rentals**

- § 3.2-6400 "Agritourism activity" means "any activity carried out on a farm or ranch that allows members of the general public, for recreational, entertainment, or educational purposes, to view or enjoy rural activities, including farming, wineries, ranching, horseback riding, historical, cultural, harvest-your-own activities, or natural activities and attractions. An activity is an agritourism activity whether or not the participant paid to participate in the activity."
- § 15.2-2288.6(A) No locality shall regulate the carrying out of any of the following activities at an agricultural operation, as defined in § 3.2-300, unless there is a substantial impact on the health, safety, or general welfare of the public:
  - 1. Agritourism activities as defined in § 3.2-6400

## **Attorney General Opinion No. 22-036 on Short Term Rentals**

- "I therefore conclude, based on the plain language of the applicable statutes, including § 3.2-6400, that offering short-term rental accommodations, in defined circumstances, falls within the protections against local regulation afforded certain activities under § 15.2-2288.6."
- For an activity to be exempt from local regulation under § 15.2-2288.6:
  - The associated property must be zoned as a part of an agricultural district or classification or engaged in an "agricultural operation" as defined in § 3.2-300.
  - The activity must occur on property meeting the definition of a "farm or ranch," which in turn requires the land to be used in the creation of "agricultural products," as further defined by statute.
  - "Rural activities" must be available for the general public to experience.

# **QUESTIONS?**





# AMENDMENTS TO THE COUNTY CODE FOR SMALL SCALE, MINOR SCALE AND UTILITY SCALE SOLAR GENERATION FACILITIES

Dan Whitten, County Attorney
March 20, 2024

# Resolution of Intention to Remove Utility Scale Solar in A-1

- At the Board of Supervisor's meeting on March 6, the Board approved a resolution of intention to amend § 22-4-2.2 to remove utility scale solar generation facilities as a use allowed by special use permit in the Agricultural, A-1 Zoning District.
- In accordance with § 22-20-1 of the Zoning Code, the Board of Supervisors can adopt a resolution of intention to amend the Zoning Code which resolution upon adoption shall be referred to the Planning Commission.
- The Planning Commission will need to hold a public hearing and provide a recommendation to the Board.

### **Draft Ordinance**

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

That the Code of the County of Fluvanna, Virginia is amended by amending § 22-4-2.2 as follows:

**CHAPTER 22 ZONING** 

ARTICLE 4. - AGRICULTURAL, GENERAL, DISTRICT A-1

Amend Sec. 22-4-2.2 Uses permitted by special use permit only:

**Miscellaneous Uses** 

Utility scale solar generation facility

# **Timeline for Sending Ordinance to the Board**

 Staff has suggested a timeline of 90 days for the Planning Commission to hold a public hearing and send a recommendation to the Board.

### Suggested motion:

 I move the Board of Supervisors request that the Planning Commission make a recommendation to the Board of Supervisors within 90 days on the ordinance to amend § 22-4-2.2 of the County Code to remove utility scale solar generation facilities as a use allowed by special use permit in the Agricultural, A-1 Zoning District.

# **Resolution of Intention to Add Supplemental Regulations**

- At the Board of Supervisor's meeting on March 6, the Board approved a resolution of intention to enact § 22-17-21 to add supplemental regulations for small scale solar generation facilities, minor scale solar generation facilities and utility scale solar generation facilities.
- The Planning Commission will need to hold a public hearing and provide a recommendation to the Board.

# **Timeline for Considering Supplemental Regulations**

 Staff has suggested a timeline of 180 days for the Planning Commission to hold a public hearing and send a recommendation to the Board.

#### Motion:

 I move the Board of Supervisors request that the Planning Commission make a recommendation to the Board of Supervisors within 180 days on the ordinance to enact § 22-17-21 to add supplemental regulations for small scale solar generation facilities, minor scale solar generation facilities and utility scale solar generation facilities.

# **Extension of time for Board to consider applications**

- The Planning Commission discussed the two resolutions at its meeting on March 12, 2024 and requested time to meet with the community and staff to discuss the amendments to the County Code.
- The public hearing for White Oak Solar, LLC was held on November 8, 2023 by the Planning Commission but has been deferred until June 11, 2024.
- Virginia Code Section 15.2-2286- "In any county having adopted such zoning ordinance, all motions, resolutions or petitions for amendment to the zoning ordinance, and/or map shall be acted upon and a decision made within such reasonable time as may be necessary which shall not exceed 12 months unless the applicant requests or consents to action beyond such period or unless the applicant withdraws his motion, resolution or petition for amendment to the zoning ordinance or map, or both."
- Therefore, the Board has 12 months to act upon the application of White Oak Solar unless the application consents to further deferral.

# Resolution to delay consideration of applications

- The resolution would delay consideration by the Board of Supervisors of all applications for minor scale and utility scale solar generation facilities until the 2nd meeting of October 2024, or such earlier time as the Board determines.
- This would still meet the requirements of acting upon the application of White Oak Solar within 12 months of the public hearing.
- This delay would give the Planning Commission and the Board of Supervisors time to consider amendments to the County Code regarding solar generation facilities.

# **QUESTIONS?**