

COUNTY OF YORK

MEMORANDUM

DATE: May 1, 2023

TO: Ann Thomas, Commissioner of the Revenue
Candice Kelley, Treasurer

FROM: Neil A. Morgan, County Administrator 

SUBJECT: 2023 Personal Property Tax Relief

On November 15, 2005, the Board of Supervisors adopted Ordinance No. 05-28 to implement the 2004-2005 changes to the Personal Property Tax Relief Act (PPTRA) of 1998. Under the provisions of Ordinance No. 05-28, the Board adopted the specific relief method of computing and reflecting tax relief applied at a single rate across the board to the first \$20,000 of qualifying vehicle value.

On February 23, 2006, the Auditor of Public Accounts issued its report on the Personal Property Tax Relief Program in which York County's annual pro-rata share of state relief is certified at \$8,741,680.

The statute of limitations on the use of the 2019 Personal Property Tax Relief (PPTR) funds has expired. The amount of PPTR applied for the year 2019 was less than the funds available. Therefore, there is a surplus of \$304,470 that will be rolled forward to the 2023 PPTR allocation, increasing it to \$9,046,150. The statute of limitations on years 2020 to 2022 has not expired. Once passed, any funding remaining will be available for use in subsequent years.

Based on the assessed property values for qualifying vehicles you provided to the Director of Finance, the total state tax relief for tax year 2023, including the amount of positive rollover from 2019, equates to approximately 43.0 percent of the tax assessed on the first \$20,000 of the value of the qualifying vehicles in accordance with Ordinance No. 05-28. In accordance with the Board's direction, the percentage of state relief should be stated on the face of the tax bills. The Code of Virginia states that each taxpayer's bill must include a statement that the source of the credit received is the Commonwealth's PPTRA program.

The state relief percentage increased for the tax year 2023 compared to the 2022 tax year. In applying the ordinance consistently each year, it would be expected that the relief percentage would decrease over time because the number of vehicles that would qualify for the relief increases with no change in the base amount to be distributed. Due to the drop in assessed values of qualifying properties on average, the relief percentage increased this year.

Based on the assessed values your office provided to the Director of Finance in the past,

the following are the current and previous five years of tax relief percentages applied:

Tax Year	Tax Relief Percentage
2023	43.0%
2022	40.5%
2021	48.5%
2020	52.0%
2019	54.0%
2018	53.0%

Thank you for your help in implementing these procedures and requirements.

Owens/3268

Copy to: York County Board of Supervisors
Theresa S. Owens, Director of Finance

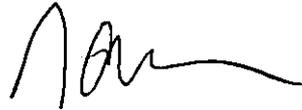
COUNTY OF YORK

MEMORANDUM

DATE: May 5, 2023

TO: York County Board of Supervisors

FROM: Neil A. Morgan, County Administrator



SUBJECT: Communication from Williamsburg Regional Library

As we have discussed in recent months, the Williamsburg Regional Library is planning for new facilities. Assistant County Administrator Brian Fuller and I have participated in some facilitated meetings to explore the envisioned project scale, locations, timing, and financial arrangements. The attached resolution from the Library Building Committee is a follow-up to that process, and I am sharing it with the Board of Supervisors as requested.

Not surprisingly, those envisioning these new facilities would like York County to commit to a capital contribution. Brian and I have pointed out some of the constraints and concerns that York County would need to see addressed before making such a commitment. First and foremost, the current “senior partners,” James City County and Williamsburg, have not made any decisions regarding these facilities. York staff has pointed out that fundamental project decisions should be made by the current full partners before anyone could reasonably expect commitments from York County. Our concerns include the growing cost of our operating budget commitment under current arrangements and the fact that the Williamsburg Regional Library system does not allow open access to its libraries to non-residents, whereas all other Peninsula libraries do. In other words, the County pays \$800,000 annually so that our residents can use the WRL system, whereas James City County and Williamsburg residents may access our two libraries at no cost.

We have suggested some ideas about how York could participate if these concerns could be addressed. One example would be to “freeze” our operating contribution and incrementally provide a capital contribution thereafter. There are many other possibilities we could explore once James City County and Williamsburg determine how they wish to proceed. The Board of Supervisors can anticipate further discussions regarding this topic in the future.

Attachment:

- Letter from Williamsburg Regional Library, dated April 28, 2023.

Copy to: Mark Bellamy, Deputy County Administrator
Brian Fuller, Assistant County Administrator
Theresa Owens, Director of Finance

April 28, 2023

Mr. Neil Morgan, County Administrator
York County Administration
PO Box 532
Yorktown, Virginia 23690

Dear Mr. Morgan,

The Williamsburg Regional Library Board of Trustees is very pleased that representatives from the three jurisdictions participating in a Library Building Committee were able to reach a unanimous recommendation on a proposed plan to move forward with new library facilities. We believe the new two-building plan, with the replacement Williamsburg Library design beginning this year, and a new James City County Library being constructed in the next five years, is a great shared vision for the future of our library system. Two new library buildings of 35,000 sf or greater will strategically position our library system with the urgently needed modern spaces and cutting-edge amenities to provide outstanding library services to both existing and future residents.

The Board of Trustees is appreciative of the spirit of regional cooperation and the committee proposal for shared capital contributions between the jurisdictions, which demonstrates a strong regional commitment, and the level of collaboration needed to build a great library system into the future. We believe that a contribution from James City County and a potential York County contribution to the new Williamsburg facility recognizes the many decades that the Williamsburg facility has been the primary service point for James City County and upper York County residents. The construction of a new and outstanding Williamsburg Library facility will continue to serve both James City County and York County residents, resulting in significant long-term capital cost savings to both jurisdictions. In turn, a capital contribution from the City of Williamsburg to a new James City County facility recognizes that City residents will continue to benefit from the outstanding regional resources and facilities.

The Board of Trustees respectfully requests that the attached resolution, adopted at the April 26 meeting, be shared with each governing board, and that each jurisdiction take definitive steps to formalize this agreement expeditiously. Timely action will ensure the necessary forward momentum to enable the design of the new Williamsburg Library to begin this summer with clarity regarding size and funding. A finalized agreement will also allow the Friends of the Williamsburg Regional Library Foundation to begin fundraising efforts to provide an additional level of excellence to both projects. As always, thank you for your ongoing support of WRL and for all your many efforts on behalf of area residents.

Sincerely,



Jean Stettler

Chair of the Board of Trustees

Cc: Mr. Andrew Trivette, City of Williamsburg City Manager
Mr. Scott Stevens, James City County Administrator

5/4/23
(s)
INS

**RESOLUTION
LIBRARY BUILDING COMMITTEE RECOMMENDATION**

WHEREAS, the Williamsburg Regional Library Board of Trustees recognizes the value and success of the Williamsburg Regional Library system and the significant benefits provided by regional funding and cooperation; and

WHEREAS, the Williamsburg Regional Library Board of Trustees exercised due diligence in studying and documenting the need for new library facilities to serve the existing and future population, to meet the square footage facility requirements set forth in the Virginia Standards for Public Libraries, and to implement the WRL Strategic Priorities for public service; and,

WHEREAS, the Williamsburg Regional Library Board of Trustees convened a regional Library Building Committee with representatives from the City of Williamsburg, James City County, York County, Library Board officials, the Friends of WRL Foundation President, and library staff to facilitate a regional discussion and a recommendation for the funding and construction of new library facilities; and

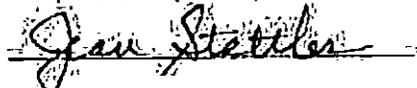
WHEREAS, the Library Building Committee unanimously agreed upon a two-phased building plan which will result in two newly constructed library buildings, at least 35,000 SF each; Phase I to replace the existing Williamsburg Library and Phase II to establish a new facility in James City County; and

WHEREAS, the Library Building Committee recommends that the building projects be jointly funded, with James City County contributing capital funding to the City of Williamsburg to construct the replacement Williamsburg Library facility; and the City of Williamsburg contributing capital funding to construct the new facility in James City County; and with York County's capital contributions to be determined; and

WHEREAS, the Library Building Committee recommends the design of the replacement Williamsburg Library begin as planned in FY 2024, and design of a second library in James City County begin within a five-year timeframe; now, therefore, be it

RESOLVED, the Williamsburg Regional Library Board of Trustees endorses the recommendation of the Library Building Committee and respectfully requests that the governing bodies of City of Williamsburg, James City County, and York County enter into a formal agreement to implement the Library Building Committee's recommendation. The Williamsburg Regional Library Board of Trustees respectfully encourages York County to consider capital contributions to the construction of the Williamsburg Library facility.

Adopted on April 26, 2023



Jean Stettler, WRL Board of Trustees Chair

New Vision for our Library System

Two New Libraries – 35K SF Each

PHASE I – Williamsburg (\$35M)

- City of Williamsburg - \$20M
- James City County - \$10M
- Friends Foundation - \$1.75M to \$3.5M
- York County - ?

PHASE II – JCC (\$40M)

- James City County - \$36M
- City of Williamsburg - \$2M
- Friends Foundation - \$2M to \$4M
- York County - ?

- **Build Williamsburg first then JCC (3 to 5yrs later)**

- **Williamsburg to have a theatre – JCC TBD**

- **Revise branding for library system**

- **Operating cost same for new Williamsburg facility**

COUNTY OF YORK

MEMORANDUM

DATE: May 5, 2023

TO: York County Board of Supervisors

FROM: Neil A. Morgan, County Administrator 

SUBJECT: Riverwalk Restaurant/Water Street Grille Renovation

You may recall our disappointment last year that no bids were received for the project to renovate Riverwalk Restaurant/Water Street Grille. In my October 3, 2022, memorandum to the Board, I shared the proposed approach on how to move the project forward this year.

I am pleased to share that the rebid for the project has been posted, and bids are due from contractors on Tuesday, May 30. Upon receipt and review of the bids, the Economic Development Authority is anticipated to take action to award the project in the June to July time frame. This will allow the contractor to proceed with certain exterior portions of the work before the restaurant's closure on Tuesday, September 5, the day after Labor Day. At that point, the contractor will have full access to the space and will be able to work toward project completion in May 2024.

In order to help address one of the challenges that may have kept contractors from bidding last year and to meet the deadline for substantial completion on the project, orders have already been placed for select items with long lead times, such as the rooftop HVAC units, kitchen equipment, and backup generator. Delivery times for these items should generally align with when they will be required during construction.

We are confident that our approach in leading the current procurement opportunity will elicit multiple bids from qualified contractors. We have already seen an increase in the number of engaged contractors through the pre-bid activities compared to last year's efforts.

As a reminder, funding for this project is split between the EDA and the long-term lessee for the space, Marconn Enterprises, with Marconn contributing 37.5 percent of the total project construction costs. EDA funding for the project has previously been appropriated through Board of Supervisors' actions to approve the County CIP and operating budgets. I will provide additional updates as appropriate

Olsen/3525