

ORDINANCE NO.

AN UNCODIFIED ORDINANCE ESTABLISHING TEMPORARY ROUNDING AND ACCOUNT-ADJUSTMENT PROCEDURES FOR CASH PAYMENTS DUE TO THE REDUCED AVAILABILITY OF PENNIES

WHEREAS, the United States Mint ceased production of circulating pennies on November 12, 2025, resulting in a sustained reduction in the supply of pennies across the economy; and

WHEREAS, the County continues to accept cash payments for taxes, fees, and services, but the diminishing availability of pennies impairs exact-change cash transactions, causing operational and equity challenges; and

WHEREAS, Chapter 713 of the 2026 Acts of Assembly (HB954) authorizes localities to adopt temporary ordinances allowing the rounding of cash transaction totals and the write-off of amounts less than five cents, and requires that such ordinances expire no later than July 1, 2027; and

WHEREAS, Virginia Code § 6.2-200.1 allows rounding procedures generally, and § 2 of Chapter 713 provides specific legislative authority for temporary penny-related adjustments;

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of Albemarle County, Virginia that:

1. **Definition of Cash Transaction.** A “cash transaction” means any transaction that results in a payment or transfer of cash between the County and another person.
2. **Rounding Process for Sales of Goods or Services.** Any County department that sells goods or services may round the total sale price when a cash transaction is involved, in accordance with this ordinance (the “Rounding Process”).
3. **Adjustment Process for Account-Based Payments.** The Office of Revenue Administration, or any other County department that issues bills or maintains accounts for taxes or other charges owed, may adjust such bills or account balances when they are paid by a cash transaction, in accordance with this ordinance (the “Adjustment Process”).
4. **Department Notice Requirement.** Before implementing either process, a department head or their designee must notify the Department of Finance and Budget, using the form prescribed by that Department.
5. **Uniform Application and Discontinuation.** Once implemented, a department must apply the Rounding Process or Adjustment Process uniformly for all of its cash transactions. A department may discontinue either process only after providing written notice to the Director of Finance and Budget or their designee.
6. **Rounding Process for Non-Account Transactions.** For cash transactions not associated with an account, a department implementing the Rounding Process must apply the following:
 - a. If the total transaction amount, including taxes, ends in one, two, three, or four cents, the amount must be rounded down to the nearest cent ending in zero (\$0.00).
 - b. If the total transaction amount, including taxes, ends in six, seven, eight, or nine

cents, the amount must be rounded down to the nearest cent ending in five (\$0.05).

7. **Adjustment Process for Account-Based Transactions.** For cash payments made toward a bill or account balance, the department implementing the Adjustment Process must apply the Rounding Process described in Section 6. Once the cash transaction is completed, the department must adjust the bill or account balance to zero, reflecting the rounded cash payment, in accordance with policies and procedures established by the Department of Finance and Budget.

This ordinance will take effect upon adoption and remain in effect through July 1, 2027, unless sooner rescinded by the Board.

State Law reference— Va. Code § [6.2-200.1](#), § [6.2-200.2](#)

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of _____ to _____, as recorded below, at a regular meeting held on _____.

Clerk, Board of County Supervisors

	<u>Aye</u>	<u>Nay</u>
Ms. Duncan	_____	_____
Mr. Gallaway	_____	_____
Ms. LaPisto-Kirtley	_____	_____
Ms. Mallek	_____	_____
Mr. Missel	_____	_____
Mr. Pruitt	_____	_____