

To: Board of Supervisors  
From: C. McGarry  
Re: County Administrator's Report for December 16, 2025 Board Meeting

**A. DSS Building Project:** The site has been cleared, graded, and other sitework is underway as weather permits. The wet weather has impacted this progress for the time being.

**B. Department of Social Services CPS Data:**

Agency CPS Referral Data for November is shown below. Total referrals received were elevated due to a case that received multiple duplicate referrals; which necessitated that the duplicates be screened out, causing that percentage to be high. Another referral was screened out due to it being in Albemarle's jurisdiction. Other Departmental data is provided with the monthly report submitted to the Board.

**Total Referrals Received = 24**

Validated = 9

Screened out = 15

Percentage Validated = 38%

Percentage Screened Out = 62%

**Results of Referrals Validated:**

Investigations = 2

Family Assessments = 7

Percentage Investigations = 22%

Percentage Family Assessments = 78%

Applications for the Local DSS Advisory Board are still being taken with potential appointment being in January.

**C. Christmas Lights:** Thank you to CVEC and County Maintenance staff for the Christmas lights installation. Maintenance staff installed lights where they were able to safely assess existing pole brackets and connections for safe installation. After this holiday season, we can circle back to determine how many poles may need electrical work done for next year. County staff will plan for taking down the Lovington/Shipman lights by January 9th, weather permitting, and will coordinate with CVEC to do the same as their schedule permits.

**D. 2026 Reassessment:** 2026 Reassessment notices have been mailed out and Assessors are conducting appeal reviews through December 18<sup>th</sup>. Procedures for appealing to the Assessors and Board of Equalization are provided on the notices and we have posted the attached FAQs regarding the re-assessment. It is important to note that the reassessment determines your property's fair market value, but **your actual tax bill depends on the tax rate set annually by your local Board of Supervisors. The Nelson County Board of Supervisors will evaluate its budgetary needs and 2026 real estate tax rates will be set sometime in mid-April of 2026. Proposed changes in tax rates require a public hearing prior to them being set by the governing body.**

**E. FY25 Region Ten Cooperative Projects fund with Opioid Abatement Authority Funding:** Nelson participates with other Region Ten CSB localities in Opioid Abatement Authority grants initiated in FY25 to provide (1) Community Outreach Services and (2) expansion of the Crisis Response & CITAC services at the Region Ten Crisis Receiving Center (CRC). In FY25 183 Nelson County residents were served in program (1) and 9 residents served by program (2). While a local match IS NOT required for these grants, Region Ten staff has asked if Nelson would like to contribute some of our Direct Opioid Settlement distribution funds in order to strengthen the FY27 renewal application that will be submitted in March 2026. We have received \$21,099 in additional unexpected payments from the Deficiency Fund (funds remaining after payments to counsel) and staff recommends contributing \$5,000 - \$10,000 of these funds to the FY27 renewal application. The Board's advisement on this contribution is requested. **(see attached Region Ten report and email)**

**F. NCCDF Family Assistance Program Report:** As of November 18<sup>th</sup>, requests for assistance from 48 families have been received totaling just over \$24,000. Of those, 26 families have been assisted for a total of \$11,423.68 or an average of \$423.10 per family.

Assistance has been distributed as follows:

Tax Payment	1	\$500.00
Rent	9	\$3,716.57 (avg. \$412.95)
Utility	16	\$7,194.16 (avg. \$449.64)
Fees (AEP)		\$12.95

Family characteristics are:

Average age of HOH - 57  
Elderly 41.4%  
White 68.9%  
Black 31%  
Avg. Gross Income \$15,027  
AMI 17.7%  
Disability - 24%  
Under 18 (in family) 41%

Including the admin fee of \$2,500, \$13,923.68 of the \$25,000 allocation has been expended with the balance estimated to be spent by early February.

**G. Meals and Lodging Tax Collection & Lodging Entity Tracking:** See Attached Charts - # of Lodging Units went from 820 to 826. Rental Scape is the selected STR monitoring and tracking software platform and staff is in process with its procurement.

**H. Staff Reports:** Department and office reports for November have been provided.

## REASSESSMENT FREQUENTLY ASKED QUESTIONS (FAQs):

The Virginia reassessment process for localities involves a systematic review of all real property to ensure values align with fair market conditions as required by state law.

- **What is a general reassessment and why is it conducted?**

A reassessment is the process of revising the assessed value of real estate property to keep the value consistent with what the property is worth on the open market (fair market value). It ensures that the real estate tax burden is distributed fairly and equitably among property owners based on current market conditions, as mandated by the [Code of Virginia § 58.1-3201](#).

- **How often are reassessments conducted in Virginia?**

The [Code of Virginia](#) requires a general reassessment at least every six years for counties and every four years for cities. Local governing bodies can opt for more frequent intervals, such as annual or biennial assessments.

- ❖ **The Nelson County Board of Supervisors has set its reassessment cycle at every 4 years.**

- **Will a new reassessment necessarily mean my taxes go up?**

Not necessarily. The reassessment determines your property's fair market value, but **your actual tax bill depends on the tax rate set annually by your local Board of Supervisors.**

- ❖ **The Nelson County Board of Supervisors will evaluate its budgetary needs and 2026 real estate tax rates will be set sometime in mid-April of 2026. Proposed changes in tax rates require a public hearing prior to them being set by the governing body.**

- **How is the new assessment value determined?**

Assessors use mass appraisal techniques, including comprehensive sales studies of comparable properties in similar neighborhoods, income and expense information for commercial properties, and the cost approach. Appraisers consider location, condition, economic factors, and highest and best use of the property. An appraiser may visit your property to verify exterior data and take pictures.

- ❖ **See Nelson County 2026 Reassessment [Methodology](#) here:**  
<https://www.nelsoncounty-va.gov/wp-content/uploads/2025/12/Methodology.pdf>

- **How is an assessment different from a private appraisal or sales price?**

A sales price is the actual amount a buyer pays. A private appraisal is a detailed, single-property valuation often used for mortgages or sales. An assessment is a mass appraisal for tax purposes that emphasizes equity and uniformity across similar properties within a jurisdiction, based on the market conditions at the time of the general reassessment.

- **How can I find out my new assessed value?**

Official reassessment notices detailing the new property values are mailed to the owner of record after all field work is complete. These notices are typically sent several months before the new value goes into effect.

- ❖ Nelson County notices were mailed out in late November 2025. **The values on these notices DO NOT reflect “Land Use” assessments. New values are effective January 1, 2026.**
- ❖ You may also review your values by looking at the Reassessment Book that is available in the Nelson County Circuit Court Clerk’s Office at 84 Courthouse Square, Lovington VA. 22949

- **How can I appeal my reassessment value?**

If you believe your assessment is incorrect, you have several steps for appeal:

1. **Informal Hearing:** You can first schedule an informal hearing with the local reassessment office during a specified window of time noted on your notice as follows:
  - You can file your appeal immediately and it must be received no later than **Thursday, December 18, 2025.**
  - The assessors will be reviewing all appeals from **December 8, 2025 through December 19, 2025.**
  - Appeals will only be accepted by email or mail. Submit your appeal by mail to: **Nelson County Reassessment Office, P. O. Box 336, Lovington, VA 22949** OR by email to [NelsonCounty2026@vgsi.com](mailto:NelsonCounty2026@vgsi.com).
  - Please make sure to include your “Map Number” as shown above on all written appeals. In case the assessor needs to contact you, also please include a daytime phone number where you can be reached on all appeals. In your appeal, you may include a letter, an appraisal, pictures, or any other information that you would like the assessor to review. A tear off block has been provided at the bottom of your assessment notice for your convenience in filing an appeal.

2. **Board of Equalization (BOE):** If you still disagree, you can file a formal appeal with the local Board of Equalization, an independent group appointed by the Circuit Court.

- Nelson County's Board of Equalization (BOE), whose members are appointed by the Nelson County Circuit Court, will review any appeals that are not resolved by appealing to the Reassessment Office. **Dates for these hearings will be advertised in the local newspaper, on the Nelson County website at [www.nelsoncounty-va.gov](http://www.nelsoncounty-va.gov), and posted in the Commissioner of the Revenue's Office.**
- The deadline to file applications for equalization with the BOE is **April 15, 2026**, and the BOE will be scheduling hearings in early 2026.
- In any appeal to the BOE of an assessment of residential property, **[Section 58.1-3331](#) of the Code of Virginia** requires that owners with less than four residential units be given a 45-day notice prior to their hearing date. These owners will have the option to request a hearing date earlier than 45 days from the date the appeal is made by signing a waiver agreeing to waive the required 45-day notice in advance of their hearing date.

3. **Circuit Court:** The final step in the appeals process is petitioning the local Circuit Court for judicial review.

- Appeals must be supported by evidence, such as sales of comparable properties, rather than complaints about the tax rate or an inability to pay.
- Values may be raised, lowered, or remain unchanged as a result of appeals.

**For specific information regarding your property's assessment, tax rates, or local deadlines, contact the Commissioner of the Revenue or Tax Assessor office directly.**

**Nelson County Reassessment Office**

**Phone: (434) 260-9020**

**Email: [NelsonCounty2026@vgsi.com](mailto:NelsonCounty2026@vgsi.com)**

## Two Cooperative Agreement Projects



## COMMUNITY OUTREACH



## CRISIS RESPONSE AND CITAC EXPANSION

## Nelson County Impact

The goal of the **Community Outreach Cooperative Agreement Project** is to provide community outreach and support through responding to people in the community at the right time, in the right setting, with behavioral health expertise to support, engage, and link to appropriate longer-term services. The community response teams provide episodic support for disconnected individuals who are not functioning well in the community, and outreach to consumers who would benefit from a high-touch team to engage in services. **In FY 25, there were 183 Nelson County residents served through this program.** The outreach staff worked closely with local businesses who come into contact with individuals who are at high risk for overdose, including the gas station in Shipman and the McDonalds gas station in Lovington. Nelson residents were also reached through participation in the Nelson County Health Fair, National Fentanyl Awareness Day and International Harm Reduction Day outreach events.

The goal of the **Crisis Response & CITAC Expansion Cooperative Agreement Project** is to provide the appropriate level of assessment and support to people who are experiencing a psychiatric emergency while diverting from involuntary inpatient hospitalization where appropriate. This is currently being achieved through Region Ten's Crisis Receiving Center (CRC). This service leads to decreased reliance on law enforcement, diversion from hospitalization and incarceration for people experiencing a psychiatric emergency, as well as increased and improved connection to services and supports. **In FY 25, there were 9 Nelson County residents served through this program.** Other notable highlights include success in securing psychiatric hospital admissions for voluntary minors directly from the CRC, bypassing the need for emergency department involvement, and also receiving a pivotal expansion grant from DBHDS to support development of a 23-hour service program that will enable 24/7 crisis services.

**162 Harm Reduction Kits Distributed**

The Community Outreach team distributed kits containing Narcan and fentanyl test strips. This is significantly higher than the amount of kits distributed last fiscal year in Nelson County.

**192 Nelson Residents Served**

Both Cooperative Agreement projects served a total 192 of Nelson County residents in FY 25.

**More than 200 Opioid Overdoses Reversed**

Regional EMS data revealed that through partnership and collaboration across all localities a significant number of overdoses were reversed compared to the previous fiscal year.

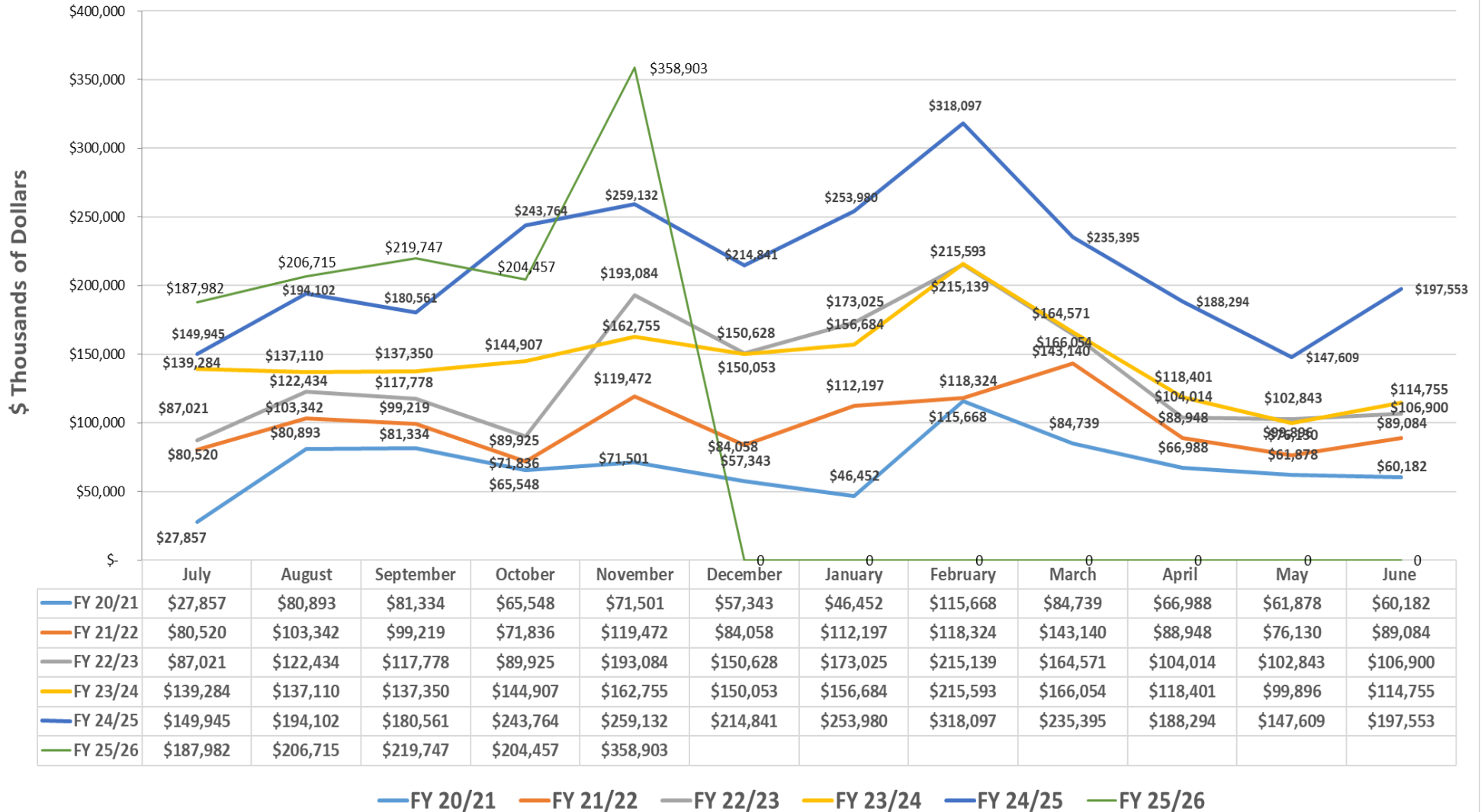


# November 2025 Collection – December 16, 2025 BOS Report

## Transient Occupancy Tax Collection - Monthly Trend By Fiscal Year

\*Amounts Shown Reflect Payments for Prior Month(s) Tax Levy

\*\* TOT Tax Rate Changed from 5% to 7% Effective July 1, 2024

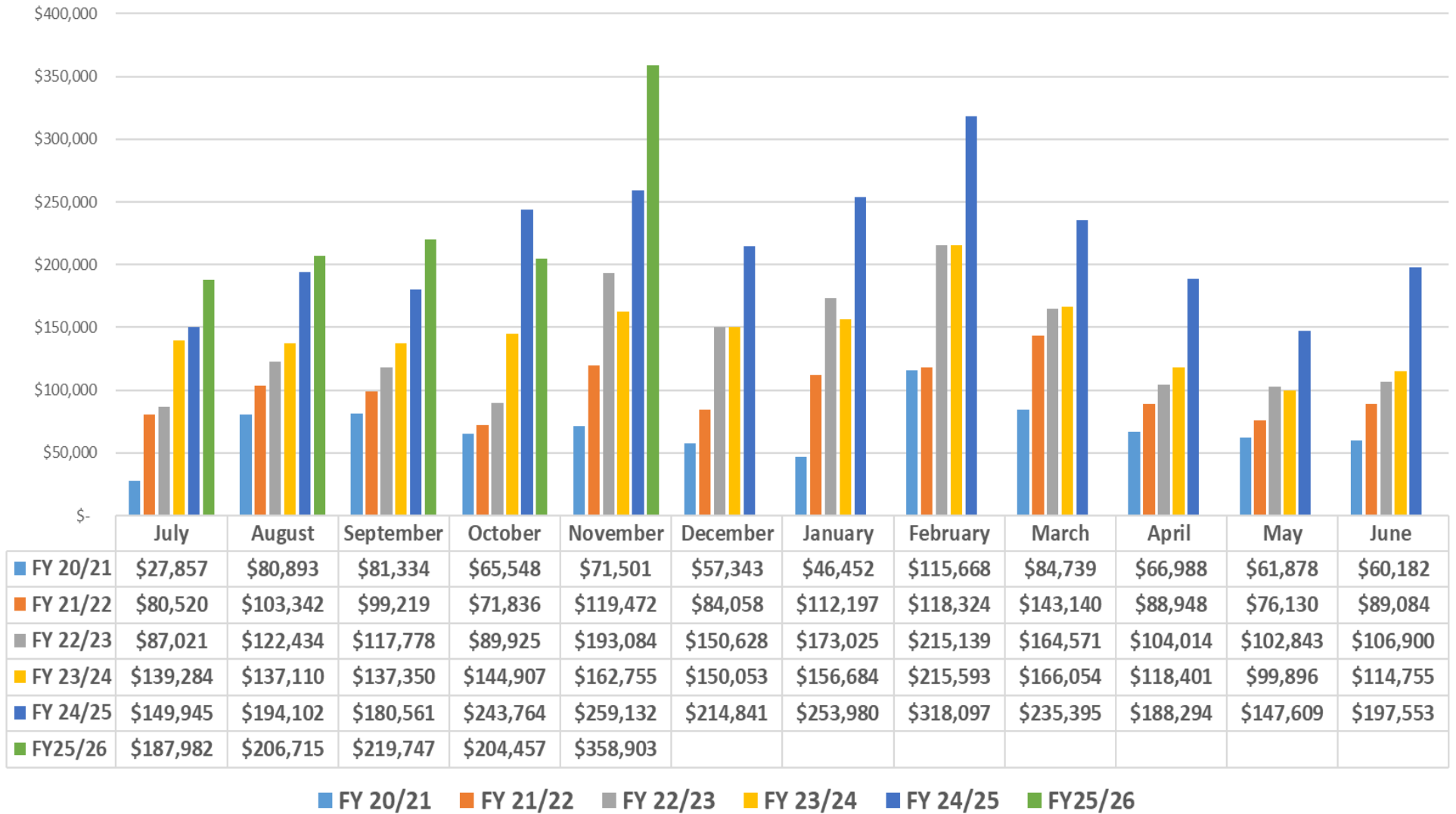


## November 2025 Collection – December 16, 2025 BOS Report

### Transient Occupancy Tax Collection by Month and Fiscal Year

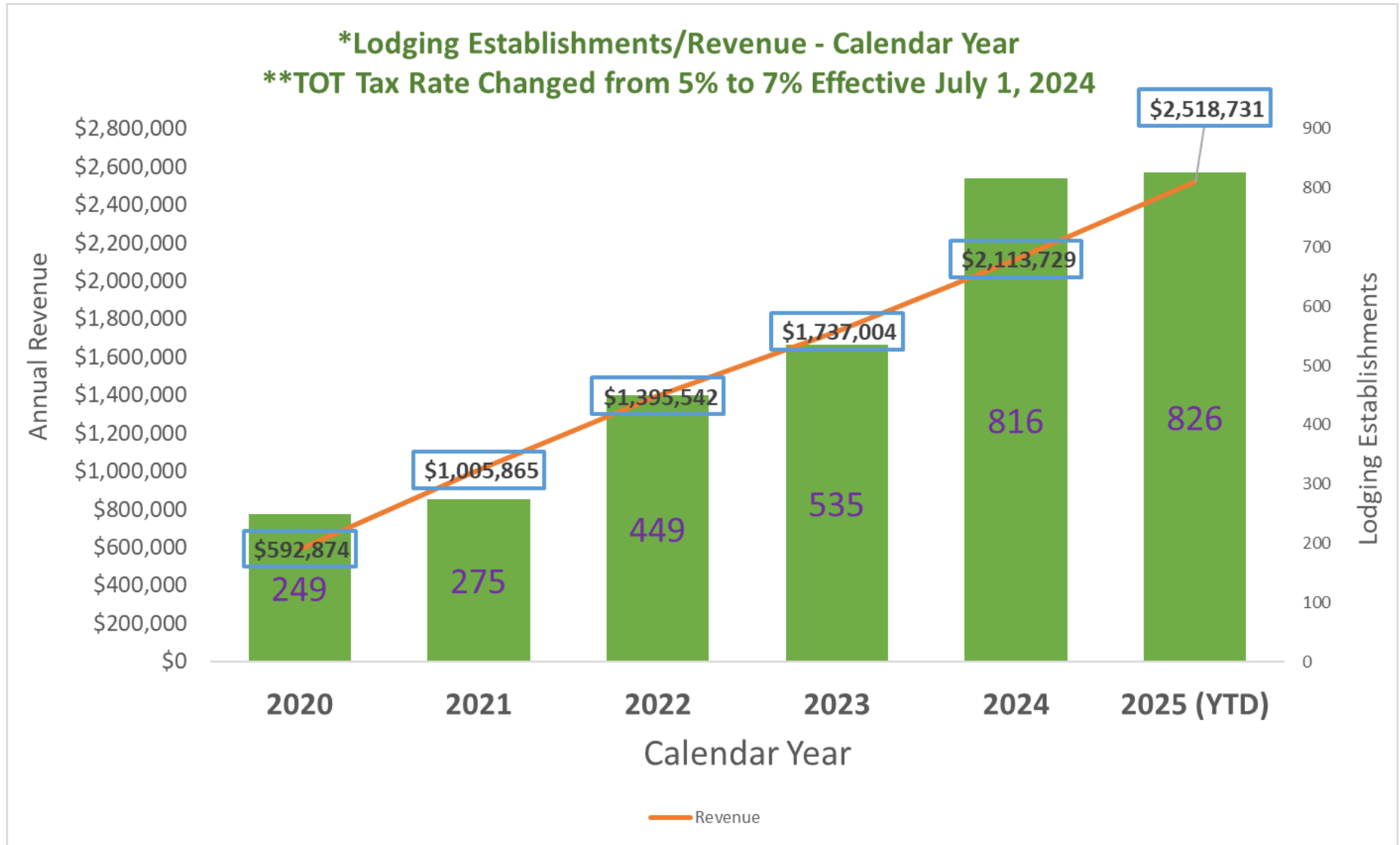
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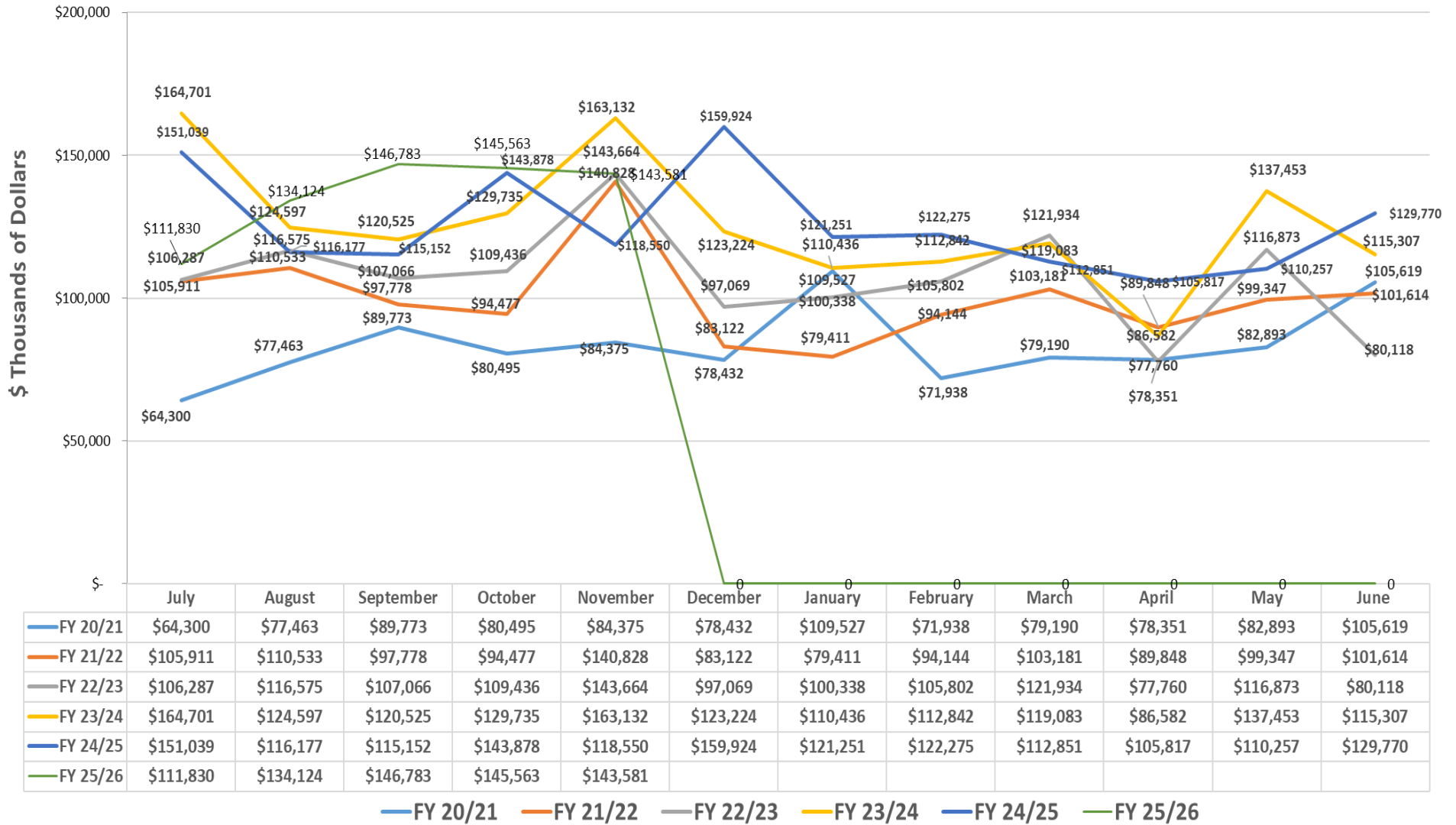


\*Lodging Establishments is the number of businesses who are registered with the Commissioner of the Revenue for lodging in Nelson County. This number is up 5 from 821, in the previous month's report. The number includes businesses who may have multiple properties who remit for all units with one payment. Some businesses remit their taxes quarterly, and due to their start date, may not be on a January-March-June-September schedule. Many businesses utilize services such as AirBnB who remit on their behalf and by State Code, these revenues are only to be disclosed in aggregate; no personal information can be shared (State Code Section 55.1-1209).

# November 2025 Collection – December 16, 2025 BOS Report

## Meals Tax Collection - Monthly Trend By Fiscal Year

\*Amounts Shown Reflect Payments for Prior Month(s) Tax Levy



## November 2025 Collection – December 16, 2025 BOS Report

### Meals Tax Collection by Month and Fiscal Year

\*Amounts Shown Reflect Payments for Prior Month(s) Tax Levy

