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Director of Finance and  
Human Resources

**AGENDA  
NELSON COUNTY BOARD OF SUPERVISORS  
APRIL 16, 2026**

**THE CONTINUED MEETING CONVENES AT 7:00 P.M. IN THE  
GENERAL DISTRICT COURTROOM AT THE COURTHOUSE IN LOVINGSTON**

- I. CALL TO ORDER**
- II. PUBLIC HEARING**
  - A. Proposed 2026 Real Property Tax Rate
- III. ESTABLISHMENT OF 2026 TAX RATES (R2026-35)**
- IV. ESTABLISHMENT OF 2026 PERSONAL PROPERTY TAX RELIEF (R2026-36)**
- V. OTHER BUSINESS (AS PRESENTED)**
- VI. ADJOURN AND CONTINUE TO APRIL 22, 2026 AT 5:00 P.M. FOR A JOINT WORK SESSION WITH THE PLANNING COMMISSION.**

# 2026 REAL PROPERTY TAX RATE PUBLIC HEARING

April 16, 2026 Board of Supervisors Meeting

# 2026 REAL PROPERTY REASSESSMENT EFFECTIVE JANUARY 1, 2026

**Statutory Authority: § 58.1-3252. In counties.**

*There shall be a general reassessment of real estate every four years or, if determined by majority vote of a county's board of supervisors, every three years. Any county that has a total population of 50,000 or less may elect by majority vote of its board of supervisors to conduct its general reassessments at either five-year or six-year intervals. In addition, Augusta County and Bedford County may elect by majority vote of their respective board of supervisors to conduct their general reassessments at either five-year or six-year intervals.*

*Nothing in this section shall affect the power of any county to use the annual or biennial assessment method as authorized by law*

- **The County is on a 4-year reassessment cycle and the last reassessment was effective January 1, 2022**

## 2026 REAL PROPERTY REASSESSMENT EFFECTIVE JANUARY 1, 2026

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.

## 2026 REAL PROPERTY REASSESSMENT EFFECTIVE JANUARY 1, 2026

- Assessments of 16,613 parcels were conducted by Wampler-Eanes Appraisal Group (acquired by Vision Government Solutions) from October/November 2024 to October/November 2025
- Notices of Assessment were mailed out to property owners in November 2025
- Informal hearings with Assessors were held in December 2025
- Reassessment Book certified by the Department of Taxation December 31, 2025 and is effective January 1, 2026
- Board of Equalization hearings were conducted in March 2026 and has scheduled dates for May 2026

# 2026 REAL PROPERTY REASSESSMENT EFFECTIVE JANUARY 1, 2026

- The overall change in total real property values from 2025 to 2026 was **26.6%**
  - This increase includes tax-exempt property values and values before “land use” valuations are applied
- The change in **taxable** real property values from 2025 to 2026 was **31.5%**

**Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.**

2025 Adjusted Taxable Values from 11/14/25 Report	\$ 3,242,999,998	
2026 Adjusted Taxable Values from 12/31/25 Report	<u>\$ 4,265,402,098</u>	<b><u>% Change</u></b>
<b>Increase in Total Adjusted Values</b>	<b>\$ 1,022,402,100</b>	<b>31.5%</b>

## 2026 PROPOSED REAL PROPERTY TAX RATE

2026 Tax Levy at .65/\$100 Taxable Value	\$ 27,725,114	
2025 Tax Levy at .65/\$100 Taxable Value	<u>\$ 21,079,500</u>	<u>% Change</u>
<b>Increase in Tax Levy From 2025 to 2026</b>	<b>\$ 6,645,614</b>	<b>31.5%</b>
<b>Tax Equivalent Increase at .65/\$100 Value (Cents)</b>	<b>\$ 15.58</b>	
<b>2026 Tax Value of Penny</b>	<b>\$ 426,540</b>	

The calculated real property tax rate that would effectively equalize the increase in values is approximately \$0.495/\$100 value.

# 2026 PROPOSED REAL PROPERTY TAX RATE

- A proposed real property tax rate of \$0.58/\$100 value was authorized for public hearing by the Board of Supervisors on March 18, 2026 – an effective **17.33%** increase.
- *Pursuant to Virginia State Code §58.1-3321, a public hearing will be held when the general reassessment of real property by a county, city, or town would result in an increase of one (1) percent or more in the total real property tax levied.*
  - *Notice of any public hearing held pursuant to this section shall be given at least seven (7) days before the date of such hearing by the publication of a notice in (i) at least one newspaper of general circulation in such county or city and (ii) a prominent public location at which notices are regularly posted in the building where the governing body of the county, city, or town regularly conducts its business*
  - **Notice was given in the April 2<sup>nd</sup> edition of the Nelson County Times, posted at the Courthouse entryway, and the County's website concurrently; providing 14 days' notice prior to the public hearing**

## 2026 PROPOSED REAL PROPERTY TAX RATE

- **Assessment Increase:** Total assessed value of real property, excluding additional assessments due to new construction or improvements to property and any adjustments, exceeds last year's total assessed value of real property by 31.5 percent. This increase also excludes assessed non-taxable real property values and special levies related to real property in the agricultural land use valuation program.
- **Lowered Rate Necessary to Offset Increased Assessment:** The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$0.495 **Cents** per \$100 of assessed value. This rate will be known as the “lowered tax rate”.

# 2026 PROPOSED REAL PROPERTY TAX RATE

- **Effective Rate Increase:** The County of Nelson proposes to adopt a tax rate of **\$0.58 Cents** per \$100 of assessed value. The difference between the lowered tax rate of \$0.495 Cents per \$100 of assessed value and the proposed rate would be **\$.085 Cents** per \$100 or **17.33** percent. This difference will be known as the “effective tax rate increase”.
- The 17.33 percent “effective tax rate increase” would be effective January 1, 2026. This 17.33% represents an average appreciation in market value per year of 4.33% for the **PAST** four (4) year assessment period.
- **Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.** For any tax rate lower than \$0.65 Cents per \$100, owners of property in the County’s land use valuation program will have a reduced tax obligation.
- **Proposed Total Budget Increase:** Based on the proposed real property tax rate and changes in other revenue, the total budget of the County of Nelson will exceed last years by **8.21** percent.
- A public hearing on the County’s proposed FY27 budget is planned for May 12, 2026 and will be publicly noticed and conducted pursuant to Virginia State Code §15.2-2506

## 2026 PROPOSED REAL PROPERTY TAX RATE

The proposed tax rate of \$0.58 Cents is anticipated to provide an equivalent of \$3.6 Million in new real estate tax revenue.

- This \$3.6 Million is new revenue in tax year 2026 and remains part of the real property tax base in each subsequent tax year before the next reassessment, assuming the tax rate remains at \$0.58 Cents over the next four (4) years.
  - *It is important to note that as this revenue is allocated budgetarily for recurring expenditures (i.e.: the expenditure base increases), the unallocated funds decline on an annual basis in the subsequent years.*
- The Board of Supervisors has indicated its intent to maintain its practice of setting a real property tax rate that is in effect until the next real property reassessment, currently scheduled for 2030; however, this is subject to annual consideration.

# 2026 PROPOSED REAL PROPERTY TAX RATE

The Board has discussed that this revenue could serve to partially cover:

- One-time costs for deferred maintenance/replacement of property, equipment, and technology such as:
  - Public Safety, Emergency Services & Law Enforcement equipment, technology, and service vehicles
  - Building and recreational facility improvements
  - Solid Waste operations equipment and machinery replacements
- Contingency funds set-aside for annual incremental operational increases and reductions in State K-12 education funding of an estimated \$4.3 Million over the next four years.
  - FY27 - FY28 Biennium decrease in K-12 State funding:  $\$1,087,000 \times 2 = \$2,174,000$
  - FY29 - FY30 Biennium anticipated decrease in K-12 State funding:  $\$1,094,000 \times 2 = \$2,188,000$

# ANTICIPATED REVENUE FOR REAL PROPERTY TAX RATES OF \$0.50 - \$0.58

<u>Tax Rate/\$100 Value</u>	<u>Anticipated Revenue Increase</u>
\$0.50	\$247,500
\$0.51	\$674,040
\$0.52	\$1,100,580
\$0.53	\$1,527,120
\$0.54	\$1,953,660
\$0.55	\$2,380,200
\$0.56	\$2,806,740
*\$0.57	\$3,233,280
\$0.58	\$3,659,820

\* As directed by the Board, the current draft FY27 budget is based upon a tax rate of \$0.57

# CURRENT BOARD AUTHORIZED REAL PROPERTY TAX RELIEF PROGRAMS - ADMINISTERED BY THE COMMISSIONER OF REVENUE'S OFFICE

- **Elderly and Disabled Tax Relief Program:**

- **Eligibility:** Residents who are at least **65 years old** or **permanently and totally disabled** as of May 15th of the prior year. **Application is required and qualifying income and net worth criteria apply.**

- **Disabled Veterans, and Surviving Spouses Real Estate Exemption:**

- **Eligibility:** Veterans with a **100% service-connected, permanent, and total disability** rating from the U.S. Department of Veterans Affairs.
- **Surviving Spouses:** May also qualify if the veteran passed away on or after January 1, 2011, provided they have not remarried.

- **Surviving Spouses of US Armed Forces Member Killed in Action Exemption:**

- Application is required and other qualifying criteria apply

- **Land Use Assessment Program:** Encourages the preservation of agricultural, forestal, horticultural, or open-space land by taxing it based on its **use value** rather than its market value.

- **Eligibility:** **5 acre minimum for all uses except forestal that has a 20 acre minimum. Application is required and other qualifying criteria apply**

For More Information contact the Commissioner of Revenue's Office and for Online Forms see:

<https://www.nelsoncounty-va.gov/government/commissioner-of-the-revenue/documents-forms/>

[For codified exemption details see: ARTICLE II. - REAL PROPERTY TAX | Code of Ordinances | Nelson County, VA | Municode Library](#)

## TIMING FOR SETTING THE TAX RATE

- An approved real property tax rate tonight will enable the Treasurer to issue tax bills the week of May 11<sup>th</sup> with a due date of June 5<sup>th</sup>, providing almost 4 weeks notice for timely payment
- **State Code 58.1- 3321(F):** *Notwithstanding other provisions of general or special law, the tax rate for taxes due on or before June 30 of each year may be fixed **on or before May 15 of that tax year.***
- **State Code § 58.1-3912. (A.):** *The treasurer of every city and county shall, as soon as reasonably possible in each year, **but not later than 14 days prior to the due date of the taxes**, send or cause to be sent by United States mail to each taxpayer assessed with taxes and levies for that year a bill or bills setting forth the amounts due.*
- **A decision on the tax rates could be made by April 28<sup>th</sup> and still meet the above requirements (with a couple of days of cushion). Deferring this long is not recommended in case there is an issue with printer.**

## NEXT STEPS

- Conduct the public hearing
- Consult staff on any questions and/or additional information needed
- Consider Resolution **R2026-35**, Establishment of 2026 Tax Rates - ***The adopted real property tax rate must be \$0.58/\$100 value or LESS***
- If consideration of Resolution **R2026-35** is deferred, discuss setting a date for its consideration; **on or before April 28<sup>th</sup> in order to meet statutory deadlines.**

FY27 Proposed Revenues

4/15/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
01101	Real Estate Tax - No Increase	\$21,211,138	\$21,211,138	\$21,211,138	\$0	0.00%	\$0	0.00%
01101	Real Estate Tax - 16% of 2026 TY Reassessment	\$0	\$22,743,094	\$24,733,115	\$3,521,977	16.60%	\$1,990,021	8.75%
01102	Public Service Tax	\$1,058,861	\$1,246,446	\$1,246,446	\$187,585	17.7%	\$0	0.00%
01103	Personal Property Tax & Mobile Home Tax	\$6,201,403	\$6,381,347	\$6,489,001	\$287,598	4.6%	\$107,654	1.69%
01104	Machinery & Tools Tax	\$75,000	\$75,000	\$75,000	\$0	0.0%	\$0	0.00%
01106	Late Tax Penalty - 10%	\$225,910	\$226,378	\$262,056	\$36,146	16.0%	\$35,678	15.76%
01107	Late Tax Interest - 10%	\$162,000	\$172,936	\$187,920	\$25,920	16.0%	\$14,984	8.66%
01201	Local Sales & Use Tax	\$2,328,792	\$2,513,279	\$2,513,279	\$184,487	7.9%	\$0	0.00%
01202	Electric Consumer Utility Tax	\$556,378	\$517,809	\$530,754	(\$25,624)	-4.6%	\$12,945	2.50%
01203	Business Licenses	\$54,000	\$54,000	\$54,000	\$0	0.0%	\$0	0.00%
01204.0025	Electric Consumption Tax	\$65,000	\$65,000	\$65,000	\$0	0.0%	\$0	0.00%
01204.0030	Telecommunication Gross Receipts Tax	\$15,000	\$15,000	\$15,000	\$0	0.0%	\$0	0.00%
01205	Motor Vehicle License	\$740,090	\$740,090	\$740,090	\$0	0.0%	\$0	0.00%
01206	Bank Franchise Tax	\$109,728	\$109,728	\$109,728	\$0	0.0%	\$0	0.00%
01207	Recordation Tax	\$365,000	\$412,073	\$380,000	\$15,000	4.1%	(\$32,073)	-7.78%
01208.0001	Transient Lodging Tax	\$2,587,193	\$2,722,813	\$2,722,813	\$135,620	5.2%	\$0	0.00%
01208.0002	Meals Tax	\$1,592,798	\$1,621,560	\$1,621,560	\$28,762	1.8%	\$0	0.00%
01301	Dog Licenses	\$13,200	\$12,176	\$11,675	(\$1,525)	-11.6%	(\$501)	-4.11%
01303.0001	Dog Pound Fees	\$3,300	\$1,820	\$1,820	(\$1,480)	-44.8%	\$0	0.00%
01303.0004	Land Use Application Fees	\$12,500	\$17,963	\$47,500	\$35,000	280.0%	\$29,537	164.43%
01303.0006	Transfer Fees	\$1,200	\$1,200	\$1,200	\$0	0.0%	\$0	0.00%
01303.0007	Subdivision Fees	\$11,000	\$9,200	\$11,000	\$0	0.0%	\$1,800	19.57%
01303.0008	Building Permits	\$365,000	\$365,000	\$365,000	\$0	0.0%	\$0	0.00%
01303.0009	Building Inspection Fees & Fines	\$16,000	\$16,000	\$16,000	\$0	0.0%	\$0	0.00%
01303.0010	Zoning Permits and Fees	\$11,500	\$11,100	\$11,400	(\$100)	-0.9%	\$300	2.70%
01303.0011	Well/Septic Fees	\$0	\$0	\$0	\$0	#DIV/0!	\$0	0.00%
01303.0013	Land Disturbing Permits	\$10,000	\$10,000	\$10,000	\$0	0.0%	\$0	0.00%
01303.0015	Levy Fees		\$2,588	\$2,500	\$2,500	100.0%	(\$88)	-3.40%
01303.0019	Tourism Sales	\$100	\$100	\$100	\$0	0.0%	\$0	0.00%
01401.0001	Court Fines	\$334,464	\$250,000	\$264,000	(\$70,464)	-21.1%	\$14,000	5.60%
01401.0002	E-Ticket Fees	\$8,291	\$9,801	\$9,801	\$1,510	18.2%	\$0	0.00%
01401.0234	Jail Admission Fees	\$1,750	\$1,750	\$1,750	\$0	0.0%	\$0	0.00%

FY27 Proposed Revenues

4/15/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
01401.0244	Courthouse Security Fees	\$77,000	\$77,000	\$77,000	\$0	0.0%	\$0	0.00%
01401.0250	Courthouse Construction Fees (new)	\$9,400	\$12,823	\$12,823	\$3,423	36.4%	\$0	0.00%
01501.0001	Interest on Investments	\$1,100,000	\$1,188,000	\$1,276,000	\$176,000	16.0%	\$88,000	7.41%
01502.0002	Lease/Rent Devils Knob Tower	\$4,150	\$3,850	\$4,186	\$36	0.0%	\$336	8.73%
01502.005	Sale of Sheriff's Vehicles		\$3,000	\$0	\$0	0.0%	(\$3,000)	-100.00%
01502.0007	Sale of Salvage & Surplus	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01502.0008	Sale of General Property	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01502.0009	Real Estate Tax Sale Proceeds		\$55,844	\$0	\$0	100.0%	(\$55,844)	-100.00%
01601.0003	Sheriff's Fees	\$12,500	\$16,513	\$16,513	\$4,013	32.1%	\$0	0.00%
01601.0004	Law Library Fees	\$2,500	\$3,356	\$3,356	\$856	34.2%	\$0	0.00%
01601.0006	Courthouse Maintenance Fees	\$6,000	\$7,827	\$7,827	\$1,827	30.5%	\$0	0.00%
01601.0007	Document Reproduction Fees (Circuit)	\$3,500	\$3,500	\$3,500	\$0	0.0%	\$0	0.00%
01601.0008	Excess Clerk Fees paid to State	\$30	\$30	\$30	\$0	0.0%	\$0	0.00%
01601.0009	Court Appointed Attorney Fees	\$1,000	\$1,000	\$1,000	\$0	0.0%	\$0	0.00%
01601.0010	Fingerprint/Report Fees	\$250	\$250	\$250	\$0	0.0%	\$0	0.00%
01601.0011	Cost of Postage Circuit Court	\$250	\$250	\$250	\$0	100.0%	\$0	0.00%
01602.0001	Commonwealth Attorney Fees	\$2,200	\$2,200	\$2,200	\$0	0.0%	\$0	0.00%
01608.0002	Landfill Tipping Fees	\$222,000	\$244,088	\$228,827	\$6,827	3.1%	(\$15,261)	-6.25%
01613.0001	Recreation Fees	\$56,244	\$48,700	\$50,700	(\$5,544)	-9.9%	\$2,000	4.11%
01613.0003	Recreation Events Fees		\$2,125	\$0	\$0	-100.0%	(\$2,125)	-100.00%
01613.0004	After School Program Fees		\$0	\$57,620	\$57,620	100.0%	\$57,620	100.00%
01616.0001	Sale of Maps and Literature	\$101	\$307	\$101	\$0	0.0%	(\$206)	-67.10%
01803.0001	Expenditure Refunds	\$20,647	\$20,647	\$0	(\$20,647)	-100.0%	(\$20,647)	-100.00%
01803.0010/12	VPA/CSA Refunds	\$5,100	\$5,100	\$5,100	\$0	0.0%	\$0	0.00%
01803.0020	Overpayment to Health Department Refund	\$37,054	\$37,055	\$0	(\$37,054)	-100.0%	(\$37,055)	-100.00%
01899.0001	Election/Primary Filing Fees		\$1,200	\$0	\$0	0.0%	(\$1,200)	-100.00%
01899.0008	Opioid Abatement Settlement Funds	\$55,290	\$38,320	\$21,377	(\$33,913)	0.0%	(\$16,943)	-44.21%
01899.0009	Opioid Abatement Authority Grant -ACRJ Sublocade Pgm	\$22,062	\$22,062	\$0	(\$22,062)	0.0%	(\$22,062)	-100.00%
01899.0014	Check Return Fee	\$600	\$600	\$600	\$0	0.0%	\$0	0.00%
01899.0016	Administrative Fee (Delinquent coll)	\$27,500	\$27,500	\$27,500	\$0	0.0%	\$0	0.00%
01899.0017	Sheriff's Fundraising Account	\$20,295	\$20,296	\$0	(\$20,295)	-100.0%	(\$20,296)	-100.00%
01899.0018	Duplicate Bill Fee	\$500	\$500	\$500	\$0	0.0%	\$0	0.00%
01899.0020	Cover the Caboose	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%

FY27 Proposed Revenues

4/15/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
01899.0030	Va Tourism Corporation Grant	\$66,000	\$86,000	\$0	(\$66,000)	-100.0%	(\$86,000)	-100.00%
01899.0035	Donations Animal Control	\$65	\$156	\$0	(\$65)	0.0%	(\$156)	-100.00%
01899.0040	Asset Forfeiture Non DCJS Sheriff		\$456	\$0	\$0	0.0%	(\$456)	0.00%
01899.0041	Asset Forfeiture Non DCJS CA	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01899.0050	Wild Rose Solar Project	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01899.0099	Miscellaneous	\$18,000	\$18,000	\$18,000	\$0	0.0%	\$0	0.00%
01901.0004	Recovered Costs - DSS	\$65,000	\$65,000	\$65,000	\$0	0.0%	\$0	0.00%
01901.0008	Colleen W/S Connection Fees	\$109,832	\$0	\$0	(\$109,832)	0.0%	\$0	100.00%
01901.0009	Wintergreen PD CAD Reimbursement	\$8,323	\$8,323	\$8,323	\$0	100.0%	\$0	0.00%
01901.0015	DMV Stop Fees	\$36,000	\$36,000	\$36,000	\$0	0.0%	\$0	0.00%
01901.0016	Reimbursement for Foster Care	\$3,500	\$3,500	\$3,500	\$0	0.0%	\$0	0.00%
01901.0026	EMS Revenue Recovery	\$844,000	\$1,005,098	\$1,005,098	\$161,098	19.1%	\$0	0.00%
01901.0030	Forest Service Cooperative Agreement	\$4,400	\$4,400	\$4,400	\$0	0.0%	\$0	0.00%
01901.0032	UVA-MOU Special Events	\$35,000	\$22,409	\$0	(\$35,000)	-100.0%	(\$22,409)	-100.00%
01901.0033	Bedford MOU Special Events Overtime	\$295	\$511	\$0	(\$295)	-100.0%	(\$511)	-100.00%
01901.0034	Seven Stars Festival MOU Sheriff's Overtime	\$26,370	\$26,370	\$0	(\$26,370)	-100.0%	(\$26,370)	-100.00%
01901.0040	FOIA Fees	\$1,200	\$1,200	\$1,200	\$0	0.0%	\$0	0.00%
01901.0050	Court Ordered Restitution	\$1,500	\$1,500	\$1,500	\$0	-100.0%	\$0	0.00%
01901.0060	TJPDC Reimbursement	\$4,000	\$4,000	\$0	(\$4,000)	0.0%	(\$4,000)	0.00%
01901.0065	Recycling	\$18,500	\$18,500	\$18,500	\$0	0.0%	\$0	0.00%
	<b>TOTAL LOCAL REVENUE</b>	<b>\$41,064,754</b>	<b>\$43,470,617</b>	<b>\$45,458,289</b>	<b>\$4,393,535</b>	<b>10.70%</b>	<b>\$1,987,672</b>	<b>4.57%</b>
	<b>COMPARISON FY26 BUDGETED TO FY26 PROJECTED</b>		<b>\$2,405,863</b>			<b>5.86%</b>		

FY27 Proposed Revenues

4/15/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
	<b>STATE REVENUE</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27 Difference</b>	<b>%</b>	<b>FY27 Difference</b>	<b>%</b>
	<b>Non-Categorical State Aid</b>	<b>Amended Budget</b>	<b>Projected</b>	<b>Estimated</b>	<b>Budgeted</b>	<b>Chg</b>	<b>Projected</b>	<b>Chg</b>
	Other Non-Categorical State Aid	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02201.0003	Motor Vehicle Carriers Tax	\$118,000	\$114,891	\$114,891	(\$3,109)	-2.6%	\$0	0.0%
02201.0005	Mobile Home Titling Tax	\$45,000	\$36,384	\$39,256	(\$5,744)	-12.8%	\$2,872	7.9%
02201.0007	Communications Sales & Use Tax	\$330,000	\$301,236	\$312,852	(\$17,148)	-5.2%	\$11,616	3.9%
02201.0009	Moped/ATV Sales Tax	\$400	\$709	\$691	\$291	100.0%	(\$18)	-2.5%
	<b>Subtotal</b>	<b>\$493,400</b>	<b>\$453,220</b>	<b>\$467,690</b>	<b>(\$25,710)</b>	<b>-5.2%</b>	<b>\$14,470</b>	<b>3.2%</b>
	<b>Shared Expenses- State</b>							
02302.0001	Shared Expenses Compensation Board	\$2,278,517	\$2,235,365	\$2,280,072	\$1,555	0.1%	\$44,707	2.0%
02306.0002	Shared Expenses State Board of Elections	\$91,875	\$91,875	\$93,713	\$1,838	2.0%	\$1,838	2.0%
	<b>Subtotal</b>	<b>\$2,370,392</b>	<b>\$2,327,240</b>	<b>\$2,373,785</b>	<b>\$3,393</b>	<b>0.1%</b>	<b>\$46,545</b>	<b>2.0%</b>
	<b>Categorical Aid-State Public Assistance</b>							
02401.0002	Public Assistance & Welfare - 31.65%	\$704,125	\$668,205	\$669,161	(\$34,964)	-5.0%	\$956	0.1%
02401.0045	At Risk Youth (CSA) -68.68%	\$1,373,600	\$1,373,600	\$1,373,600	\$0	0.0%	\$0	0.0%
	<b>Subtotal</b>	<b>\$2,077,725</b>	<b>\$2,041,805</b>	<b>\$2,042,761</b>	<b>(\$34,964)</b>	<b>-1.7%</b>	<b>\$956</b>	<b>0.0%</b>
	<b>Other Categorical Aid- State</b>							
02404.0001	Asset Forfeiture Proceeds Sheriff	\$3,877	\$3,877	\$0	(\$3,877)	-100.0%	(\$3,877)	-100.0%
02404.0002	Four for Life	\$18,085	\$18,086	\$0	(\$18,085)	0.0%	(\$18,086)	-100.0%
02404.0003	Reimbursement Electoral Board	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0004	Sheriff Dept. Grants	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0006	Asset Forfeiture Proceeds CA	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0007	Litter Control	\$10,364	\$10,365	\$0	(\$10,364)	-100.0%	(\$10,365)	-100.0%
02404.0009	Victim Witness Grant	\$11,209	\$22,280	\$26,967	\$15,758	140.6%	\$4,687	21.0%
	<b>STATE REVENUE</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27 Difference</b>	<b>%</b>	<b>FY27 Difference</b>	<b>%</b>
	<b>Other Categorical Aid- State</b>	<b>Amended Budget</b>	<b>Projected</b>	<b>Estimated</b>	<b>Budgeted</b>	<b>Chg</b>	<b>Projected</b>	<b>Chg</b>
02404.0015	Fire Programs	\$82,695	\$82,695	\$0	(\$82,695)	0.0%	(\$82,695)	0.0%
02404.0016	EMS Grant		\$4,350	\$0	\$0	0.0%	(\$4,350)	-100.0%
02404.0017	Library of VA Grant		\$9,354	\$0	\$0	0.0%	(\$9,354)	-100.0%
02404.0018	Commonwealth Juror Reimbursement	\$12,000	\$12,000	\$12,000	\$0	0.0%	\$0	0.0%
02404.0020	VJCCA	\$10,364	\$10,364	\$10,364	\$0	0.0%	\$0	0.0%
02404.0034	DCJS ECO/TDO Reimbursement	\$3,500	\$3,500	\$3,500	\$0	0.0%	\$0	0.0%

FY27 Proposed Revenues

4/15/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
02404.0035	DCJS Grant Sheriff Dept.	\$26,471	\$26,472	\$0	(\$26,471)	-100.0%	(\$26,472)	-100.0%
02404.0036	DMV Animal Friendly License Plates	\$450	\$450	\$450	\$0	0.0%	\$0	0.0%
02404.0042	VDOF Forest Sustainability Fund	\$0	\$0	\$0	\$0	100.0%	\$0	0.0%
02404.0046	VA E911 PSAP Grant Funds (Resiliency Grant)		\$150,000	\$350,000	\$350,000	100.0%	\$200,000	0.0%
02404.0049	VA 911 Services Board Grant - GIS/PEP		\$8,000	\$10,000	\$10,000	100.0%	\$2,000	0.0%
02404.0050	Wireless E911 Funds	\$74,000	\$71,000	\$71,000	(\$3,000)	-4.1%	\$0	0.0%
02404.0051	Va Commission for the Arts	\$4,500	\$4,500	\$4,500	\$0	0.0%	\$0	0.0%
02404.0055	Spay & Neuter Fund	\$100	\$115	\$100	\$0	0.0%	(\$15)	-13.0%
02404.0060	Virginia Tourism Corp. Grant	\$12,500	\$12,500	\$0	(\$12,500)	0.0%	(\$12,500)	-100.0%
02404.0061	VTC DMO Stars and Spurs	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0064	Virginia Wine Board Grant	\$17,945	\$17,945	\$0	(\$17,945)	0.0%	(\$17,945)	-100.0%
02404.0065	Governors AFID Grant		\$11,515	\$0	\$0	0.0%	(\$11,515)	0.0%
02404.0066	DHR Funding Vietnam War Museum	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0067	DHR Funding Nelson Heritage Center	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0070	Sheriff Dept. Extradition Reimbursement	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	<b>Subtotal</b>	<b>\$288,060</b>	<b>\$479,368</b>	<b>\$488,881</b>	<b>\$200,821</b>	<b>69.7%</b>	<b>\$9,513</b>	<b>2.0%</b>
	<b>TOTAL STATE REVENUE</b>	<b>\$5,229,577</b>	<b>\$5,301,633</b>	<b>\$5,373,117</b>	<b>\$143,540</b>	<b>2.74%</b>	<b>\$71,484</b>	<b>1.35%</b>
	<b>COMPARISON FY26 TO FY26 PROJECTED BUDGET</b>		<b>\$72,056</b>			<b>1.4%</b>		

FY27 Proposed Revenues

4/15/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
	<b>FEDERAL REVENUE</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27 Difference</b>	<b>%</b>	<b>FY27 Difference</b>	<b>%</b>
	<b>Payments in Lieu of Taxes - Federal</b>	<b>Amended Budget</b>	<b>Projected</b>	<b>Estimated</b>	<b>Budgeted</b>	<b>Chg</b>	<b>Projected</b>	<b>Chg</b>
03101.0001	Payment in Lieu of Taxes	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	US Forestry Rents and Royalties	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>
	<b>FEDERAL REVENUE</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27 Difference</b>	<b>%</b>	<b>FY27 Difference</b>	<b>%</b>
	<b>Categorical Aid Federal</b>	<b>Amended Budget</b>	<b>Projected</b>	<b>Estimated</b>	<b>Budgeted</b>	<b>Chg</b>	<b>Projected</b>	<b>Chg</b>
03303.0008	Other Sheriff's Grants	\$50,548	\$50,549	\$0	(\$50,548)	-100.0%	(\$50,549)	-100.00%
03303.0009	Public Assistance & Welfare - 48.77%	\$1,084,997	\$1,029,648	\$1,031,121	(\$53,876)	-5.0%	\$1,473	0.14%
03303.0024	DOJ Drug Court Grant	\$172,000	\$172,000	\$172,000	\$0	0.0%	\$0	0.00%
03303.0025	Sheriff's Department Byrne Justice Grant		\$17,640	\$0	\$0	-100.0%	(\$17,640)	-100.00%
03303.0026	SCAAP (Federal Prisoners)	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
03303.0036	Victim Witness Program	\$68,882	\$68,882	\$68,882	\$0	0.0%	\$0	0.00%
	Homeland Security VDEM Grant	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
	Federal Asset Seizure	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
03303.0043	Federal ARPA Tourism Recovery Funds	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
03303.0045	DSS CARES Act Funds		\$4,306	\$0	\$0	0.0%	(\$4,306)	-100.00%
03303.0046	Sheriff's Department ARPA Federal	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
03303.0050	VDEM Homeland Security Grant		\$10,891	\$0	\$0	0.0%	(\$10,891)	-100.00%
03303.0051	VDEM Public Assistance Program Grant	\$15,449	\$15,449	\$0	(\$15,449)	-100.0%	(\$15,449)	-100.00%
03303.0107	Federal DEA Task Force	\$13,227	\$13,227	\$0	(\$13,227)	-100.0%	(\$13,227)	-100.00%
	<b>Subtotal</b>	<b>\$1,405,103</b>	<b>\$1,382,592</b>	<b>\$1,272,003</b>	<b>(\$133,100)</b>	<b>-9.5%</b>	<b>(\$110,589)</b>	<b>-8.00%</b>
	<b>TOTAL FEDERAL REVENUE</b>	<b>\$1,405,103</b>	<b>\$1,382,592</b>	<b>\$1,272,003</b>	<b>(\$133,100)</b>	<b>-9.47%</b>	<b>(\$110,589)</b>	<b>-8.00%</b>
	<b>COMPARISON FY26 TO FY26 PROJECTED BUDGET</b>		<b>(\$22,511.00)</b>			<b>-1.60%</b>		<b>0.00%</b>
	<b>TOTAL ALL REVENUE</b>	<b>\$47,699,434</b>	<b>\$50,154,842</b>	<b>\$52,103,409</b>	<b>\$4,403,975</b>	<b>9.23%</b>	<b>\$1,948,567</b>	<b>3.89%</b>

FY27 Proposed Revenues

4/15/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
		FY26	FY26	FY27	FY27 Difference	%	FY27 Difference	%
	<b>NON-REVENUE RECEIPTS</b>	Amended Budget	Projected	Estimated	Budgeted	Chg	Projected	Chg
04101.0001	Insurance Recoveries	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
04101.0005	Cancelled Checks		\$21,138	\$0	\$0	0.0%	(\$21,138)	-100.0%
04101.0002	Sale of Land or Buildings	\$0	\$0	\$0	\$0	-100.0%	\$0	0.0%
04104	Bond Financing Proceeds	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
04105	Transfers From Other Funds	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	<b>TOTAL NON-REVENUE RECEIPTS</b>	<b>\$0</b>	<b>\$21,138</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>	<b>(\$21,138)</b>	<b>-100.0%</b>
	<b>COMPARISON FY26 TO FY26 PROJECTED BUDGET</b>		<b>\$21,138</b>	<b>\$0</b>		<b>0.0%</b>	<b>(\$21,138)</b>	
	<b>TOTAL REVENUE AND RECEIPTS</b>	<b>\$47,699,434</b>	<b>\$50,175,980</b>	<b>\$52,103,408</b>	<b>\$4,403,974</b>	<b>9.23%</b>	<b>\$1,927,428</b>	<b>3.84%</b>
	<b>COMPARISON FY26 TO FY26 PROJECTED BUDGET</b>		<b>\$2,476,546</b>			<b>5.21%</b>		
	<b>REVENUE FROM PRIOR YEAR BALANCES</b>							
009999.0001	Year Ending Balance	\$4,734,712	\$4,734,712	\$4,350,888	(\$383,824)	-8.11%	(\$383,824)	
	<b>TOTAL PRIOR YEAR BALANCES</b>	<b>\$4,734,712</b>	<b>\$4,734,712</b>	<b>\$4,350,888</b>	<b>(\$383,824)</b>	<b>-8.11%</b>	<b>(\$383,824)</b>	
	<b>TOTAL ALL FUNDING SOURCES</b>	<b>\$52,434,146</b>	<b>\$54,910,693</b>	<b>\$56,454,296</b>	<b>\$4,020,150</b>	<b>7.67%</b>	<b>\$1,543,603</b>	<b>2.81%</b>
	<b>COMPARISON FY26 TO FY26 PROJECTED BUDGET</b>		<b>\$2,476,547</b>			<b>4.72%</b>	<b>\$2,476,547</b>	

Account:	General Fund Expenditures: Draft Amended Budget through 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Requested	%	FY27 Changes Staff	FY27 Changes BOS	Revised FY27	FY26 to FY27 Change	% Chg
11010	Supervisors	\$206,574	\$226,812	\$239,810	5.7%			\$239,810	\$33,236	5.7%
12010	County Admin.	\$407,942	\$408,065	\$406,537	-0.4%			\$406,537	-\$1,405	-0.4%
12040	County Attorney	\$100,000	\$100,481	\$100,000	-0.5%			\$100,000	\$0	-0.5%
12090	Comm. of Revenue	\$354,666	\$350,659	\$360,250	2.7%			\$360,250	\$5,584	2.7%
12100	Reassessment	\$161,373	\$161,373	\$0	-100.0%			\$0	-\$161,373	-100.0%
12110	Board of Equalization	\$3,768	\$3,768	\$0	-100.0%			\$0	-\$3,768	-100.0%
12130	Treasurer	\$416,862	\$434,312	\$437,292	0.7%			\$437,292	\$20,430	0.7%
12150	Finance	\$421,626	\$417,144	\$420,690	0.9%			\$420,690	-\$936	0.9%
12180	Technology	\$447,285	\$444,804	\$451,866	1.6%			\$451,866	\$4,581	1.6%
12240	Land Use Panel	\$5,600	\$1,077	\$4,845	349.9%			\$4,845	-\$755	349.9%
13010	Board of Elections	\$72,745	\$112,475	\$75,470	-32.9%			\$75,470	\$2,725	-32.9%
13020	Registrar	\$328,310	\$328,042	\$303,136	-7.6%			\$303,136	-\$25,174	-7.6%
21000	Courts (all) Including CSU, Magistrate, Recovery Court	\$892,346	\$822,255	\$874,270	6.3%			\$874,270	-\$18,076	6.3%
22010	Commonwealth Attorney	\$761,385	\$746,353	\$737,438	-1.2%			\$737,438	-\$23,947	-1.2%
31020	Sheriff	\$3,259,586	\$3,231,753	\$3,166,150	-2.0%		\$11,172.00	\$3,177,322	-\$82,264	-1.7%
32010	Public Safety & Emergency Services (Dispatch)	\$749,426	\$724,282	\$735,944	1.6%			\$735,944	-\$13,482	1.6%
32020	Emergency Services Council	\$780,383	\$780,502	\$688,510	-11.8%			\$688,510	-\$91,873	-11.8%
32030	E911 Program	\$732,716	\$729,466	\$754,026	3.4%			\$754,026	\$21,310	3.4%
32040	Forest Fire Service	\$20,986	\$20,095	\$20,986	4.4%			\$20,986	\$0	4.4%
32060	Paid EMS	\$1,736,520	\$1,726,220	\$1,860,178	7.8%			\$1,860,178	\$123,658	7.8%
33010	Regional Jail & Food Supplies	\$1,793,301	\$1,793,302	\$2,058,060	14.8%			\$2,058,060	\$264,759	14.8%
34010	Building Inspections	\$434,123	\$434,153	\$433,366	-0.2%			\$433,366	-\$757	-0.2%
35010	Animal Control	\$380,344	\$413,898	\$382,996	-7.5%			\$382,996	\$2,652	-7.5%
35030	Medical Examiner	\$160	\$160	\$160	0.0%			\$160	\$0	0.0%
42030	Waste Management	\$1,509,558	\$1,502,353	\$1,568,868	4.4%			\$1,568,868	\$59,310	4.4%
43020	Building & Grounds	\$1,039,482	\$1,028,774	\$1,059,717	3.0%			\$1,059,717	\$20,235	3.0%
43040	Motor Pool	\$257,000	\$255,815	\$257,000	0.5%			\$257,000	\$0	0.5%
53600	At Risk Youth & Families (CSA)	\$2,038,437	\$2,035,251	\$2,039,165	0.2%			\$2,039,165	\$728	0.2%
71020	Parks & Recreation	\$484,905	\$368,614	\$551,927	49.7%			\$551,927	\$67,022	49.7%
81010	Planning & Zoning	\$244,906	\$243,724	\$254,627	4.5%			\$254,627	\$9,721	4.5%
81020	Tourism & Economic Development	\$654,982	\$705,122	\$581,357	-17.6%			\$581,357	-\$73,625	-17.6%
81050	Economic Development	\$0	\$0	\$0	0.0%			\$0	\$0	0.0%
82050	Anti-Litter Grant	\$10,364	\$10,364	\$0	-100.0%			\$0	-\$10,364	-100.0%
83010	Extension Service	\$63,844	\$63,444	\$67,544	6.5%			\$67,544	\$3,700	6.5%
92010	Refunds	\$32,000	\$32,000	\$32,000	0.0%			\$32,000	\$0	0.0%
91030-5616	Employee Salary Adjustment/Benefit Cost	\$135,241	\$94,564	\$431,780	356.6%			\$431,780	\$296,539	356.6%
91030-5615	Worker's Comp Premium Increase	\$7,311	\$5,388	\$6,105	13.3%			\$6,105	-\$1,206	13.3%
93100.9201	Transfer to Social Services (excludes CSA)	\$2,111,235	\$2,111,235	\$2,144,252	1.6%			\$2,144,252	\$33,017	1.6%
93100.9204	Transfer to Debt Service	\$3,325,284	\$3,325,284	\$3,325,284	0.0%			\$3,325,284	\$0	0.0%
93100.9207	Transfer for Piney River W & S	\$0	\$0	\$0	0.0%			\$0	\$0	0.0%
93100.9101	Transfer to Reassessment Fund*	\$0	\$0	\$105,000	100.0%			\$105,000	\$105,000	100.0%
	<b>Subtotal Departmental Operations</b>	<b>\$26,382,576</b>	<b>\$26,193,383</b>	<b>\$26,936,606</b>	<b>2.8%</b>	<b>\$0</b>	<b>\$11,172</b>	<b>\$26,947,778</b>	<b>\$565,202</b>	<b>2.9%</b>
	<b>Comparisons to FY26 Projected Budget</b>		<b>-\$189,193</b>	<b>\$743,223</b>						

	<u>Agency Requests</u>	<b>FY26 Amended Budget</b>	<b>FY26 Projected</b>	<b>FY27 Requested</b>	<b>%</b>	<b>Staff Changes</b>	<b>BOS Changes</b>	<b>FY27 Revised</b>	<b>FY26 to FY27 Change</b>	<b>%</b>
51010	Health Department	\$375,519	\$375,519	\$400,138	6.6%		-\$6,000.00	\$394,138	\$18,619	5.0%
52010	Region Ten	\$150,000	\$150,000	\$216,479	44.3%		-\$66,479.00	\$150,000	\$0	0.0%
64010	PVCC	\$2,124	\$2,124	\$2,004	-5.6%			\$2,004	-\$120	-5.6%
82030	T.J. Soil & Water Conservation Board	\$36,142	\$36,142	\$37,226	3.0%			\$37,226	\$1,084	3.0%
91030.5619	ARPA Revenue Replacement Balance after HS Roof	\$128,138	\$0	\$128,138	100.0%			\$128,138	\$0	100.0%
91030	<b>Non-Departmental Expenditures 91030</b>	\$1,360,506	\$1,183,086	\$1,569,427	32.7%		-\$92,324.00	\$1,477,103	\$116,597	24.9%
	<b>Subtotal Agency and Non-Departmental</b>	<b>\$2,052,429</b>	<b>\$1,746,871</b>	<b>\$2,353,412</b>	<b>34.7%</b>	<b>\$0</b>	<b>-\$164,803</b>	<b>\$2,188,609</b>	<b>\$136,180</b>	<b>25.3%</b>
	<u>Capital Outlay &amp; Non-Recurring Expense</u>	<b>FY26 Amended Budget</b>	<b>FY26 Projected</b>	<b>FY27 Requested</b>	<b>%</b>	<b>Staff Changes</b>	<b>BOS Changes</b>	<b>FY27 Revised</b>	<b>FY26 to FY27 Change</b>	<b>%</b>
91050.1001	Marathon 40 YD Compaction Container (2)	\$30,700	\$39,952	\$0	-100.0%	\$0	\$0	\$0	-\$30,700	-100.0%
91050.1004	Battery Replacement-Eaton IT UPS	\$0	\$0	\$30,000	100.0%	\$0	\$0	\$30,000	\$30,000	100.0%
91050.2001	Short Term Rental Software System	\$40,000	\$29,500	\$0	-100.0%	\$0	\$0	\$0	-\$40,000	-100.0%
91050.2002	Add Radio Tower Site-Southern Nelson	\$0	\$0	\$1,659,074	100.0%	-\$1,659,074	\$0	\$0	\$0	0.0%
91050.7005	McGinnis Building Structural Repairs	\$0	\$0	\$115,650	100.0%	\$0	\$0	\$115,650	\$115,650	100.0%
91050.7006	Compactor Replacement	\$43,000	\$43,000	\$47,376	10.2%	\$0	\$0	\$47,376	\$4,376	10.2%
91050.7010	Economic Development Study	\$0	\$0	\$100,000	100.0%	\$0	\$0	\$100,000	\$100,000	100.0%
91050.7012	Accessible Voting Systems	\$0	\$0	\$55,200	100.0%	\$0	\$0	\$55,200	\$55,200	100.0%
91050.7015	Fire Control Panel in Courthouse	\$30,000	\$30,000	\$0	-100.0%	\$0	\$0	\$0	-\$30,000	-100.0%
91050.7017	Transfer Station Tipping Floor	\$234,592	\$234,592	\$0	-100.0%	\$0	\$0	\$0	-\$234,592	-100.0%
91050.7023	Comprehensive Plan & Zoning/Subdivision Update	\$78,384	\$78,384	\$0	-100.0%	\$0	\$0	\$0	-\$78,384	-100.0%
91050.7026	Full Telephone System Upgrade	\$162,000	\$140,000	\$0	-100.0%	\$0	\$0	\$0	-\$162,000	-100.0%
91050.7029	BAI Municipal Software Server Replacement	\$0	\$0	\$65,500	100.0%	\$0	\$0	\$65,500	\$65,500	100.0%
91050.7031	Mini Split Unit (Courthouse)	\$0	\$0	\$10,000	100.0%	\$0	\$0	\$10,000	\$10,000	100.0%
91050.7033	Microwave Batteries DC Plant	\$98,850	\$96,000	\$0	-100.0%	\$0	\$0	\$0	-\$98,850	-100.0%
91050.7034	Replace ECC Raised Floor Tiles	\$0	\$0	\$30,000	100.0%	\$0	\$0	\$30,000	\$30,000	100.0%
91050.7036	Replace ECC Furniture	\$0	\$0	\$150,000	100.0%	\$0	\$0	\$150,000	\$150,000	100.0%
91050.7050	Phone System Configuration (Federal Standards)	\$10,000	\$0	\$0	100.0%	\$0	\$0	\$0	-\$10,000	-100.0%
91050.7060	Wireless Internet Access Point Replacement/Expansion	\$26,100	\$26,100	\$0	-100.0%	\$0	\$0	\$0	-\$26,100	-100.0%
91050.7072	Replace Sheriff's Office Mobile Data Computers	\$0	\$0	\$95,000	100.0%	\$0	\$0	\$95,000	\$95,000	100.0%
91050.7073	Sturt Park Development (Moved from Non-Dep)	\$61,600	\$0	\$61,600	100.0%	\$0	\$0	\$61,600	\$0	100.0%
91050.7075	Water & Sewer Capacity Study - Larkin	\$0	\$33,426	\$130,500	290.4%	\$0	\$0	\$130,500	\$130,500	290.4%
91050.7077	Radio System Upgrade to Trunked	\$0	\$0	\$4,583,014	100.0%	-\$4,583,014	\$0	\$0	\$0	0.0%
91050.7078	Sheriff Vehicles & Equipment	\$260,484	\$260,484	\$262,000	0.6%	\$0	\$0	\$262,000	\$1,516	0.6%
91050.7079	Building Inspections Vehicle	\$0	\$0	\$27,107	100.0%	\$0	\$0	\$27,107	\$27,107	100.0%
91050.7080	1 Motor Pool Vehicle	\$40,000	\$27,107	\$0	-100.0%	\$0	\$0	\$0	-\$40,000	-100.0%
91050.7082	Skid Steer (Transfer Station)	\$0	\$0	\$74,000	100.0%	\$0	\$0	\$74,000	\$74,000	100.0%
91050.7084	ECC First Response Vehicle	\$61,339	\$11,821	\$0	-100.0%	\$0	\$0	\$0	-\$61,339	-100.0%
91050.7085	Emergency Vehicles	\$609,125	\$609,125	\$885,309	45.3%	\$0	\$0	\$885,309	\$276,184	45.3%

91050.7090	County Facilities/Systems Study	\$0	\$0	\$75,000	100.0%	\$0	-\$55,000	\$20,000	\$20,000	100.0%
91050.7093	Radio Improvements Wintergreen	\$196,000	\$196,000	\$0	-100.0%	\$0	\$0	\$0	-\$196,000	-100.0%
91050.7097	Heritage Center Water System Repair	\$0	\$1,744	\$0	-100.0%	\$0	\$0	\$0	\$0	-100.0%
91050.7098	Asphalt Repair at Courthouse and Collection Sites	\$86,000	\$71,007	\$0	-100.0%	\$0	\$0	\$0	-\$86,000	-100.0%
91050.7100	TAP-VDOT Sidewalks Local Match	\$212,248	\$75,600	\$212,248	180.8%	\$0	\$0	\$212,248	\$0	180.8%
91050.7106	Metasys Building Automation HVAC System Upgrade	\$17,600	\$15,611	\$0	-100.0%	\$0	\$0	\$0	-\$17,600	-100.0%
91050.7107	Courthouse Network Switch Upgrade	\$30,000	\$29,150	\$10,000	-65.7%	\$0	\$0	\$10,000	-\$20,000	-65.7%
91050.7108	Remote Site Network Switch Replacement	\$32,500	\$33,300	\$0	-100.0%	\$0	\$0	\$0	-\$32,500	-100.0%
91050.7115	Fire and Rescue Pager Replacement	\$75,000	\$75,000	\$0	-100.0%	\$0	\$0	\$0	-\$75,000	-100.0%
91050.7120	Lovington Park Playground	\$0	\$0	\$65,000	100.0%	\$0	\$0	\$65,000	\$65,000	100.0%
91050.7125	Financial Policies	\$31,200	\$31,200	\$0	-100.0%	\$0	\$0	\$0	-\$31,200	-100.0%
91050.7135	Phone System Trunk Configuration	\$7,800	\$0	\$0	-100.0%	\$0	\$0	\$0	-\$7,800	-100.0%
	<b>Capital Outlay &amp; Non-Recurring Expense</b>	<b>FY26 Amended Budget</b>	<b>FY26 Projected</b>	<b>FY27 Requested</b>	<b>%</b>	<b>Staff Changes</b>	<b>BOS Changes</b>	<b>FY27 Revised</b>	<b>FY26 to FY27 Change</b>	<b>%</b>
91050.7145	VBRRT Piney River Section Improvements	\$0	\$0	\$60,000	100.0%	\$0	-\$30,000	\$30,000	\$30,000	100.0%
91050.7155	JCI Support for Migration to New Security System Server	\$11,000	\$11,000	\$0	-100.0%	\$0	\$0	\$0	-\$11,000	-100.0%
91050.7156	IT Network Server Replacement	\$0	\$5,444	\$0	-100.0%	\$0	\$0	\$0	\$0	-100.0%
91050.7157	Maintenance Carport	\$0	\$0	\$23,000	100.0%	\$0	\$0	\$23,000	\$23,000	100.0%
91050.7160	Contingency and Systems Security Plan (Local Election Security)	\$15,000	\$0	\$15,000	100.0%	\$0	\$0	\$15,000	\$0	100.0%
91050.7164	Circuit Court A/V Replacement	\$12,000	\$12,000	\$0	-100.0%	\$0	\$0	\$0	-\$12,000	-100.0%
91050.7165	CAD & RMS Server Replacement	\$60,000	\$59,167	\$0	-100.0%	\$0	\$0	\$0	-\$60,000	-100.0%
91050.7166	IT Microwave Network Upgrade	\$151,477	\$151,477	\$0	-100.0%	\$0	\$0	\$0	-\$151,477	-100.0%
91050.7170	Animal Shelter Addition (12x12 Office Space)	\$0	\$0	\$30,000	100.0%	\$0	\$0	\$30,000	\$30,000	100.0%
91050.7173	Animal Shelter Repairs/Upgrades (Drain/Kennels/Floor)	\$156,729	\$156,729	\$0	-100.0%	\$0	\$0	\$0	-\$156,729	-100.0%
91050.7175	Security Gates at Blue Ridge Tunnel Trail	\$0	\$0	\$46,800	100.0%	\$0	-\$30,300	\$16,500	\$16,500	100.0%
	<b>Subtotal Capital Outlay</b>	<b>\$2,880,728</b>	<b>\$2,583,921</b>	<b>\$8,918,378</b>	<b>209.6%</b>	<b>-\$6,242,088</b>	<b>-\$115,300</b>	<b>\$2,560,990</b>	<b>-\$319,738</b>	<b>-0.9%</b>
	<b>Comparisons to FY26 Projected Budget</b>		<b>-\$296,808</b>	<b>\$6,334,458</b>						
	<u>Capital Projects</u>	<b>FY26 Amended Budget</b>	<b>FY26 Projected</b>	<b>FY27 Requested</b>	<b>%</b>	<b>Staff Changes</b>	<b>BOS Changes</b>	<b>FY27 Revised</b>	<b>FY26 to FY27 Change</b>	<b>%</b>
94200.3140	County Office Building - DSS, BI/P&Z	\$0	\$0	\$0					\$0	0.0%
	<b>Subtotal Capital Projects</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>			<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>
	<b>Comparisons to FY26 Projected Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>		
	<b>General Fund Contingency</b>									
999000.9901	General Fund Contingency from recurring revenue	\$26,469	\$26,469	\$4,121,977	15472.8%		-\$1,299,273	\$2,822,704	\$2,796,235	10564.2%
999000.9905	General Fund Contingency (non-recurring revenue)	\$408,092	\$204,046	\$300,000	47.0%		\$115,300	\$415,300	\$7,208	103.5%
	<b>Subtotal Contingencies</b>	<b>\$434,561</b>	<b>\$230,515</b>	<b>\$4,421,977</b>	<b>1818.3%</b>	<b>\$0</b>	<b>-\$1,183,973</b>	<b>\$3,238,004</b>	<b>\$2,803,443</b>	<b>1304.7%</b>
	<b>Comparisons to FY26 Projected Budget</b>		<b>-\$204,046</b>	<b>\$4,191,462</b>						

	FY26 Amended Budget	FY26 Projected	FY27 Requested	%	Staff Changes	BOS Changes	FY27 Revised	FY26 to FY27 Change	%	
<b>SUBTOTAL GENERAL FUND W/OUT SCHOOL FUND</b>	\$31,750,294	\$30,754,689	\$42,630,373	38.6%			\$42,630,373	\$ 10,880,079	38.6%	
Comparisons to FY26 Projected Budget		-\$995,605	\$11,875,684				\$11,875,684			
Comparisons to FY26 Budget less Contingencies	\$31,315,733	\$30,524,174	\$38,208,396	25.2%			\$38,208,396	\$ 6,892,663	25.2%	
<b>School Funding</b>	<b>FY26 Amended Budget</b>	<b>FY26 Projected</b>	<b>FY27 Requested</b>	<b>%</b>	<b>Staff Changes</b>	<b>BOS Changes</b>	<b>FY27 Revised</b>	<b>FY26 to FY27 Change</b>	<b>%</b>	
93100.9202	Transfer to School Nursing	\$164,935	\$164,935	\$164,935	0.0%		\$164,935	\$0	0.0%	
93100.9203	Transfer to School Fund (Local only)	\$19,918,914	\$19,918,914	\$22,648,129	13.7%	-\$2,729,215	\$835,065	\$20,753,979	\$835,065	4.2%
93100.9205	Transfer to School Capital (Buses)	\$600,000	\$600,000	\$0	-100.0%		\$600,000	\$0	0.0%	
	Transfer to School (Other)	\$0	\$0	\$0	0.0%		\$0	\$0	0.0%	
	<b>SUBTOTAL SCHOOL FUNDING</b>	<b>\$20,683,849</b>	<b>\$20,683,849</b>	<b>\$22,813,064</b>	<b>10.3%</b>	<b>-\$2,729,215</b>	<b>\$1,435,065</b>	<b>\$21,518,914</b>	<b>\$835,065</b>	<b>4.0%</b>
	<b>COMPARISONS TO FY26 PROJECTED BUDGET</b>	<b>#VALUE!</b>	<b>\$0</b>	<b>\$2,129,215</b>			<b>\$835,065</b>			
	<b>TOTAL ALL FUNDING REQUESTS</b>	<b>\$52,434,143</b>	<b>\$51,438,538</b>	<b>\$65,443,437</b>	<b>27.2%</b>	<b>-\$8,971,303</b>	<b>-\$17,839</b>	<b>\$56,454,295</b>	<b>\$4,020,152</b>	<b>7.67%</b>
	Comparisons to FY26 Budget		-\$995,605	\$14,004,899			\$5,015,757			
	Comparisons to FY26 Budget less Contingencies	\$52,434,143	\$51,438,538	\$61,021,460	19%		\$61,021,460	\$8,587,317	19%	
	<b>TOTAL ESTIMATED EXPENDITURES</b>		<b>\$51,438,538</b>	<b>\$56,454,295</b>		<b>FY27 Expenditures</b>		<b>\$415,300</b>		
	<b>TOTAL ESTIMATED REVENUE</b>		<b>\$54,910,693</b>	<b>\$56,454,296</b>		<b>FY27 Revenues</b>		<b>\$2,822,704</b>		
	<b>FUNDING EXCESS or (SHORTFALL) BASED ON REVISED BUDGET</b>		<b>\$3,472,155</b>	<b>\$0</b>	<b>FY27 Overage/(Deficit)</b>		<b>Capital Outlay Total:</b>	<b>\$2,326,373</b>		

Non-Recurring Contingency:	\$415,300
Recurring Contingency:	\$2,822,704
<b>Capital Outlay Total:</b>	<b>\$2,326,373</b>

Projected FY26 Exp	\$51,438,538
Projected FY26 Rev	\$54,910,693
Difference FY26 Carryover	\$3,472,155
FY26 Amended Budget VS Projected Expenditures	\$995,605
FY26 Amended Budget VS Projected Revenues	\$2,476,547
Staff Adjustment	\$3
<b>Total FY26 Carryover</b>	<b>\$3,472,155</b>

**Use of FY27 YE Balance (Expenditures)**

<b>Candy McGarry:</b> \$688,192 of Emergency Vehicles Cost in Capital Outlay is being covered by Fund Balance	\$2,326,373	Capital Outlay - FY26 Exp and Rev Carry-Over
	\$415,300	NR Contingency - FY26 Balance Exp Carry-Over
	\$730,482	Misc Carry forward Revenue & NR Costs
	<b>\$3,472,155</b>	<b>Total Use of Carryover</b>
	\$190,541	FT \$1,500 and PT \$500 Bonus
	\$688,192	Portion of EMS Vehicles Cost from Fund Balance
	<b>\$878,733</b>	
	<b>\$4,350,888</b>	<b>Total YE Balance (Revenues)</b>

**Candy McGarry:**  
\$688,192 in Fund Balance is covering part of EMS Vehicles in Capital Outlay and Balance is covered by Carry-Over from FY26

**Candy McGarry:**  
100,000 LATCF Unused Funds  
\$66,386 Opioid Fund Bal  
\$112,000 in Solar Siting funds+\$128,138 ARPA Balance after NCHS Roof +\$111,710 Balance of Forest Sustainability Funds +\$212,248 Lovington TAP Grant Local Match.

**LATCF Funds and ARPA Funds of \$228,138 have no spending restrictions - are revenue replacement funds.**

**Includes RE Tax at \$.57**  
**Includes Current PPT at \$2.79 and PPT Relief at 39%**  
**TOT Rate is 7% Effective July 1, 2024**



# NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE NELSON COUNTY, VIRGINIA

Pursuant to Virginia State Code §58.1-3321, a public hearing will be held by the Nelson County Board of Supervisors in order to receive public comment on a proposed real property tax increase. The public hearing will be held on **Thursday, April 16, 2026 at 7:00 pm** in the General District Courtroom on the third floor of the Nelson County Courthouse located at 84 Courthouse Square, Lovingson VA 22949.

The County of Nelson, Virginia proposes to increase property tax levies.

**Assessment Increase:** Total assessed value of real property, excluding additional assessments due to new construction or improvements to property and any adjustments, exceeds last year's total assessed value of real property by **31.5** percent. This increase also excludes assessed non-taxable real property values and special levies related to real property in the agricultural land use valuation program.

**Lowered Rate Necessary to Offset Increased Assessment:** The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be **\$0.495 Cents** per \$100 of assessed value. This rate will be known as the "lowered tax rate".

**Effective Rate Increase:** The County of Nelson proposes to adopt a tax rate of **\$0.58 Cents** per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be **\$0.085 Cents** per \$100 or **17.33** percent. This difference will be known as the "effective tax rate increase".

The 17.33 percent effective tax rate increase averaged over the next four years is 4.33% per year.

**Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.**

**Proposed Total Budget Increase:** Based on the proposed real property tax rate and changes in other revenue, the total budget of the County of Nelson will exceed last years by **8.21 percent**.

The proposed tax rate of \$0.58 Cents provides an estimated \$3.6 Million in new real estate tax revenue to partially cover:

- Annual incremental operational increases, and
- Reductions in State K-12 education funding of an estimated \$4 Million over the next four years.

The Board of Supervisors intends to maintain its practice of setting a real estate tax rate that is in effect until the next real property reassessment, currently scheduled for 2030 (a four-year period).

BY AUTHORITY OF NELSON COUNTY SUPERVISORS

Code of Virginia  
Title 58.1. Taxation  
Subtitle III. Local Taxes  
Chapter 32. Real Property Tax  
Article 5. Reassessment/Assessment Cycles

## § 58.1-3252. In counties

There shall be a general reassessment of real estate every four years or, if determined by majority vote of a county's board of supervisors, every three years. Any county that has a total population of 50,000 or less may elect by majority vote of its board of supervisors to conduct its general reassessments at either five-year or six-year intervals. In addition, Augusta County and Bedford County may elect by majority vote of their respective board of supervisors to conduct their general reassessments at either five-year or six-year intervals.

Nothing in this section shall affect the power of any county to use the annual or biennial assessment method as authorized by law.

Code 1950, § 58-778; 1950, p. 10; 1976, c. 717; 1977, c. 419; 1979, cc. 574, 577; 1981, c. 439; 1984, cc. 273, 675; 2009, c. 529; 2018, c. 24; 2022, cc. 361, 362.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

## § 58.1-3321. Effect on rate when assessment results in tax increase; public hearings; referendum

A. When any annual assessment, biennial assessment, or general reassessment of real property by a county, city, or town would result in an increase of one percent or more in the total real property tax levied, such county, city, or town shall reduce its rate of levy for the forthcoming tax year so as to cause such rate of levy to produce no more than 101 percent of the previous year's real property tax levies, unless subsection B is complied with, which rate shall be determined by multiplying the previous year's total real property tax levies by 101 percent and dividing the product by the forthcoming tax year's total real property assessed value. An additional assessment or reassessment due to the construction of new or other improvements, including those improvements and changes set forth in § 58.1-3285, to the property shall not be an annual assessment or general reassessment within the meaning of this section, nor shall the assessed value of such improvements be included in calculating the new tax levy for purposes of this section. Special levies shall not be included in any calculations provided for under this section.

B. The governing body of a county, city, or town may, after conducting a public hearing, which shall not be held at the same time as the annual budget hearing, increase the rate above the reduced rate required in subsection A if any such increase is deemed to be necessary by such governing body.

C. Notice of any public hearing held pursuant to this section shall be given at least seven days before the date of such hearing by the publication of a notice in (i) at least one newspaper of general circulation in such county or city and (ii) a prominent public location at which notices are regularly posted in the building where the governing body of the county, city, or town regularly conducts its business. Additionally, in a county, city, or town that conducts its reassessment more than once every four years, the notice for any public hearing held pursuant to this section shall be published on a different day and in a different notice from any notice published for the annual budget hearing. Any such notice shall be at least the size of one-eighth page of a standard size or a tabloid size newspaper, and the headline in the advertisement shall be in a type no smaller than 18-point. The notice described in clause (i) shall not be placed in that portion, if any, of the newspaper reserved for legal notices and classified advertisements. The notice described in clauses (i) and (ii) shall be in the following form and contain the following information, in addition to such other information as the local governing body may elect to include:

### NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

The (name of the county, city or town) proposes to increase property tax levies.

1. Assessment Increase: Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by \_\_\_ percent.

2. Lowered Rate Necessary to Offset Increased Assessment: The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$ \_\_\_ per \$100 of assessed value. This rate will be known as the "lowered tax rate."

3. Effective Rate Increase: The (name of the county, city or town) proposes to adopt a tax rate of \$ \_\_\_ per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$ \_\_\_ per \$100, or \_\_\_ percent. This difference will be known as the "effective tax rate increase."

Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.

4. Proposed Total Budget Increase: Based on the proposed real property tax rate and changes in other revenues, the total budget of (name of the county, city or town) will exceed last year's by \_\_\_ percent.

A public hearing on the increase will be held on (date and time) at (meeting place).

D. All hearings shall be open to the public. The governing body shall permit persons desiring to be heard an opportunity to present oral testimony within such reasonable time limits as shall be determined by the governing body.

E. The provisions of this section shall not be applicable to the assessment of public service corporation property by the State Corporation Commission.

F. Notwithstanding other provisions of general or special law, the tax rate for taxes due on or before June 30 of each year may be fixed on or before May 15 of that tax year.

Code 1950, § 58-785.1; 1975, c. 622; 1979, c. 473; 1980, c. 396; 1981, c. 212; 1984, c. 675; 1990, c. 579; 2007, c. 948; 2009, cc. 30, 511; 2016, cc. 657, 663; 2022, c. 29; 2023, cc. 506, 507; 2024, cc. 225, 242.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

## § 15.2-2506. Publication and notice; public hearing; adjournment; moneys not to be paid out until appropriated

Notice of one or more public hearings shall be given in accordance with § 15.2-1427. Such notice shall, at a minimum, include a summary of the total revenues and expenditures for each appropriated fund and the current and proposed real estate and personal property tax levies. Any locality not having a newspaper of general circulation may in lieu of the foregoing notice provide for notice by written or printed handbills, posted at such places as it may direct. The hearing shall be held at least seven days prior to the approval of the budget as prescribed in § 15.2-2503. With respect to the school division budget, which shall include the estimated required local match, such hearing shall be held at least seven days prior to the approval of that budget as prescribed in § 22.1-93. With respect to the budget of a constitutional officer, if the proposed budget reduces funding of such officer at a rate greater than the average rate of reduced funding for other agencies appropriated through such locality's general fund, exclusive of the school division, the locality shall give written notice to such constitutional officer at least 14 days prior to adoption of the budget. If a constitutional officer determines that the proposed budget cuts would impair the performance of his statutory duties, such constitutional officer shall make a written objection to the local governing body within seven days after receipt of the written notice and shall deliver a copy of such objection to the Compensation Board. The local governing body shall consider the written objection of such constitutional officer. The governing body may adjourn such hearing from time to time. The fact of such notice and hearing shall be entered of record in the minute book.

In no event, including school division budgets, shall such preparation, publication, and approval be deemed to be an appropriation. No money shall be paid out or become available to be paid out for any contemplated expenditure unless and until there has first been made an annual, semiannual, quarterly, or monthly appropriation for such contemplated expenditure by the governing body, except that funds appropriated in a county having adopted the county executive form of government for multiyear capital projects and outstanding grants may be carried over from year to year without being reappropriated.

Code 1950, § 15-577; 1956, Ex. Sess., c. 67; 1959, Ex. Sess., c. 69; 1962, c. 623, § 15.1-162; 1976, c. 762; 1978, cc. 126, 551; 1984, c. 485; 1997, c. 587; 2009, c. 280; 2014, cc. 360, 589; 2021, c. 8; 2021, Sp. Sess. I, c. 155; 2024, cc. 225, 242.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

Code of Virginia

Title 58.1. Taxation

Subtitle III. Local Taxes

Chapter 39. Enforcement, Collection, Refunds, Remedies and Review of Local Taxes

Article 2. Collection by Treasurers, Etc.

## § 58.1-3912. Local tax officials to mail certain tax documents to taxpayers; penalties; electronic transmission

A. The treasurer of every city and county shall, as soon as reasonably possible in each year, but not later than 14 days prior to the due date of the taxes, send or cause to be sent by United States mail to each taxpayer assessed with taxes and levies for that year a bill or bills setting forth the amounts due. The treasurer may elect not to send a bill amounting to \$20 or less as shown by an assessment book in such treasurer's office. The treasurer may employ the services of a mailing service or other vendor for fulfilling the requirements of this section. The failure of any such treasurer to comply with this section shall be a Class 4 misdemeanor. Such treasurer shall be deemed in compliance with this section as to any taxes due on real estate if, upon certification by the obligee of any note or other evidence of debt secured by a mortgage or deed of trust on such real estate that an agreement has been made with the obligor in writing within the mortgage or deed of trust instrument that such arrangements be made, he mails the bill for such taxes to the obligee thereof. Upon nonpayment of taxes by either the obligee or obligor, a past-due tax bill will be sent to the taxpayer. No governing body shall publish the name of a taxpayer in connection with a tax debt for which a bill was not sent, without first sending a notice of deficiency to his last known address at least two weeks before such publication.

B. The governing body of any county, city or town may attach to or mail with all real estate and tangible personal property tax bills, prepared for taxpayers in such locality, information indicating how the tax rate charged upon such property and revenue derived therefrom is apportioned among the various services and governmental functions provided by the locality.

C. Notwithstanding the provisions of subsection A of this section, in any county which has adopted the urban county executive form of government, and in any county contiguous thereto which has adopted the county executive form of government, tangible personal property tax bills shall be mailed not later than 30 days prior to the due date of such taxes.

D. Notwithstanding the provisions of subsection A of this section, any county and town, the governing bodies of which mutually agree, shall be allowed to send, to each taxpayer assessed with taxes, by United States mail no later than 14 days prior to the due date of the taxes, a single real property tax bill and a single tangible personal property tax bill.

E. Beginning with tax year 2006, in addition to all other information currently appearing on tangible personal property tax bills, each such bill required to be sent pursuant to subsection A shall state on its face (i) whether the vehicle is a qualifying vehicle as defined in § 58.1-3523;(ii) a statement indicating the reduced tangible personal property tax rates applied to qualifying vehicles resulting from the Commonwealth's reimbursements for tangible personal property tax relief pursuant to § 58.1-3524, and the locality's tangible personal property tax rate for its general class of tangible personal property, provided that such statement shall not be required for tax bills in any county, city, or town that will not receive any reimbursement pursuant to subsection B of § 58.1-3524;(iii) the vehicle's registration number pursuant to § 46.2-604;(iv) the

amount of tangible personal property tax levied on the vehicle; and (v) if the locality prorates personal property tax pursuant to § 58.1-3516, the number of months for which a bill is being sent.

F. 1. Notwithstanding the provisions of subsection A or the provisions of § 58.1-3330, 58.1-3518, or 58.1-3518.1, the treasurer, commissioner of the revenue, or other local tax official, consistent with guidelines promulgated by the Department of Taxation implementing the provisions of subdivision 2 of § 58.1-1820, may convey, with the written consent of the taxpayer, any tax bill or other tax document by electronic means chosen by the taxpayer, including without limitation facsimile transmission or electronic mail (email), in lieu of posting such bill by first-class mail. The treasurer, commissioner of the revenue, or other local tax official conveying a bill or other tax document by means authorized in this subdivision shall maintain a copy (in written form or electronic media) of the bill or document reflecting the date of transmission until such time as the bill has been satisfied or otherwise removed from the books of the treasurer, commissioner of the revenue, or other local tax official by operation of law. Transmission of a bill or tax document pursuant to this subsection shall have the same force and effect for all purposes arising under this subtitle as mailing to the taxpayer by first-class mail on the date of transmission.

2. The treasurer, commissioner of the revenue, or other local taxing official also may convey, with the consent of the taxpayer, any tax bill or other document by permitting the taxpayer to access his information online from a database on the locality's or official's website.

3. Consent of the taxpayer under this subsection may be obtained from the taxpayer electronically, subject to reasonable verification of the taxpayer's identity.

G. Any solid waste disposal fee imposed by a county may be attached to, mailed with, or stated on the appropriate real estate tax bill.

Code 1950, § 58-960; 1954, c. 205; 1956, c. 701; 1968, c. 206; 1980, c. 276; 1982, c. 74; 1984, c. 675; 1985, cc. 406, 543; 1991, c. 187; 1994, c. 207; 1996, c. 323; 1998, Sp. Sess. I, c. 2; 1999, c. 358; 2001, c. 801; 2002, c. 64; 2004, Sp. Sess. I, c. 1; 2005, c. 922; 2013, c. 299; 2016, c. 768.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.



BOARD OF SUPERVISORS

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Central District

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East District

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West District

DR. JESSICA LIGON  
South District

A. CAMERON LENAHAN  
North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**RESOLUTION R2026-35  
NELSON COUNTY BOARD OF SUPERVISORS  
ESTABLISHMENT OF 2026 TAX RATES**

**RESOLVED**, by the Nelson County Board of Supervisors, pursuant to and in accordance with §58.1-3001 of the Code of Virginia, 1950, that the tax rate of levy applicable to all property subject to local taxation, inclusive of public service corporation property, shall remain effective until otherwise re-established by said Board of Supervisors and is levied per \$100 of assessed value as follows:

Real Property Tax	\$ _____
Tangible Personal Property	\$2.79
Machinery & Tools Tax	\$1.25
Manufactured Home (Mobile Home) Tax	\$ _____

Approved: \_\_\_\_\_

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors

## **§ 58.1-3001. When boards of supervisors to fix and order county and district taxes; funds not available, allocated, etc., until appropriated**

The governing body of each county shall, at its regular meeting in the month of January in each year, or as soon thereafter as practicable not later than a regular or called meeting in June, fix the amount of the county and district taxes for the current year. Any such governing body may provide that if any taxpayer owns tangible personal property of such small value that the local levies thereon for the year result in a tax of less than fifteen dollars, such tax may be collected as provided by ordinance or such property may be omitted from the personal property book and no assessment made thereon.

The imposition of taxes or the collection of such taxes shall not constitute an appropriation nor an obligation or duty to appropriate any funds for any purpose, expenditure or contemplated expenditure. No part of the funds raised by the general county taxes shall be considered available, allocated or expended for any purpose until there has been an appropriation of funds for that expenditure or purpose by the governing body either annually, semiannually, quarterly, or monthly. There shall be no mandatory duty upon the governing body of any county to appropriate any funds raised by general county taxes except to pay the principal and interest on bonds and other legal obligations of the county or district and to pay obligations of the county or its agencies and departments arising under contracts executed or approved by the governing body, unless otherwise specifically provided by statute. Any funds collected and not expended in any fiscal year shall be carried over to the succeeding fiscal years and shall be available for appropriation for any governmental purposes in those years.

Code 1950, § 58-839; 1950, p. 416; 1952, c. 423; 1958, c. 35; 1959, Ex. Sess., c. 52; 1984, c. 675; 1988, c. 430; 1989, c. 81; 1994, c. [252](#).

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

**Establishment of 2026 Personal  
Property Tax Relief –PPTRA %  
Tax Rate Discount**

# State Code Authorization

## **Pursuant to State Code §58.1-3524:**

For tax year 2006 and thereafter, localities will be reimbursed by the State for providing the required tangible personal property tax relief as set forth in this code section. In 2006, \$950 Million in tax relief was divvied up between the Counties, Cities, and Towns in the Commonwealth based upon their pro rata share of their actual payments for tax year 2005 as compared to the actual payments to ALL Counties, Cities, and Towns in 2005. It was also established that this amount would be the same for each subsequent tax year.

At that time, the annual amount of tangible personal property tax relief provided to the County by the State was determined to be \$1,708,030. State Code mandates that a tax relief rate for qualifying vehicles be annually established in order to receive this tax relief reimbursement from the State.

Therefore, pursuant to State Code §58.1-3524 (C), proposed **Resolution R2026-36 2026 Personal Property Tax Relief**, establishes the percentage reduction in rate used for distribution of the County's Personal Property Tax Relief amount of \$1,708,030 for qualifying vehicles under the statute. The County's financial system uses this percentage to calculate the amount of relief distributed, given the amount of current tax levied and the qualifying vehicles as categorized by the Commissioner of Revenue within the system.

## **2025 Tax Year:**

For the 2025 tax year, a **38%** distribution of Personal Property Tax Relief (PPTRA) was approved by the Board, which was expected to distribute \$1,555,050 at the beginning of 2025; providing \$152,980 for distribution throughout 2025 as supplemental changes to the tax base are made by the Commissioner.

## **2026 Tax Year:**

For the 2026 tax year, Staff recommends using a **37%** distribution of Personal Property Tax Relief (PPTRA), which endeavors to equal the \$1,708,030 received from the State. A **37%** rate is expected to distribute \$1,556,135 at the beginning of 2026; providing \$151,895 for distribution throughout 2026 as supplemental changes to the tax base are made by the Commissioner.

# Distribution of PPTRA

## Per State Code §58.1-3524:

- ▶ Qualified vehicles with an assessed value of \$1,000 or less will be eligible for 100% tax relief;
- ▶ Qualified vehicles with an assessed value of \$1,001 to \$20,000 will be eligible for 37 % tax relief;
- ▶ Qualified vehicles with an assessed value of \$20,001 or more shall be eligible to receive 37 % tax relief only on the first \$20,000 of assessed value; and
- ▶ All other vehicles which do not meet the definition of “qualifying” (business use vehicle, farm use vehicle, motor homes, etc.) will not be eligible for any form of tax relief under this program.

## PPTRA Distribution Comparison - 2026 Proposed Compared to 2025

% PPTRA Relief	\$ PPTRA Distribution	\$ PPTRA Allowance for mid-year Adjustments	Total PPTRA Distributed	Anticipated Local Funds Utilized
<b>2026 - 37%</b>	<b>\$1,556,135</b>	<b>\$151,895</b>	<b>\$1,708,030</b>	<b>\$0</b>
2025 - 38%	\$1,555,050	\$152,980	\$1,708,030	\$0

*\* For 2026 1% of PPTRA Relief equates to approximately \$46,163 in relief dollars*

## PPTRA Effective Tax Rates & Maximum Annual Tax Impact

% PPTRA Relief	Effective Tax Rate per \$100 Value - 2026 100% Rate = \$2.79	Effective Annual Tax on Maximum of 1 <sup>st</sup> \$20,000 in Value
<b>2026 - 37%</b>	<b>63% - \$1.76</b>	<b>\$352</b>
2025 - 38%	62% - \$1.73	\$346

*\* 1% of PPTRA relief ≈ \$.03 in effective tax rate*

# Next Steps

- ▶ Obtain Input from Staff if desired
- ▶ Recommended Action:
  - ▶ Approve **Resolution R2026-36** that sets the 2026 % PPTRA relief at **37%** for the Commissioner of Revenue to use when generating the final 2026 Personal Property Tax levy book

# Resolution R2026-36

## 2026 PERSONAL PROPERTY TAX RELIEF



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Director of Finance and  
Human Resources

### RESOLUTION R2026-36 NELSON COUNTY BOARD OF SUPERVISORS 2026 PERSONAL PROPERTY TAX RELIEF

**WHEREAS**, the Personal Property Tax Relief Act of 1998, Va. Code § 58.1-3524 has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly; and

**WHEREAS**, the Nelson County Board of Supervisors has adopted an Ordinance for Implementation of the Personal Property Tax Relief Act, Chapter 11, Article X, of the County Code of Nelson County, which specifies that the rate for allocation of relief among taxpayers be established annually by resolution as part of the adopted budget for the County.

**NOW THEREFORE BE IT RESOLVED** that the Nelson County Board of Supervisors does hereby authorize tax year 2026 personal property tax relief rates for qualifying vehicles as follows:

- Qualified vehicles with an assessed value of \$1,000 or less will be eligible for 100% tax relief;
- Qualified vehicles with an assessed value of \$1,001 to \$20,000 will be eligible for 37% tax relief;
- Qualified vehicles with an assessed value of \$20,001 or more shall be eligible to receive 37% tax relief only on the first \$20,000 of assessed value; and
- All other vehicles which do not meet the definition of “qualifying” (business use vehicle, farm use vehicle, motor homes, etc.) will not be eligible for any form of tax relief under this program.

**BE IT FINALLY RESOLVED** that the personal property tax relief rates for qualifying vehicles hereby established shall be effective January 1, 2026 through December 31, 2026.



BOARD OF SUPERVISORS

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**RESOLUTION R2026-36  
NELSON COUNTY BOARD OF SUPERVISORS  
2026 PERSONAL PROPERTY TAX RELIEF**

**WHEREAS**, the Personal Property Tax Relief Act of 1998, Va. Code § 58.1-3524 has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly; and

**WHEREAS**, the Nelson County Board of Supervisors has adopted an Ordinance for Implementation of the Personal Property Tax Relief Act, Chapter 11, Article X, of the County Code of Nelson County, which specifies that the rate for allocation of relief among taxpayers be established annually by resolution as part of the adopted budget for the County.

**NOW THEREFORE BE IT RESOLVED** that the Nelson County Board of Supervisors does hereby authorize tax year 2026 personal property tax relief rates for qualifying vehicles as follows:

- Qualified vehicles with an assessed value of \$1,000 or less will be eligible for 100% tax relief;
- Qualified vehicles with an assessed value of \$1,001 to \$20,000 will be eligible for     % tax relief;
- Qualified vehicles with an assessed value of \$20,001 or more shall be eligible to receive     % tax relief only on the first \$20,000 of assessed value; and
- All other vehicles which do not meet the definition of “qualifying” (business use vehicle, farm use vehicle, motor homes, etc.) will not be eligible for any form of tax relief under this program.

**BE IT FINALLY RESOLVED** that the personal property tax relief rates for qualifying vehicles hereby established shall be effective January 1, 2026 through December 31, 2026.

Approved: \_\_\_\_\_, 2026

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors

## § 58.1-3524. Tangible personal property tax relief; local tax rates on vehicles qualifying for tangible personal property tax relief

A. For tax year 2006 and all tax years thereafter, counties, cities, and towns shall be reimbursed by the Commonwealth for providing the required tangible personal property tax relief as set forth herein.

B. For tax year 2006 and all tax years thereafter, the Commonwealth shall pay a total of \$950 million for each such tax year in reimbursements to localities for providing the required tangible personal property tax relief on qualifying vehicles in subsection C. No other amount shall be paid to counties, cities, and towns for providing tangible personal property tax relief on qualifying vehicles. Each county's, city's, or town's share of the \$950 million for each such tax year shall be determined pro rata based upon the actual payments to such county, city, or town pursuant to this chapter for tax year 2005 as compared to the actual payments to all counties, cities, and towns pursuant to this chapter for tax year 2005, as certified in writing by the Auditor of Public Accounts no later than March 1, 2006, to the Governor and to the chairmen of the Senate Committee on Finance and Appropriations and the House Committee on Appropriations. The amount reimbursed to a particular county, city, or town for tax year 2006 for providing tangible personal property tax relief shall be the same amount reimbursed to such county, city, or town for each subsequent tax year.

The reimbursement to each county, city, or town for tax year 2006 shall be paid by the Commonwealth over the 12-month period beginning with the month of July 2006 and ending with the month of June 2007, as provided in the general appropriation act. For all tax years subsequent to tax year 2006, reimbursements shall be paid over the same 12-month period. All reimbursement payments shall be made by check issued by the State Treasurer to the respective treasurer of the county, city, or town on warrant of the Comptroller.

C. For tax year 2006 and all tax years thereafter, each county, city, or town that will receive a reimbursement from the Commonwealth pursuant to subsection B shall provide tangible personal property tax relief on qualifying vehicles by reducing its local tax rate on qualifying vehicles as follows:

1. The local governing body of each county, city, or town shall fix or establish its tangible personal property tax rate for its general class of tangible personal property, which rate shall also be applied to that portion of the value of each qualifying vehicle that is in excess of \$20,000.

2. After fixing or establishing its tangible personal property tax rate for its general class of tangible personal property, the local governing body of the county, city, or town shall fix or establish one or more reduced tax rates (lower than the rate applied to the general class of tangible personal property) that shall be applied solely to that portion of the value of each qualifying vehicle that is not in excess of \$20,000. No other tangible personal property tax rate shall be applied to that portion of the value of each qualifying vehicle that is not in excess of \$20,000. Such reduced tax rate or rates shall be set at an effective tax rate or rates such that (i) the revenue to be received from such reduced tax rate or rates on that portion of the value of

qualifying vehicles not in excess of \$20,000 plus (ii) the revenue to be received on that portion of the value of qualifying vehicles in excess of \$20,000 plus (iii) the Commonwealth's reimbursement is approximately equal to the total revenue that would have been received by the county, city, or town from its tangible personal property tax had the tax rate for its general class of tangible personal property been applied to 100 percent of the value of all qualifying vehicles.

3. Notwithstanding the provisions of subdivisions 1 and 2, beginning with tax year 2016, each county, city, and town that receives reimbursement shall ensure that the reimbursement pays for all of the tax attributable to the first \$20,000 of value on each qualifying vehicle leased by an active duty member of the United States military, his spouse, or both, pursuant to a contract requiring him, his spouse, or both to pay the tangible personal property tax on such vehicle. The provisions of this subdivision apply only to a vehicle that would not be taxed in Virginia if the vehicle were owned by such military member, his spouse, or both.

D. On or before the date the certified personal property tax book is required by § 58.1-3118 to be provided to the treasurer, the commissioner of the revenue shall identify each qualifying vehicle and its value to the treasurer of the locality.

E. The provisions of this section are mandatory for any county, city, or town that will receive a reimbursement pursuant to subsection B.

1998, Sp. Sess. I, c. 2;2004, Sp. Sess. I, c. 1;2015, c. 266.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.