

Virginia:

AT A REGULAR MEETING of the Nelson County Board of Supervisors at 2:00 p.m. in the General District Courtroom located on the third floor of the Nelson County Courthouse, in Lovingston, Virginia.

Present: Ernie Q. Reed, Central District Supervisor - Chair
Jessica Ligon, South District Supervisor – Vice Chair
David Parr, West District Supervisor
Jesse N. Rutherford, East District Supervisor
A. Cameron Lenahan, North District Supervisor
Candice W. McGarry, County Administrator
Amanda B. Spivey, Administrative Assistant/Deputy Clerk
Grace E. Mawyer, Director of Finance and Human Resources
Jackie Harris – Registrar
Jeremy Marrs – Building Code Official
Sheriff Mark Embrey
Jerry West – Director of Parks and Recreation

Absent: None

I. CALL TO ORDER

Mr. Reed called the meeting to order at 2:02 p.m., with all five (5) Supervisors present to establish a quorum.

- A. Moment of Silence – Attendees observed a moment of silence.
- B. Pledge of Allegiance – Dr. Ligon led the Pledge of Allegiance.

Ms. Mawyer introduced Grace Deshong as the new Director of Social Services and noted Ms. Deshong’s extensive work history in social services and law enforcement.

II. REORGANIZATION OF THE BOARD AND ANNUAL ORGANIZATIONAL MEETING

Ms. McGarry introduced Cameron Lenahan, new North District Supervisor. She explained that at the first meeting of the new calendar year, the Board elects a new chair and vice chair, and she opened the floor for nominations.

- A. Election of Chair and Vice Chair.

Mr. Rutherford nominated Jessica Ligon to serve as Board chair for Calendar Year 2026. Mr. Parr seconded the motion. There were no additional nominations and the floor for Chair nominations was closed. Ms. McGarry then opened the floor for Vice Chair nominations. Mr. Parr nominated Jesse Rutherford to serve as Board vice chair for Calendar Year 2026. Mr. Lenahan seconded the motion. There were no additional nominations and the floor for Vice Chair nominations was closed.

Mr. Parr moved to approve the nominations of **Jessica Ligon for Chair** and **Jesse Rutherford for Vice Chair** for Calendar Year 2026. Mr. Reed seconded the motion, which passed unanimously (5-0) by roll call vote.

- B. Resolution – **R2026-01** Annual Organizational Meeting of the Board and Appointments.

Ms. McGarry reported that Resolution R2026-01 is their typical resolution and is authorized by §15.2-1416 of the Code of Virginia and Chapter 2, Article 2 of the Code of the County of Nelson. She said this is the annual organizational meeting, and this resolution sets out the matters to be determined by the Board of Supervisors in addition to the appointment of the chairman and vice chairman, which includes establishment of a schedule of regular and as applicable, special meetings, the establishment of the rules of order, the establishment of a meeting agenda, and the establishment of board appointments, including a Clerk, Deputy Clerk to the Board of Supervisors, Zoning administrator, and Hazardous Materials Coordinator.

Ms. McGarry said this resolution also stipulates that:

- Regular meetings of the Board of Supervisors shall be conducted during the Calendar Year 2026 in the General District courtroom located in the Nelson County Courthouse in Lovingston, Virginia, on the second Tuesday of each month, beginning at 2 p.m. and reconvening thereafter at 7 p.m.
- Should the regular meetings fall on any legal holiday, the meeting shall be held on the next following regular business day without action of any kind by the Board unless otherwise canceled.

- Should the chairman or vice chairman, if the chairman is unable to act, find and declare that weather or other conditions are such that it is hazardous for members to attend regular meetings, the meetings will be continued on the following Tuesday.
- Such findings shall be communicated to the member’s staff and press as promptly as possible, and all hearings and other matters previously advertised shall be conducted at the continued meetings and no further advertisement is required.
- Special meetings of the Board of Supervisors may be convened from time to time as determined by the Board of Supervisors in accordance with the applicable provisions of the Code of Virginia and Code of Nelson County, Virginia.
- In accordance with the Code of the County of Nelson, Robert’s Rules of Order shall be observed as the rules for conducting the business of the Board of Supervisors, and the agenda for all meetings of the Board of Supervisors shall be established by the Clerk of the Board in consultation with the chairman.

Ms. McGarry stated that Page 2 of the resolution includes the current list of Board of Supervisors appointments for Calendar Year 2026, and now would be the time for the Board to make any changes to those designations.

Mr. Rutherford said he had some previous one-on-one discussions about some of these particular roles, and Mr. Lenahan had indicated that he would be willing to fill his seat on the Albemarle-Charlottesville Regional Jail Authority (ACRJ) Board; Mr. Lenahan also agreed to serve on the Virginia Career Works Piedmont Council. Mr. Rutherford also suggested that Dr. Ligon serve out the remainder of the Zoning work on the Planning Commission. He commented that once the Zoning was complete, the next Board member could serve during the map redrawing.

Mr. Rutherford moved to approve **Resolution R2026-01**, amending the appointments to reflect Cameron Lenahan on the Albemarle-Charlottesville Regional Jail Board and the Virginia Career Works Piedmont Council. Mr. Parr seconded the motion. Mr. Rutherford amended his motion to reflect Sheriff Mark Embrey on the Thomas Jefferson Community Criminal Justice Board. Mr. Parr seconded the motion, which passed unanimously (5-0) by vote of acclamation and the following resolution was adopted:

RESOLUTION R2026-01
NELSON COUNTY BOARD OF SUPERVISORS
ANNUAL MEETING
JANUARY 13, 2026

WHEREAS, pursuant to the applicable provisions of §15.2-1416 of the Code of VA and Chapter 2, Article 2 of the Code of the County of Nelson, VA, the Nelson County Board of Supervisors conducts an annual organizational meeting at the Board’s first meeting in January of each year; and,

WHEREAS, matters to be determined by the Board of Supervisors in addition to the appointment of a Chairman and Vice-Chairman include the establishment of a schedule of regular and, as applicable, special meetings, the establishment of rules of order, the establishment of (a) meeting agenda(s), and the establishment of Board appointments, including a Clerk and Deputy Clerk to the Board of Supervisors, a Zoning Administrator and a Hazardous Material Coordinator.

NOW THEREFORE BE IT RESOLVED, by the Nelson County Board of Supervisors as follows:

Regular meetings of the Board of Supervisors shall be conducted during Calendar Year 2026 in the General District Courtroom located in the Nelson County Courthouse in Lovingston, VA on the second Tuesday of each month, beginning at 2:00 p.m., and reconvening thereafter at 7:00 p.m. Should the regular meetings fall on any legal holiday, the meeting shall be held on the next following regular business day, without action of any kind by the Board; unless otherwise cancelled. Should the Chairman or Vice Chairman (if the Chairman is unable to act) find and declare that weather or other conditions are such that it is hazardous for members to attend regular meetings; the meeting(s) will be continued on the following Tuesday. Such finding shall be communicated to the members, staff, and the press as promptly as possible. All hearings and other matters previously advertised shall be conducted at the continued meeting(s) and no further advertisement is required.

Special meetings of the Board of Supervisors may be convened from time to time, as determined by the Board of Supervisors in accordance with the applicable provisions of the Code of VA and the Code of the County of Nelson, VA.

In accordance with the Code of the County of Nelson, VA, Robert’s Rules of Order, shall be observed as the rules for conducting the business of the Board of Supervisors and the agenda for all meetings of the Board of Supervisors shall be established by the Clerk of the Board in consultation with the Chairman.

Board of Supervisors appointments for Calendar Year 2026 shall be as follows:

Thomas Jefferson Planning District Commission:	Jesse N. Rutherford
Thomas Jefferson Planning District Commission:	Ernie Q. Reed
Director of Emergency Services (EOP):	Board of Supervisors Chair
Emergency Services Coordinator (EOP):	John Adkins
Virginia Career Works Piedmont Council:	A. Cameron Lenahan
Clerk to the Nelson County Board of Supervisors:	Candice W. McGarry
Deputy Clerk to the Nelson County Board of Supervisors:	Amanda B. Spivey
Zoning Administrator:	Dylan M. Bishop
Hazardous Materials Coordinator:	John Adkins
Thomas Jefferson EMS Council:	John Adkins
Nelson County EMS Council:	J. David Parr
Thomas Jefferson Community Criminal Justice Board:	Sheriff Mark Embrey
Nelson County Social Services Advisory Board:	J. David Parr
Nelson County Planning Commission:	Jessica Ligon
Albemarle-Charlottesville Regional Jail Authority Board:	A. Cameron Lenahan
Nelson County Recovery Court Advisory Committee:	Ernie Q. Reed

III. PUBLIC COMMENTS

Rev. James Rose – Wingina, Virginia

Reverend James Rose invited the Board, County employees, and the general public to the Dr. Martin Luther King, Jr. celebration to be held Sunday, January 18, 2026 at 3 p.m. at the Nelson Heritage Center. He also mentioned the passing lane on James River Road in the vicinity of Helena Lane in Shipman heading west toward Lovingston, with a speed limit of 45 mph and six houses in that vicinity. Reverend Rose said he witnessed an accident there last year. He noted that there was another passing lane less than one mile away. He indicated that he has spoken with Robert Brown of VDOT about the situation.

Stephen Bayne – Nellysford, Virginia

Mr. Bayne stated that this budget cycle is crucial for Nelson County and its citizens, and he is providing feedback and suggestions regarding the County's annual budget process for the FY27 budget in particular. He said Nelson County can live within its means, but it is incumbent upon the Board to ensure they have the backs of their constituents. He said County residents are concerned over keeping housing costs affordable, and despite the County's communication regarding the current reassessment, residents are not expecting an increase in their real estate tax payment. He emphasized that this is the largest housing cost that you can keep from increasing, and they must equalize the real estate tax rate 100% in accordance with Virginia State Code, which from staff's analysis means reducing the current tax rate from \$0.65 to approximately \$0.50. He said residents are expecting this from the Board, and their diligence and discipline with the expenditure budget is critically important. He suggested that staff should provide the Board with detailed justification from each department and division for each line item of their requested expenditure budget, both operating and capital expenditures. Mr. Bayne stated that it is important that the Board and constituents know fully the value County residents are receiving for each expenditure, and department and division leaders want residents to know the value that residents are receiving from the services they are providing as well as knowing that each department is doing their part to be disciplined, eliminate expenditures that are not truly required, and keep Nelson County from being the spendiest County in the region. He stated that the cost of living allowance measured by the CPI remains well below 3%, and every line item with year-over-year growth over the CPI should be challenged by the department and division in collaboration with County staff before it even gets to the Board of Supervisors. He stated that for any requested new or recurring expenditures over CPI, the department and division should challenge itself to first replace an existing expenditure that is less important and can be eliminated. He concluded by stating that Nelson County should always look to residents and constituents for their approval of the value they receive from tax revenues they provide.

Elwood Waterfield, no address provided

Mr. Waterfield stated the following: "Good day. Beautiful day. I'm the most hated man in this County, Elwood Waterfield. Criminal organization, that's what Nelson County is. Mr. Embrey back there getting awards for protecting senior citizens' civil rights. And the great Mr. Rutherford there prosecuting evil people like myself to get to face the death penalty for a quart of potato salad in Food Lion. Let me quote you, Mr. Reed: 'A lot of good things are happening in this County. We have a great team on the Board and a great staff,' Reed said. And this was April the 24th of 2025 in the fiction Nelson County Times. Don't believe nothing you read in here about you people. April the 3rd, 21 days before that, at the Rockfish Valley Community Center at the town hall meeting, Mr. Embrey hung his head in shame and disgrace for laughing at a senior citizen that got a urine and

feces thrown on him for two and a half hours in protective custody at Albemarle County Regional Jail, because I have the guts to stand up against the corruption in this County. Mr. Rutherford, you and Mr. Phillips that night were so stoned out of your gourds, you didn't know what was going on. And Mr. Embrey, I'm going right now when I leave this. Let me read this again. I'll read this within the three-minute period because every word on it. It's a lie. On the 22nd day of January 2024 came Thomas E. Bower, Special Prosecutor for Nelson County; Elwood Waterfield III, the defendant, and M. Paul Valois, Esquire, Counsel for the defendant. All that's a lie. The Attorney of the Commonwealth, for good cause shown, hereby moves to no process be entered in this matter. This is after four years of telling me every step I can take, how I can communicate. I've got to write letters to the Sheriff's Department. I cannot call the Sheriff's Department. Dispatcher 836 and several others hang up, tell me I'm subject to be arrested because of God, Phillip Payne that was in here before this meeting started, his letter, six years, he dictates everywhere I can go, how I can communicate. I can't call Nelson County Sheriff's Department. I have to write Phillip Payne a letter and hope I'm not dead by the time he responds to it. Y'all have a good day. I'm going right down to the clerk's office; I want her arrested. 18-2.472, that's the code."

Daniel Rutherford, Commonwealth's Attorney

Mr. Daniel Rutherford thanked the Board and stated that today they had their fifth graduate in recovery court since 2023—which is five lives totally changed—and this started with himself and Supervisor Reed. He said of the five graduates, three individuals were facing a mandatory one year in jail and were able to make themselves clean after 14 months; each of the graduates went from unemployed to employed, from having substance abuse issues to having no substance abuse issues. He said recovery court graduates had to be sober, employed, and have stable housing for a minimum of 14 months. Mr. Rutherford also recognized Ms. McGarry for her work on the advisory board.

Michael C. Snell, no address provided

Mr. Michael Snell stated that he was previously unaware of contractor law, which was the law which required that in the two years after a structure has been built, a contractor is required to come back and fix a structure at his cost. He also stated that there is a private family cemetery on the property slated for construction of a roundabout, and disturbing that is against the law. He noted that there were no records of it on the deed except for the Board of Supervisors' action on it.

IV. CONSENT AGENDA

Mr. Rutherford suggested that they separate the Consent Agenda items since Mr. Lenahan was not present at the November 2025 meeting.

A. Resolution – R2026-02 Minutes for Approval

Mr. Rutherford moved to adopt **Resolution R2026-02** to approve the minutes of November 13, 2025 as presented. Mr. Parr seconded the motion, which passed 4-0-1 by roll call vote, with Mr. Lenahan abstaining, and the following resolution was adopted:

**RESOLUTION R2026-02
NELSON COUNTY BOARD OF SUPERVISORS
APPROVAL OF MINUTES
(November 13, 2025)**

RESOLVED, by the Nelson County Board of Supervisors that the minutes of said Board meetings conducted on November 13, 2025 be and hereby are approved and authorized for entry into the official record of the Board of Supervisors meetings.

B. Resolution – R2026-03 Budget Amendment

Mr. Parr moved to adopt **Resolution R2026-03** to approve the budget amendment as presented. Mr. Rutherford seconded the motion, which passed unanimously (5-0) by vote of acclamation and the following resolution was adopted:

**RESOLUTION R2026-03
NELSON COUNTY BOARD OF SUPERVISORS
AMENDMENT OF FISCAL YEAR 2025-2026 BUDGET
January 13, 2026**

Appropriation of Funds (General Fund)

Amount	Revenue Account (-)	Expenditure Account (+)
\$ 2,659.60	3-100-002404-0001	4-100-031020-5419
\$ 2,970.09	3-100-003303-0107	4-100-031020-1013
\$ 918.00	3-100-003303-0107	4-100-031020-1013
\$ 956.25	3-100-003303-0107	4-100-031020-1013
\$ 10,364.93	3-100-002404-0007	4-100-082050-6008
\$ 813.91	3-100-001899-0008	4-100-091030-5202
\$ 5,455.00	3-100-001899-0017	4-100-031020-5803
\$ 994.00	3-100-001401-0002	4-100-031020-7017
\$ 25,131.78		

V. PRESENTATIONS

A. VDOT Report

VDOT Administrator Robert Brown stated that he did not have a whole lot to report this month. He reported that VDOT was still engaged in maintenance work and replacing pipes. He mentioned that they had a good break from the winter weather, which has allowed them to restock most of their chemical buildings, and they are preparing for the next round. He noted that they were focusing on boom axing and cutting back brush.

Mr. Brown stated that he wanted to clarify some statements he had made to Mr. Lenahan regarding cancelling Smart Scale projects and specifically the roundabout project at Tanbark and 151. He clarified that any locality that submits a Smart Scale application can pass a resolution asking that the project be canceled—but that does not automatically cancel the project. Mr. Brown emphasized that only the Commonwealth Transportation Board (CTB) has the authority to cancel a fully funded project; noting that in this case, the project is fully funded in the current six-year plan. He said he hoped if the Board were to ever take that route on any project, they would invite VDOT to the table for a discussion. He explained that Smart Scale applications are serious, and that is how localities get new projects and safety improvements. He noted that the reason for the roundabout at Tanbark and 151 is strictly safety; there is not a capacity issue there. He noted that he has a lot of information about roundabouts and feels they are a great tool. He commented that given previous Board concerns about issues on 151, this project would address a lot of those concerns. Mr. Brown emphasized that the roundabout at Tanbark, along with the one at River Road (Route 6), would have a traffic-calming effect on the area, as well as the corridor, and could even deter truck usage.

Mr. Lenahan asked if they could go ahead and put together a meeting with VDOT, as he has a lot of constituents on Tanbark who have raised concerns about the roundabout. Mr. Brown responded that if that’s what the Board desires, they can do that. Dr. Ligon asked for the cost of canceling once they get that far into a project. Mr. Brown explained that this project is just getting started, and currently \$53,000 has been spent on that project, with another \$75,000 that has not yet been invoiced—so the total is about \$128,000 that the County may have to reimburse VDOT for if the project is canceled. Dr. Ligon asked how a cancellation might affect future projects and whether that changes where the County stands with VDOT. Mr. Brown responded that while it does not look good, VDOT funding is project specific, but it does not affect future submissions for Smart Scale projects, revenue sharing, TAP projects, etc.

Dr. Ligon suggested that the County provide Mr. Lenahan with all the presentations they got on the safety studies and things like that before the meeting occurs and maybe have another opportunity for questions.

Mr. Lenahan said at the last meeting Mr. Harvey attended, the minutes stated that they were “trying to shove this through,” and then Mr. Harvey as North District Supervisor did not have a final vote on this—but the rest of the Board pushed it through. He asked if there might be a way to redraw that intersection.

Mr. Brown explained that this application was for a roundabout, and in 2013 when the corridor study was completed for 151, it was not calling for a roundabout at that location but instead called for an alignment change at 151. He pointed out that this was before roundabouts were valued in the state. Mr. Brown said the footprint was going to shift 151 to the west, and the footprint was going to be enormous because of the cut and fills—with Afton Service Station as a total take for right of way, as well as the properties on the adjacent corner on the south side of that intersection. He noted that the footprint of the roundabout would be considerably less, and the biggest issue with the intersection is line of sight and limited sight distance, which the roundabout will eliminate by causing all traffic to go through at no more than 35 mph.

Mr. Brown stated that the roundabout would have a line of sight that would eliminate the worry of people having crashes because they cannot see oncoming vehicles. He noted that the crash rate is one of the highest intersection crash rates in Nelson County, with 11 crashes at that location between 2020 and 2024. He noted that crash rates generally decrease 82% when you take a multi-legged intersection such as this four-legged one and put a roundabout there. He emphasized that it is hard to argue against a roundabout that creates a safer intersection, but it is ultimately up to the Board.

Mr. Lenahan responded that he was elected to his seat for that reason.

Mr. Brown said there has been a great outcry from other constituents about speed, with 151 having an operating speed of 60 mph—which is why they cannot lower it to 45 mph as they have been asked to do on numerous occasions. He added that VDOT has also been asked to do a truck restriction but they are not allowed, and the roundabout could possibly deter trucks.

Mr. Brown urged the Board not to cancel this project until they all meet and have a chance to talk it over, and he reiterated that cancelling Smart Scale projects that have been supported by a resolution of Board of Supervisors and the Planning Commission is a big deal.

Mr. Reed thanked Mr. Brown for the information and said he still stands by the decision the Board made previously, for the reasons Mr. Brown had stated. He added that he did not think having a full VDOT presentation on the information Mr. Brown had just provided would be a good use of either of their time, but he respected that Mr. Brown needs to do whatever he needs to do.

Dr. Ligon said she has been on the Board for two years, and the one thing they have stood united on is trying to make their roadways safer. She said her recollection of the presentation long before she joined the Board was that this was a great way to address the issues there. She noted that on a personal level, she did not love roundabouts until the one at 250 and 151, and she believes the statement that it reduces crashes by 80-some percent. She stated that she was still in support of the project.

Mr. Rutherford suggested that Mr. Brown meet with Mr. Lenahan on 151 and spend some time there observing traffic and particularly truck traffic.

Supervisors then discussed the following VDOT issues:

Mr. Rutherford:

Mr. Rutherford asked if it was VDOT that marked up the pipes on Peavine Lane. Mr. Brown confirmed that it was. Mr. Rutherford thanked him for that.

Mr. Rutherford stated that the entrance to Whippoorwill, a neighboring road to Peavine, has a pothole that needs attention.

Mr. Rutherford asked if they had gotten anywhere with the crosswalks on Front Street. Mr. Brown responded that they have to construct the curb cut ramps so they can paint the crosswalks, noting that they contractor should be getting to that project soon. He indicated that the crosswalks had been approved by VDOT traffic engineers.

Mr. Rutherford asked for an update on the VTAP grant in terms of the status of the sidewalk improvements, as he knows there was some preliminary engineering done. Mr. Brown responded that he was not very familiar with that but believes it is progressing through PE and design. Ms. McGarry clarified that they are still in the PE phase and just gotten Federal Highway Administration (FHWA) approval, so they would now be moving a bit faster. She noted that the County has not yet been billed for any of that work, so the timeline has slipped a bit but it would start shortly.

Mr. Parr:

Mr. Parr asked Mr. Rutherford to talk to the folks in the Bradshaw building and ask them to not block the ADA ramp when they park. Mr. Rutherford responded that he would convey that message.

Mr. Reed:

Mr. Reed said in terms of the next steps for a crosswalk in the vicinity of 151 at Adial Road, Mr. Brown had asked about the best location for it. Mr. Reed suggested that they get together with someone from Valley Green, Wintergreen, or possibly Mr. Washburn, as they might have an idea for the best location.

Mr. Brown responded that there is a section of sidewalk out there, but it's really not associated with the roadway. He stated that VDOT has been looking at it, but they have not come to any real conclusions on how to do it. He explained that there must be an entrance and an exit to the crosswalk. He added that he has requested that traffic personnel to look at it, but they have not come back with anything yet.

Dr. Ligon:

Dr. Ligon mentioned that she drives Route 56 every day and has seen lots of near misses in the passing zone, and she feels this asks for risky behavior; if someone is unable to pass there, they are often more aggressive at the next passing lane. She asked VDOT to assess the passing zone on 56 in the Fostertown area.

Mr. Brown explained that the 45 mph speed limit reduces the required tangent length for a section of roadway to have a passing zone, and 45 is much less than if you have 55 mph speed limit. He said it meets the minimum length for a passing zone, and he has spoken with Reverend Rose about it but VDOT would also take another look. He clarified that they did a speed study but he was not sure if they did a study to eliminate the passing zone.

B. Preliminary 2026 Reassessment Analysis

Ms. McGarry stated that she would present on the preliminary 2026 real property reassessment analysis, first discussing the 2026 assessor’s hearing results. She reported that 610 property owners appealed their 2026 assessments and 810 properties were reviewed; of the 810 properties, 456 or 56.3% were owned by County residents. She noted that these included properties that are technically Nelson County properties but have Amherst addresses; out of 810 properties, 354 or 43.7% were owned by non-County residents. Ms. McGarry said that the table presented displays the results of these hearings, listing the property class and the values before the hearings at \$4.7 billion; the hearings were also \$4.7 billion, with a reduction of \$19,416,100 or 0.41%.

2026 ASSESSORS HEARINGS RESULTS			
	Values Before Hearings	Values After Hearings	
Property Class			
Agricultural	\$ 1,223,038,900	\$ 1,219,932,000	
Commercial	\$ 156,599,700	\$ 156,215,000	
Residential	\$ 3,395,284,500	\$ 3,379,478,300	
Multifamily	\$ 14,659,500	\$ 14,541,200	
Total	\$ 4,789,582,600	\$ 4,770,166,500	
	Difference	\$ 19,416,100	0.41%

Ms. McGarry presented a comparison of the 2025 and 2026 real property and tax levies of all values, noting that the table shows the 2026 real property values after the assessor’s hearings as compared to 2025. She pointed out the 2025 values as of 11/14/2025 and the 2026 values as of 12/31/2025, after the assessor’s hearings. She said values are shown by class, including tax-exempt properties. Ms. McGarry stated that the values do not reflect reduced land use taxation program valuations or tax relief programs such as elderly and disabled tax relief. She said the values include tax-exempt properties, including Commissioner of Revenue-approved exemptions for veterans killed in action and/or surviving spouses, or disabled veterans and surviving spouses. She said the 2025 real property values reflect values from the last reassessment in 2022, plus property improvements and new construction from December 31, 2022 through November 14, 2025. She noted that individual property values may have changed by a percentage greater than or less than the overall percentage change shown. She stated that the overall percentage change in values from 2025 to 2026 is 26.6% or \$1,063,361,200; the equivalent tax value of the full amount is \$32,868,217.

**2026 REAL PROPERTY VALUES AFTER
ASSESSORS HEARINGS COMPARED TO 2025**

Class	2025 Values - 11/14/25	2026 Values - 12/31/25	\$ Change	% Change	2026 Current Tax Equivalent - All Values
Agricultural	\$ 1,028,827,700	\$ 1,219,932,000	\$ 191,104,300	16%	\$ 7,929,558
Commercial	\$ 138,289,700	\$ 156,215,000	\$ 17,925,300	11%	\$ 1,015,398
Residential	\$ 2,569,707,600	\$ 3,379,478,300	\$ 809,770,700	24%	\$ 21,966,609
Multifamily	\$ 10,939,400	\$ 14,541,200	\$ 3,601,800	25%	\$ 94,518
Tax Exempt	\$ 245,523,100	\$ 286,482,200	\$ 40,959,100	14%	\$ 1,862,134
	\$ 3,993,287,500	\$ 5,056,648,700	\$ 1,063,361,200	26.6%	\$ 32,868,217

Ms. McGarry provided a comparison of the 2025 and 2026 taxable real property values and equivalent tax levy, noting that the table shown presents the 2025 taxable real property values and the equivalent 100% tax levy. She stated that the taxable real property values as of 11/14/2025 are shown, with deductions for the 2025 tax year for the land use discount and current elderly and disabled tax relief discount to determine the values used to calculate the 2025 100% equivalent tax levy for the 2025 adjusted real property values. She reported that the land use taxation program values per acre are set by the Commissioner of Revenue, and those values remain constant until adjusted. She reported that the taxable values are total values as reduced for properties qualifying as tax exempt under state and local statutes.

**2025 TAXABLE REAL PROPERTY VALUES &
EQUIVALENT 100% TAX LEVY**

2025	Real Property Values	Equivalent 100% Tax Levy
2025 Taxable Values as of 11/14/25	\$ 3,747,764,400	\$ 24,360,469
Deduction for Current Land Use Discount	\$ (490,856,300)	\$ (3,190,566)
Deduction for Current Elderly and Disabled Discount	\$ (13,908,102)	\$ (90,403)
Adjusted Taxable Values	\$ 3,242,999,998	\$ 21,079,500
	Tax Value of Penny	\$ 324,300

Ms. McGarry presented the 2025 taxable values as of 11/14/2025, stating that these values have been reduced by the current land use discount and the current elderly and disabled discount to determine the adjusted taxable values. She said those total \$3,242,999,998 in value, with an equivalent tax levy at 100% of \$21,079,500. She noted that dividing by the current tax rate of \$0.65 yields a value of a penny at \$324,300, and these figures pertain to the 2025 tax year.

She reported that for 2026, taxable values started at \$4.7 million and were reduced for the current land use discount and elderly and disabled discount for adjusted taxable values of \$4,265,402,098, with an equivalent tax levy of \$27,725,114. She stated that dividing this by the current tax rate of \$0.65 results in a tax value of a penny at \$426,540.

2026 TAXABLE REAL PROPERTY VALUES & EQUIVALENT 100% TAX LEVY

2026	Real Property Values	Equivalent 100% Tax Levy
2026 Taxable Values (After Assessors Hearings)	\$ 4,770,166,500	\$ 31,006,082
Deduction for Current Land Use Discount	\$ (490,856,300)	\$ (3,190,566)
Deduction for Current Elderly and Disabled Discount	\$ (13,908,102)	\$ (90,403)
Adjusted Taxable Values	\$ 4,265,402,098	\$ 27,725,114
	Tax Value of Penny	\$ 426,540

Ms. McGarry presented two tables that combined the data, with the top table showing the 2026 adjusted taxable values compared to the 2025 adjusted taxable values. She stated that the increase in total adjusted values is \$1,022,402,100, or a 31.5% change. She noted that the bottom table showed the difference between 2026 tax levy and 2025 tax levy at the current \$0.65 per \$100 value tax rate, which was \$6,645,614, or a 31.5% increase. She stated that the tax equivalent increase at \$0.65 per \$100 of value would be 15.58 cents. She reiterated that individual property taxes may change by a percentage greater than or less than the overall percentage change shown.

COMPARISON OF 2025 & 2026 ADJUSTED TAXABLE REAL PROPERTY VALUES AND EQUIVALENT 100% TAX LEVY

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

2026 Tax Levy at .65/\$100 Value	\$ 27,725,114	
2025 Tax Levy at .65/\$100 Value	\$ 21,079,500	% Change
Increase in Tax Levy From 2025 to 2026	\$ 6,645,614	31.5%
Tax Equivalent Increase at .65/\$100 Value	\$ 15.58	Cents

Ms. McGarry noted that approximately \$0.495 would equalize the tax rate for 2026 or provide an approximate equivalent amount of tax revenue as 2025. She indicated that this was a 15.5-cent differential.

Ms. McGarry reported that the 2022 real property assessment resulted in an overall increase in values of 20.5%, an equivalent of 14 cents per \$100 of value. She stated that the 2021 real property tax rate was 72 cents per \$100 of value; the equalizing rate to that of 2021 would have been 58 cents per \$100 of value. She reported that the Board adopted a rate of \$0.65 per \$100, which was a seven-cent decrease in rate but a 12% effective tax increase, with an equivalent increase in revenue of \$2,201,260. She stated that the increase in revenue was proposed to cover debt service costs related to multiple projects either approved or being considered by the Board of Supervisors for implementation in fiscal years 2023 through 2026.

Ms. McGarry explained that property tax rates are set by calendar tax year, and the County’s budget is set by fiscal year. She said the fiscal year budget combines one-half of the current tax year’s anticipated revenue with one-half of the next tax year’s estimated tax revenues. She said when new property tax revenue—real or personal—is generated from either an increase in values or an increase in rates from one calendar year to the next, there is a one-time budgetary windfall in the current fiscal year. She stated that real property owners who qualify and participate in the land use taxation program will see a decrease in their real property tax obligations

should the real property tax rate decrease, and in turn that the tax revenue discount associated with these static values will increase. She stated that real property tax rates apply to the property of public service corporations, which remit public service taxes to the SCC, which are then passed through to the County; changes in the real property tax rates also affect this revenue.

Ms. McGarry stated that historically, Boards of Supervisors have opted to retain some level of increase in real property values or revenue in reassessment years, in order to provide for anticipated expenditures within the four years between real property assessments, rather than considering these annually. She reported that this is a philosophical consideration for the Board with this reassessment. She stated that changes in tax rates require a public hearing, and adopted rates can be lower than those advertised for public hearing but not higher. She reported that Virginia Code prescribes specific public hearing notice requirements in a reassessment year. She noted that there will be Board of Equalization hearings with property owners once the Board of Equalization is fully trained, certified, and officially appointed by the circuit court. She added that the numbers provided are after the assessor's hearings but before the equalization hearings.

Mr. Rutherford said four years is probably more of a common standard for rural localities like Nelson around the Commonwealth. He said he is grateful that they are not a locality that does this only every six years, with a lot of people seeing effective 75 to 100% increases in their assessments. He said there have been discussions among Nelson's neighbors about utilizing more of a regionally based assessment concept because a lot of localities are staggered; if they did two years, there could perhaps be some offset into sharing an assessment group on a regional basis such as TJPDC. He reiterated that this was all conceptual at this point. He added that it would be good for constituents if the County went to two-year assessments, but hopefully markets have stabilized for now.

Mr. Parr asked about the cost of the reassessment. Ms. McGarry confirmed that the contract amount was \$409,500.

C. Preliminary FY27 Budget Information and Proposed Schedule

Ms. McGarry reported that the K-12 school budget had been introduced, but they are anticipating changes from the incoming administration. She said from what they know now, there was an increase in the local composite index for biennium 2026 to 2028 from 0.6645 to 0.7269, which translate to an increase in local funding of approximately \$897,060. She said additionally, in the new biennium, the K-12 education SOQ costs will be re-benchmarked and the expected increase in local funding of approximately \$250,000 to \$300,000 will be a result of that. She said there is also a proposed 2% salary increase effective July 2026 and a 2% salary increase effective July 1st, 2027 for state-supported positions subject to the LCI. She noted that these local costs are to be determined.

Ms. McGarry said there is a reduction in the Virginia Retirement System contribution rates for public school teachers for FY27 and FY28 that will provide some local cost savings, noting that those are also to be determined. She noted that the LCI and SOQ cost re-benchmarking occurs every two years, and the LCI is formula driven and is based upon the previous two years' data for the formula components. She reported that the LCI cap is currently 0.8000, which they are fast approaching with the County's current LCI being 0.7269.

Mr. Rutherford noted that part of the reason why the LCI not at 0.8 is because they are behind three years. Ms. McGarry confirmed that they use data that is two years old. Ms. McGarry indicated that before the County's next reassessment, they would have another increase to the LCI and re-benchmarking costs to consider.

Mr. Rutherford estimated that they were basically \$3 million away from the state minimum. Mr. Parr asked where the County ranks within the state for LCI. Ms. McGarry noted that they did have that information, but not readily available. Dr. Ligon commented that she thought Nelson was third or fourth from the top.

Ms. McGarry reported on anticipated operational expenditure changes, with exact amounts to be determined:

- Albemarle-Charlottesville Regional Jail Operations and Debt Service: Ms. McGarry reported that the jail operations and debt service are expected to increase, but they do not know how much of an increase is to be expected. She explained that this amount is based on a five-year average of the County's jail utilization, which has been increasing over the past five years. She noted that the jail debt service is to be determined. She reported that previous estimates for FY27 show \$368,813 versus \$58,752 currently budgeted for FY26, which would be an increase of \$310,000.
- Children's Services Act (CSA): Ms. McGarry reported that they were anticipating increases in the Children's Services Act expenditures, which have a local match rate of 34.31%. She noted that amount was to be determined. She indicated that also to be determined, was a 10% reduction in the state match rate for community-based services and a 2.5% reduction to the cap on state expenditure growth in private day services, meaning localities will be required to assume a greater share of these costs.

- Miscellaneous: Ms. McGarry noted that other miscellaneous expenditure changes such as inflationary costs for County departments, an anticipated increase in the Region 2000 Authority member tipping fees for waste disposal, proposed salary and benefit changes, and one-time CIP and capital outlay requests, were also to be determined.

Ms. McGarry reported on anticipated expenditures that are committed for approved projects or items:

- Lovington TAP sidewalk improvement project. There is a 20% local match for that project totaling \$1,376,495. VDOT says in FY26, they will likely bill for preliminary engineering costs in the amount of \$75,600; In FY27, they will bill for right-of-way costs of \$212,248; in FY29, the construction costs will be around \$1,088,647. VDOT will update these estimates in Spring 2027 once construction costs are known. These would be considered one-time costs in terms of budgetary expenditures.
- The Board has approved an 80% cost share of the Piney River fire truck, a one-time cost of \$645,795.
- A revenue guarantee provided for Nelson County Service Authority's Lovington sewer system rehab project, which is approximately \$30,000 per year. She noted that the project status is unknown at this time. She stated that this an ongoing expenditure related to the project debt service that the Board of Supervisors agreed to provide for the project. Staff is meeting with Service Authority representatives and their consultants to review the project and get an update. She noted that they have discovered more manholes that need rehabilitation and other factors that have increased the project cost.

Ms. McGarry reported on the following anticipated operational local revenue changes:

- **Local Economy Driven Revenues:** are expected to flatten or slightly decline – interest earnings, meals and lodging, permitting fees, and sales tax for example.
- **Real Property Tax Revenue:** Real Property tax revenue changes are to be determined, dependent upon consideration of the 2026 Reassessment.
- **Personal Property Tax Revenue:** A Microsoft Copilot AI inquiry about this for Virginia reported that 2026 vehicle values are expected to show a slight decrease or remain stable for used vehicle values and show a slight increase or remain stable for new vehicle values, with no major swings overall. The references cited were a Car Edge article on 2026 used car price forecasts, a Kelley Blue Book Report from 8-11-25, and a USA Today article on the 2026 car market outlook from 12-30-25. Staff will monitor this with the Commissioner's Office as data becomes available.

Ms. McGarry presented on future potential/anticipated local revenue:

- **Additional Optional 1% Sales tax for New School Capital/Construction Projects:** There is the potential for State adoption under the new Governor's Administration which would allow localities to conduct a local **referendum** for implementation. The potential timeline for earliest consideration would be November 2026 Referendum, if approved by voters, tax would be realized in July 2027/FY28. Based on FY26 budgeted revenues for the current 1% Sales Tax this could yield approximately **\$2.3 Million** in revenues that would have to be dedicated for new School capital/construction.
- **Wild Rose Solar Project Revenue:** Under the Siting Agreement in place, and the most recent timeline provided by Wild Rose Solar, the County is positioned to realize the following revenue. The Board has previously indicated its desire that these funds be used to benefit the citizens of Gladstone.
 - **\$112,000** – At Siting Agreement Approval (Funds Received)
 - **\$1,000,000** – Site Plan Approval (April – September 2028) FY28
 - **\$1,000,000** - Building Permit Issuance (April – September 2028) FY29
 - **Construction Start July-September 2028 (Q3 2028)**
 - **Commercial Operation (October – December 2029) Q4 2029**
 - Approximately **\$1,000,000/year in years 1-7 (2030-2037)**
 - Approximately **\$200,000/year in years 8-40 (2038-2070)**
 - Total One-time funds of **\$7,122,000** (\$715,000/year included in years 1-7)
 - Total recurring funds of **\$16,000,048** (years 1-40)

Ms. McGarry reported on operational revenue enhancement opportunities, which are local non-property related:

- **Building Inspections Fees** are established in County Code, Chapter 4, Article 2, Division 1, Section 4-29 and were last updated by adopted Ordinance on December 9, 2003. The Building Code Official has been working on an update of this fee schedule for the Board's consideration. **The FY26 budgeted amount of these fees is \$419,100.**
- **EMS Revenue Recovery Rates (ambulance transport rates)** are based upon a % of the annual Medicare MFS Rates as set by the Board of Supervisors. EMS/MC has provided the County with their

annual proposed rate schedule for the Board's consideration. These rates were last adjusted in January of 2025. **The FY26 budgeted amount of this revenue is \$844,000.**

- **Admissions Tax** of up to 10% of the admission charged authorized by VA Code §58.1-3818. The County last proposed this tax in 2018. A public hearing was held on May 8, 2018 on Ordinance O2018-02 establishing a 5% tax and no action was taken by the Board following the hearing. The approved minutes of the Board's May 29, 2018 meeting reflect that "there was no consensus to pursue the Admissions Tax at this time." **Estimated anticipated revenue at the time was approximately \$235,060 - \$240,579 and would need to be re-evaluated.**
- **Cigarette Tax** authorized by VA Code §58.1-3830-3832. The County last proposed implementation of this tax and participation in a Regional Cigarette Tax Board in 2021. A public hearing was held on November 9, 2021 and the proposed Ordinance O2021-09 to enact the tax in an amount not to exceed \$.40/pack was not adopted and notice was given to the Blue Ridge Cigarette Tax Board of the County's withdrawal from that entity. **Estimated anticipated revenue at the time was approximately \$132,000-\$158,000 and would need to be re-evaluated.**
- **Business License Tax** is currently a maximum annual fee of \$30 as authorized by VA Code §58.1-3703 and is based on population of <50,000. The County could transition to a Business, Professional, and Occupational License (BPOL) Tax as authorized by §58.1-3706 and this would be based on gross receipts of business entities. Analysis of the fiscal impacts of this has not been done. **The FY26 budgeted amount of this tax is \$54,000.**
- **Disposable Plastic Bag Tax** is a tax of \$.05 as authorized by VA Code §58.1-1745 for each disposable plastic bag provided to a consumer of tangible personal property by retailers in grocery stores, convenience stores, or drugstores. Proceeds are restricted to be appropriated for the purposes of environmental cleanup, providing education programs designed to reduce environmental waste, mitigating pollution and litter, or providing reusable bags to recipients of Supplemental Nutrition Assistance Program (SNAP) or Women, Infants, and Children Program (WIC) benefits.

Mr. Reed asked Ms. McGarry to circulate information from the May 2018 public hearing at which the admissions tax was contemplated.

Ms. McGarry reviewed the preliminary budget calendar:

- January 13, 2026: Preliminary reassessment analysis, preliminary budget information, review of the proposed schedule, and four departments reporting on their budget requests.
- February 10, 2026: Review of CIP and more departmental budget presentations.
- March 10, 2026: Introduce General Fund budget and schedule more departmental budget presentations.

She stated that they would then schedule more department budget presentations, then seek to schedule further work sessions—which they could start having now should the Board so choose.

Mr. Reed said it would be useful to have the capital improvement project and capital expenditure information ahead of time because they have completed the Comp Plan and it sets some goals and objectives. He said they might even be able to reach consensus on what those projects might entail for the coming year. Ms. McGarry responded that this is planned for the February 10th Board meeting, and staff is working with Davenport to establish a date they can come and give an update on the debt capacity and their discretionary General Fund balances, which are important to understand as they head into the budget process.

Ms. McGarry continued with important dates related to tax rates:

- The Board would authorize a public hearing on proposed tax rates by March 24
- The public hearing would be held at the regular April 14 Board meeting, and it must be advertised once, at least seven days prior to the public hearing.
- On April 14, they would have the public hearing on the proposed property tax rates, hopefully set those rates and the personal property tax relief percentage for personal property.
- At that April 14 meeting, they would authorize a budget public hearing for May 12th, which is the May regular Board of Supervisors meeting.
- They would aim to get the tax rates and the personal property tax relief percentage to the Commissioner by Friday, April 17 after the public hearing.
- Those tax bills would go out sometime in the week of May 11.
- The budget public hearing would be held at the May 12th regular meeting.
- They must wait seven days after the public hearing before the budget can be adopted, so they propose doing that at the regular meeting on June 9.

Mr. Rutherford asked when they have to set the tax rate statutorily. Ms. McGarry responded that they must be set by May 15. She said they try to get through the budget as much as possible before the Board sets the tax rate.

Mr. Reed noted that without actually setting it or without actually going to a public hearing, they can give a range in our estimates when they are trying to figure out the budget.

Ms. McGarry noted that they can advertise a rate higher than what they may actually set; they just cannot adopt something that is higher than what is advertised. She also confirmed that citizen equalization appeals are usually done by April.

Mr. Lenahan commented that he would like to at least have the budget fairly close so they are within a penny or two of the tax rate.

Ms. McGarry stated that this is just a budget “primer,” with a lot more detail to follow and staff providing different tax scenarios and their impacts.

1. Registrar’s Office – Jackie Harris

Ms. Harris, new General Register and Director of Election for Nelson County, reported that in FY26, the department operated with a bifurcated budget structure, maintaining distinct sections for the Electoral Board of Elections and the General Registrar/Voter Registration functions, each associated with separate account codes. She stated that for FY26, the baseline budget for the Electoral Board was \$70,450, which increased to \$72,905 for FY27, reflecting an addition of approximately \$2,400. On the General Registrar side, Ms. Harris said the budget decreased from \$221,644 in FY26 to \$220,120 in FY27, attributing these baseline savings to personnel changes and corresponding adjustments in salaries during the ongoing transition.

Ms. Harris explained that overall budget increases were primarily driven by inflationary pressures, including a projected 7% rise in USPS postage costs, which comprises a significant portion of the budget due to regular ballot mailings and voter communications. She reported that expenditures for voting equipment programming and support have also risen. Ms. Harris stated that the department had consulted with all election equipment vendors and incorporated their cost projections into the baseline budget.

She said that training expenses were expected to increase due to several factors: as a newly appointed General Registrar, she must complete required state training, and the new Chief Deputy Registrar is also mandated to complete a training program within the first year. Ms. Harris reported that the department is actively recruiting for a vacant position, and the new hire will require training. Additionally, she stated that the department plans to bring on a voting equipment technician—a role previously filled on a temporary basis during election seasons—who will also need training specific to the voting systems and support requirements.

Ms. Harris provided a staffing update, stating that the current full-time staff includes the General Registrar/Director of Elections, a Chief Deputy, and a Deputy Registrar, with the machine technician serving as a temporary, part-time employee during election periods. She reported that she assumed the position vacated by Jackie Britt, while the prior Deputy, Rachael Snap, transitioned to Chief Deputy Registrar, leaving her previous position open and advertised. Ms. Harris stated that this year, two new Electoral Board members will be joining—an atypical circumstance—due to both a resignation and the routine cycling off of a member. She said both the returning and new members are required to complete state-mandated training, which will add to the department’s training costs.

She reported that the Virginia Department of Elections intends to implement a new statewide voter registration system to replace the existing platform, which is more than 20 years old and nearing obsolescence. Ms. Harris stated that while details of the new system are not yet available, the department anticipates a need for staff to attend hands-on training in Richmond, though the exact timeline remains uncertain. She explained that the legislative calendar is a significant variable, as a proposed constitutional amendment regarding midterm redistricting in the Commonwealth of Virginia will be considered early in the upcoming legislative session. Ms. Harris said that should the amendment proceed, a special election would be held—likely in April—following a 90-day waiting period after the bill’s passage.

Ms. Harris stated that under this scenario, the department anticipates an April special election, a June primary (typically for Congress and U.S. Senate), and, if redistricting occurs, a congressional primary possibly rescheduled to August, with a preference for aligning all primaries in August if the General Assembly so decides. She reported that this sequence could lead to three additional elections: an April special election, a June primary for U.S. Senate, and an August primary for the U.S. House of Representatives, in addition to the November general election. She said the baseline budget does not include funding for special and primary elections, resulting in the likelihood of up to three supplemental appropriation requests for April, June, and August elections—two falling in FY26 and one in FY27, which will also cover the November election and the following June.

Ms. Harris said she is closely monitoring legislative and judicial developments at both the state and federal levels, including Supreme Court cases and proposed laws that could affect legislative redistricting, ballot return

deadlines, voter identification requirements, proof of citizenship, and campaign finance limits. She reported that certain court decisions could necessitate procedural changes, such as revising ballot return deadlines and updating documentation and voter notifications. Ms. Harris stated that potential adjustments to campaign finance regulations could alter candidate funding rules, requiring further support and training for candidates. She reported that routine compliance activities remain ongoing. Ms. Harris said the department conducts annual ADA surveys of all polling locations, recently completing a comprehensive review that resulted in several improvements to ensure full compliance. She stated that an annual, in-depth cybersecurity review is performed to assess the jurisdiction's overall security posture as it relates to the department's operations.

Ms. Harris reported that Officer of Election recruitment and training are underway, noting that staff turnover often accompanies changes in office leadership. She stated that appointments of Officers of Election are scheduled for the 23rd of the month, with additional outreach and advertising planned if further recruitment is necessary. She said that daily and annual voter list maintenance is performed, including a comprehensive statewide mailing conducted at least once a year, which is scheduled in accordance with the election calendar. In summary, Ms. Harris stated that the coming year will be particularly challenging due to these multiple factors and expressed appreciation for the ongoing support of the Board, county leadership, and other partners as the department navigates the evolving landscape.

Ms. Harris concluded by reporting that the department's only other outstanding budget request is a CIP appropriation for FY27 to replace handicapped accessible voting equipment, which is required under federal law, as the current system is approaching end-of-life in terms of the software.

Mr. Rutherford asked if legislation allowed for a referendum for the sales tax for school capital improvements, what the standard would be for her office needing to know.

Ms. Harris responded that early voting starts 45 days before General Election, and the ballot is set prior to that. She said there is a deadline in terms of when they would receive that, and 60 days out from the election would probably be a safe bet.

Mr. Rutherford said they would know fairly quickly anyway, if it survives session.

Dr. Ligon said the worst case scenario is hopefully budgeted into the non-recurring section of their budget, but she would like to know what that would be if possible.

Ms. Harris noted that Nelson County was looking at potential redistricting, which her office usually plays a pretty close role in, and she asked if someone could review the meets and bounds of the districts and precincts as written in the County code. She said they don't seem to exist in that way, and she would like to review those just for currency and accuracy so they have that at the ready if they shift into redistricting mode.

Ms. McGarry responded that staff would be able to handle that.

Ms. Harris mentioned that her office can put together an estimate of election costs, as they know how many ballots go out, etc.

2. Building Inspections – Jeremy Marrs

Building Official Jeremy Marrs stated that the FY27 budget request is identical to last year's budget, and he reported they were well under budget last year. He said that although he described their spending as well under, they were simply under and were comfortably under as much as a budget should be. Mr. Marrs stated that he does not like to run the budget in a way that hopes for being under every year, and for this reason, he purposely entered the numbers as they are with that consideration included. He reported that this year, he added an additional \$1,000 to item 5504, explaining that exams now average about \$250 to \$300 each now that they are fully staffed, but he has not yet achieved the certifications he has been seeking. Mr. Marrs stated that because they have not been fully staffed for the past four or five years, the increased allocation would provide for a few more exams, helping him reach goals he has pursued for half a decade. He said if this is not possible, it is acceptable and emphasized that this is the only change to the budget from last year to this year, in addition to the vehicle replacement at the bottom.

Mr. Marrs stated that \$27,107.10 was the lowest price he could find for a respectable vehicle, specifically a 2026 Nissan Rogue from the fleet, which is \$3,200 less than the price quoted about eight months ago. Mr. Marrs reported that Robert Meier Automotive was considered just yesterday, and he said the price will remain effective as long as needed. He explained that the vehicle is a stripped-down version of the Rogue, the SV model, which is all-wheel drive and comes with only the necessary features, including cloth seats and power windows, which are standard. He added that Bluetooth, backup cameras, and hands-free phone devices, along

with all required safety equipment, also come standard, clarifying that the vehicle has no additional luxury features.

Mr. Marrs reviewed revenue estimates, and while he would like to provide real numbers, he prefers to under-promise and over-deliver, noting that in fiscal year 2025, the value reached \$480,394. He said he estimated the same amount last year as he does for this year, about \$385,000, and nearly \$100,000 more was achieved last year due solely to several large projects coming into the County. He reported that many significant projects emerged throughout the County over the past year, and for this year, there is a subdivision planned for fiscal year 2027. He said the subdivision is expected to begin soon, with ground-breaking on the proposed plans for 80 structures in the next 12 months, which constitutes phase one. Mr. Marrs stated that phase two involves another 60 to 80 structures, and to provide context, he said they typically complete 70 to 80 structures in total annually, but this development could potentially double or even more, depending on the construction pace. He reported that the same company is handling all the construction side-by-side, and the output could increase by 25%, 50%, or even 100% if they build quickly.

Mr. Marrs stated that over the next few years, those numbers are likely to change and mentioned that he included the CIP as well, even though the email indicated it would be reviewed later, and he is available to answer questions that the Board may have after reviewing the CIP. He said that the very last page includes an 8x11 sheet related to the CIP, and because their building is in the plain floodway, there are some zoning restrictions that are not severely limiting but still a factor under state guidelines. He said they would work with the Zoning Director to ensure compliance with those guidelines.

Dr. Ligon said she had discussed with him sometime in the last couple of years that they should build more into the budget for exams.

Mr. Marrs responded that they did that last year and have a program in place that provides for roughly three exams per person per staff already in place. He said they have to take that quantity into consideration if someone fails an exam, which is likely because the exams are extremely difficult. He emphasized that they want to get people certified, and they are currently in a spot where things are working out well. He noted that there are three of them in the field right now, and they are achieving the multiple certifications that are available.

Dr. Ligon said she didn't want to get to a point where the County says they have to do certain certifications for advancement but is limiting their advancement because the money to take the exams is not there.

Mr. Marrs responded that this was a fair concern, and they can certainly sit down and talk about how many exams is a reasonable amount on an annual basis. He said they are aiming for three at this point, but there are other things to take into consideration, such as retention and things of that nature. He said that being certified doesn't necessarily mean a person is capable of doing the work. He said he would like the Board to trust that he has taken all of these things into consideration and made this plan or goal with those in mind.

Dr. Ligon asked if there is a mileage at which they retire a car or whether it is just based on it costing more than it's worth.

Mr. Marrs responded that there is no specific mileage limit, and he and the Director of Public Works, Jeff Brantley, see the value in the vehicles that they have, which they maintain per the manufacturer's recommendations. He said everything with the two Rogues is working very well, and the previous Colorados they had, hit a couple hundred thousand miles before they got rid of them.

Mr. Rutherford commented that they have sometimes taken on Sheriff's vehicles because they are all-wheel drive, and he asked if there had been success with that.

Mr. Marrs responded that there has been, and they currently have a Sheriff's passed-down vehicle with 174,000 miles on it that makes some noises. He reiterated that in talks with Mr. Brantley about this, it was suggested that he should consider putting in for a new vehicle. Mr. Marrs confirmed that the Rogue included in his budget request is all-wheel drive.

Mr. Marrs noted that he analyzes everything, and he considered numerous different vehicle models prior to selecting the ones he did, including the fact that the Chevy Colorado is rear-wheel drive. He added that he did not want to shift the responsibility onto staff to determine whether they should engage four-wheel drive, and he worries about them in precarious situations.

Mr. Lenahan asked if they had looked into leased vehicles.

Ms. McGarry responded that they looked into that with the Sheriff's Department for their fleet to see if that might be a good pilot to see if it worked well for them. She said at this point, they are not too heavily invested

in that, as it's a lease program through Enterprise rentals. She added that they would monitor it prior to going any further with it.

Mr. Reed asked Mr. Marrs if the last page of his information was relevant to the CIP.

Mr. Marrs responded that he is aware they weren't going to discuss the CIP in detail at this meeting, but this came straight out of zoning in terms of what they could and could not do with a structure in the floodway—and what items are included in the amount that is 50% of the assessed value, which is not the same as an appraisal but is enough to provide a structural analysis.

3. Sheriff's Office – Sheriff Mark Embrey

Sheriff Mark Embrey thanked the Board for its previous support of his requests for financing and assistance, including local matches for grants, and he is very proud of where the agency is currently.

Sheriff Embrey reported that there have been changes to the budget and he could review the details line by line. He said that excluding the vehicle section, line item 3007 pertains to advertising, which has been increased. Sheriff Embrey explained that the increase is related to management of their social media page, which has served as a platform for transparency with the Nelson County community over the past several years. He further stated that he manages the social media page with assistance from one other author, and they plan to enhance community engagement by producing more video content and highlight reels in the coming year. He said these efforts are intended both to inform the public and to support recruitment, as increased training and community involvement are emphasized for the year, including collaboration with Nelson County Public Schools and other avenues, and these initiatives account for the higher advertising costs.

Sheriff Embrey reported that inflation has affected line items 5409 and 5410, which cover police supplies and uniform supplies, respectively. He stated that the department initiated a uniform change two years ago, which was fully implemented last year, and this modernization requires ongoing funding. He clarified that police supplies encompass all duty-related equipment needed daily by staff, and while the department would manage within the year's budget, some planned purchases had to be reduced. He said these supplies are used primarily by the patrol division, and the increase in supply costs is a direct response to operational needs.

Sheriff Embrey stated that line item 5503 concerns travel and lodging, with the most significant budget increase attributed to training. He said that most training occurs outside of the Lynchburg Criminal Justice Academy, requiring employees to travel to other jurisdictions and sometimes stay for multi-day sessions, thus increasing lodging and travel expenses. He stated that their travel, lodging, and training budget lines were depleted in November for FY26. He explained that training requirements are mandated by the Department of Criminal Justice Services for the agency and others across the Commonwealth. He reported that the training line 5509 had been increased for FY27. Sheriff Embrey stated that they are affiliated with the Central Virginia Training Center in Lynchburg, and costs have increased for all member agencies, with fees based on the number of employees. He said that these costs have risen substantially, stating that additional expenses for advanced or "aftermarket" training not provided at the Academy have also increased. He reported that staff members participate in continuing education, career development, and advanced training for both the criminal investigative division and patrol officers, and some seek instructor certifications to teach various courses. He stated that whereas membership agencies previously had easier access to classes, additional dues and related costs are now required, making this the most significant budget increase.

Sheriff Embrey said that a new Community Programs and Events line item totaling \$3,000 has been added to the budget as a request for consideration. He stated that under his tenure, the Sheriff's Office adopted three programs in the past two years: the Cop Camp program held in June for two different age groups of schoolchildren, the annual Nelson Night Out event on the last Saturday of July, and a program for seniors. He reported that the Cop Camp incurs expenses that exceed the allocated budget, even though the community has generously supported these initiatives through donations. He stated that each Cop Camper is charged a \$20 fee, which he does not intend to increase, and additional costs for field trips and other activities for the children routinely surpass the program's budget. He reported that certain expenses have been covered outside the Sheriff's Office budget to ensure the success of these initiatives, and he requested strong consideration for the new line item to enable continued and expanded community engagement through these programs.

Ms. McGarry asked him to explain the agreements officers sign regarding the training costs and reimbursement.

Sheriff Embrey explained that they have a contract with all new recruits—non-certified law enforcement officers that will come on through a contract that entails a three-year commitment. He said if they leave prior to that three-year commitment, they would have to reimburse the County for their Lynchburg Training Academy training. He noted that this was prorated based on when they leave. Dr. Ligon asked if law enforcement officers were required to complete continuing education to keep their employment. Sheriff Embrey confirmed that law

enforcement officers must recertify with a minimum 40-hour standard every two years, per the Virginia Department of Criminal Justice Services., which is paid for by the Sheriff's Office.

Sheriff Embrey reported that they have another meeting or two with Enterprise, and he has currently submitted a vehicle budget based on purchasing vehicles outright. He said they are requesting four vehicles for FY27 and have identified three under state contract. He said two years ago, they purchased Dodge Durangos and were very pleased with those, so they are asking for three new 2026 models with all-wheel drive, to be delivered here by a dealership out of Bedford County. He said the fourth vehicle is a four-wheel drive truck, a used Chevrolet Silverado, with under 10,000 miles. He noted that this is from AVS in Staunton, the company that outfits their current vehicles and puts the equipment and everything in it; the same truck was utilized by the Sheriff's office last December to deliver bikes in the Bikes and Badges program. He said this vehicle would be used as a daily patrol vehicle—and he would also no longer have to utilize the services of Nelson County Animal Control, as this vehicle could handle those situations. He said it would also allow for bike delivery as part of their Christmas program. He noted that it is about \$2,000 cheaper to do this than to buy a new vehicle.

Sheriff Embrey clarified that they are not adding any new vehicles to their fleet, just replacing old ones.

Sheriff Embrey reported that the agency is currently fully staffed, and the traffic unit is working well. He also referenced data received from clerks of both General District and Circuit Court as to how things have gone over the past 12 months. He also stated that his office receives constant calls from the vendors wanting to do school traffic cameras, which he wanted to bring to their attention, and a lot of constituents would like to pursue this option. He emphasized that his staff does as much as they can to be present and take enforcement action, but he also has contacts with the vendors should the Board desire.

Mr. Parr asked if he had addressed the K-9 unit.

Sheriff Embrey responded that he is not asking for anything for K-9, as they were abundant in that area when he took office in January 2024. He said two of their handlers have left, and they sold a dog to another agency as well as medically retiring the other. He said they have three K-9s that are bomb-explosive dogs, Department of Defense (DOD) dogs owned by an employee who will be retiring this year, and those dogs will be leaving with the retiring employee. He said he has two new employees interested in acquiring a K-9, and his plan is to evaluate this for CY27, with the goal of reimplementing the program. He noted that they would likely restart the program with funds utilized from their asset forfeiture program, and they would likely pursue tracking dogs such as what the Game Commission has. He noted that they are considering the compatibility between the animal and the handler.

The Board took a brief recess.

4. Parks and Recreation – Jerry West

Parks and Recreation Director Jerry West stated that after numerous discussions with Dr. Hester, Ms. McGarry, and Ms. Mawyer, the team is considering the launch of a Nelson County Parks and Recreation-run after-school program at both Tye River and Rockfish elementary schools. He said that this topic has been under consideration for approximately two years, but previous timing was not favorable; the current year appeared to be an appropriate opportunity to proceed. Mr. West said that extensive budget reviews have been conducted to assess the financial impact of the program, including both expenses and potential revenue. He stated that if the program enrolls an estimated 11 to 12 children per school—a target he believes is achievable with effective promotion and marketing—the initiative should be self-sustaining. Mr. West said this target number guides their planning, and he stated that staffing costs are detailed on the third page of the budget request for the program.

Mr. West reported that two staff members would be assigned to each site, with rates and related information provided in his information, and generous allowances would be added for education and recreation supplies. He said the addition of a child care coordinator for the department would enable the program to be fully self-sustainable; this is envisioned as a part-time position, initially working directly from the office four hours per day. Mr. West stated that this coordinator would collaborate with after-school staff, transport necessary supplies to program sites, and help organize and conduct summer trainings as preparations for the school year progress. He said the position would cover 175 school days, with an additional 10 days during the summer or on non-school days as needed. He reiterated that this position would move the program beyond the break-even point for self-sustainability; without this role, the program would not achieve full self-sustainability at the target enrollment of 11 to 12 children per school. He said that staffing would consist of one site director per location and one group leader, which are the designated titles for these positions.

Nelson County Parks and Recreation
After School FY27 Budget Requests

The following amounts are combined between both sites, Rockfish and Tye River Elem.

Staffing

<u>Job Title</u>	<u>Qty</u>	<u>Pay Rate</u>	<u>Avg Hr/Day</u>	<u>Total Days</u>	<u>Year Total</u>
Site Directors	2	\$22.00	3.25	175	\$25,025.00
Group Leader	2	\$20.00	3.25	175	\$22,750.00
				Total:	\$47,775.00
				7.65% FICA	\$3,654.79
				Total:	\$51,429.79

Potential Additional Staff

PT Childcare Coordinator	1	\$22.00	4	185	\$16,280.00
				w 7.65% FICA	\$17,525.42

*Position Duties - Work out of NCPR office to coordinate program logistics. Develop roster

*Daily hours would be approximately 2-6.

*Would be scheduled the 175 school days plus an additional 10 days to cover summer planning

Extra Supplies

Snacks	\$1,000.00	*Avg \$50 per month
General Play Supplies	\$2,600.00	*\$800 at beginning of year, approximately \$200 per month
Total:	\$3,600.00	

*We would ask parents to send children with an afterschool snack each day, however we would

*General supplies would be balls, toys, books, color sheets, activity kits, etc.

Total Budget Request		w/ Coordinator
Staffing:	\$51,429.79	\$68,955.21
Supplies:	\$3,600.00	
	\$55,029.79	

W/ Childcare Coordinator	
Position Approval:	\$72,555.21

Mr. Rutherford asked if there were federal subsidies that may assist with this.

Mr. West responded that he could look into that, and he knows there are grant programs for after-school snacks and things like that. He added that one advantage of them running the program is that they are a government agency running an after-school child care program in a public school, so they are exempt from licensure—which has been a hurdle for MACAA and other agencies as part of staffing challenges.

Mr. Lenahan asked for confirmation that the school is exempt from that licensure. Mr. West replied that Nelson County Parks and Recreation is exempt per Virginia code.

Ms. McGarry mentioned that reallocating the funds that were going to MACAA to do this program would offset the cost to the County and would be a net decrease, or a slight increase with the coordinator position.

Mr. West agreed that the amount they were giving MACAA for their childcare program and other programs in the County is fairly close to the amount they would be spending on the additional childcare coordinator position. He also noted that the coordinator position would work out of the Parks and Rec office but would also spend time onsite, as well as being a direct resource for callouts such as staff needing to leave for illness. He pointed out that this position is separate and is not full-time onsite staff.

Mr. Rutherford asked School Superintendent Amanda Hester how she felt about the plan.

Dr. Hester responded that she was excited, as over the last few years they have been looking at staffing but were challenged with relying on school staff to work an additional three or more hours for the pay offered. She added that it was a great benefit to combine the quality of a Nelson organization that can help build a model that gets kids to participate in their other activities, such as sports.

Mr. West agreed that the partnership was very positive, and he has spoken with organizations such as 4-H to come in and do activities with the kids—which will greatly enhance the program offerings. He explained that

the program will run until 6 p.m. to give parents ample time to arrive for pick-up. He also stated that he has spoken with staff about the timing of the budget, which is not fully approved until May or June; to fully benefit from the program and ensure proper advertisement and promotion, it would be ideal to open up registrations before children get released from school for the summer. He clarified that they would like to start advertising at the end of April at the latest, with registrations open concurrently and conveniently.

Mr. Lenahan stated that he would like to see childcare broaden further in terms of a daycare facility that would integrate Head Start at a younger age where you do not have to financially qualify. He commented that there are many parents in Afton and Stoney Creek who work at UVA who don't have childcare, which is not available locally anymore, and this would also help with transition to the school system.

Mr. West agreed that childcare nationwide is lacking, saying that there is a big push at the state level as well. He said that this is really just the tip of the iceberg of providing a starting point for after-school initiatives.

Mr. Rutherford asked if there was Parks and Rec staff onsite for soccer games in addition to referees.

Mr. West responded that he has been evaluating this through the lens of promoting the best possible work-life balance for staff—with Recreation Specialist Jacob Floyd and other staff spending many nights and weekends out for soccer, flag football, and other events in addition to their regular office hours.

Mr. West said he is proposing to increase the site supervisor options of having them out onsite so Mr. Floyd doesn't have to be out for four or five hours on a Saturday for soccer. He can stop in for an hour or two midday to make sure everything is running smoothly, and the same could be true for evening activities such as flag football or softball. Mr. West noted that the entire calendar year of site supervisor pay would add only \$8,600.

Mr. Rutherford asked how they were doing for referees these days.

Mr. West replied that Mr. Floyd has pulled some miracles, and last year they were fully staffed to the point they actually had to turn people down for basketball refereeing. He added that it is a great group, including some high school students, which is a great reflection on the community.

Mr. Rutherford commented that he refereed from age 16 to 21, and it really helped bridge the gap when you needed some extra money. He asked how much refereeing pays now.

Mr. West responded that they increased the amount slightly to keep up with local surrounding areas: \$35 for head ref and \$34 for assistant ref.

Regarding the childcare program, Dr. Ligon asked at what point they would have to add more staff.

Mr. West responded that he likes to have a minimum 1:10 ratio, so if they reach 20 or 22 or more kids, he would look at adding more staff to make it three staff members onsite.

Mr. Lenahan asked what the Forest Sustainability Fund is.

Mr. West explained that the fund is an amount of money allocated by formula to localities around the state, with Nelson receiving it for the past few years. He said in 2023, it was in the \$40,000 range; this past year, it was in the \$90,000 range. He noted that the funds could be used toward outdoor recreation. He stated that the amount a locality receives is based on population and the amount of protected forest land. He said out of the total amount they have had, the only part pulled out of that was \$25,000 in support for the Rockfish Valley Community Center for their new pickleball courts.

Ms. McGarry clarified that the offsetting revenue is on the revenue side of the budget, so it is not really an additional cost. Mr. West added that the FY27 request budget line had a lesser amount than what had been spent out of the two recipients of the total funds. Ms. McGarry noted that they could confirm the amount available to spend. Mr. West said that is a pot of money that they use for various projects.

Mr. West discussed contracted umpires noting that last year they had shorted themselves on that budgeted amount. He reported that they want to get back up to higher numbers to be able to fully pay for referees from that budget line, and it is challenging to predict expenses because numbers can fluctuate. He said they are on an uptick with registrations, with soccer at a steady plateau but still at a large number—240 kids in the soccer program for both fall and spring. He noted that they had 70 kids in the flag football league last spring, but this decreased to about 50 in the fall. He indicated that number was expected to climb back up to 60 in spring of 2026. He said that because of the fluctuations, it's hard to nail the exact number of referees.

Mr. West stated that he is decreasing the tunnel maintenance budget this coming year but they would be doing tree removal along the tunnel trail, which is what increased the budget in the current year. He said there was a slight increase for supplies and equipment, which encompasses the supplies and materials for the after-school program. He said like other departments, his budget reflects travel for education and training, and he would like for Mr. Floyd to go through a program to become a certified sports administrator. He noted that they were recipients of a \$1,750 scholarship from the Virginia Recreation and Park Society Foundation that would help them offset some education costs. Mr. West indicated that he would also like to be recertified as a Certified Playground Safety Inspector (CPSI) which he did in 2024 and would complete again in 2027. He noted that he also included in the budget for himself to go through the Certified Parks and Recreation Certification for the upcoming fiscal year. He stated that a lot of localities around the state are pushing for the majority of their Parks and Recreation employees to have that certification. He noted that he planned for Mr. Floyd to go through the program the following year.

VI. NEW & UNFINISHED BUSINESS

A. Real Estate Tax Exemption Applications (R2025-87) – Continued from 12/16/25

Commissioner of Revenue Kimberly Goff stated that she had come before the Board in December with three entities that reapplied to be tax exempt, and since then, she sent the Board the answers to the questions they had. She said one of the applications is a Habitat for Humanity home that they will sell soon, then it will shift over to regular tax and will unlikely be exempt. She said that Wintergreen Nature Foundation has been exempt, and one question was related to a new parcel of 1,422.89 acres, so the Board needs to decide if that should be tax exempt. She reported that Synchronicity was the application with the most questions, including an inquiry as to whether the Monroe Institute was tax exempt—they are not. She said six individuals live at Synchronicity, with four mobile homes that were manufactured in 1985. She noted that there were six mobile homes total on the property. She stated that a note that was sent to the Board with all this information on Synchronicity from 2001.

Mr. Parr stated that a summary of the note from Synchronicity basically says they have always been tax exempt if the County does not keep them tax exempt, they will sue.

Ms. Goff clarified that the tax-exempt use agreement between the Treasurer and Commissioner of the Revenue took place on July 12, 2002.

Mr. Parr said the question posed was how is the property used that would make it tax exempt, and Synchronicity responded that the property has the same usage at this time, citing the 2002 agreement.

Ms. Goff said a lot took place in 2002, and she wanted to make sure the Board had that background. She also stated that churches do not have to apply for this status. She stated that entities that do have to apply must do so every three years.

Ms. McGarry added that the 1,400 acres the Nature Foundation wants to add to their tax exemption is already in a conservation easement, so it is at a reduced rate already.

Ms. Goff said the property had a \$450.00 valuation per acre.

Mr. Reed noted that this was a permanent conservation easement.

Mr. Reed moved to adopt **Resolution R2025-87**, Nelson County Board Approval of Real Estate Tax Exemption Applications.

Mr. Lenahan said he would like to vote on these individually.

Mr. Reed clarified that they can't have an amendment unless they have a second.

Mr. Rutherford **seconded** the motion to allow for the amendment to address the items individually.

Mr. Lenahan **moved** to amend the motion to address the items in R2025-87 individually.

Mr. Rutherford **seconded** the motion to amend. The motion passed 4-1 by roll-call vote, with Mr. Reed voting no.

Mr. Rutherford **moved** to approve Resolution R2025-85 as amended to provide tax exempt status for Piedmont Habitat for Humanity, Inc. property. Mr. Parr **seconded** the motion, which passed unanimously (5-0) by roll-call vote.

Mr. Parr **moved** to approve tax-exempt status for Wintergreen Nature Foundation, property as presented. Mr. Lenahan **seconded** the motion, which passed unanimously (5-0) by roll-call vote.

Mr. Lenahan **moved** to deny tax-exempt status for the Synchronicity Foundation as described.

Mr. Parr pointed out that in the past, the Board has refrained from posing motions in “negative” terminology, as it has caused confusion and issues. Mr. Rutherford noted they could also table items.

Mr. Lenahan withdrew his motion.

Dr. Ligon said she was not here for the December meeting, but it seemed that there was not a lot of clarity given to the Board.

Mr. Reed responded that the settlement from 2002 is clear and reflects an agreement among the County of Nelson—the Commissioner of Revenue and the Treasurer—and Synchronicity to provide tax exemption, and if nothing has changed significantly, he did not see a reason for opening this up to any challenges.

Mr. Parr emphasized that everything has changed significantly since then, noting that there is a new Commissioner of Revenue, a new Treasurer, and a new Board of Supervisors.

Mr. Rutherford cautioned that they seek advisement from the County attorney, and he asked when this needed to be decided. He also suggested that they discuss it in closed session if warranted and appropriate.

Ms. Goff responded that it should be done before the tax bills go out, and March would be ideal.

Dr. Ligon agreed with tabling the item, and there was a time limit put on the agreement for it to be reviewed occasionally—so this is fair, and she could determine whether it qualifies for closed session discussion.

Mr. Reed noted that the vote itself would need to be held in open session.

Mr. Parr pointed out that he needs more justification as to why they should grant Synchronicity tax exemption, and the historical precedent from 2002 is not an answer.

VII. REPORTS, APPOINTMENTS, DIRECTIVES AND CORRESPONDENCE

A. Reports

1. County Administrator’s Report

Ms. McGarry presented the County Administrator's Report:

A. DSS Building Project: Sitework including stormwater management systems, electrical and data conduit installation work continues, with the goal of installing building footers in January.

B. Department of Social Services: New DSS Director Grace Deshong began on January 1, 2026. Ms. Deshong is acclimating to her role and will begin monthly departmental reporting next month. The December CPS referral data is provided herein; the Virginia DSS regional practice consultant noted that he reviewed the referrals screened out and felt there was one he would have recommended be considered for validation.

Nelson DSS CPS Data for December 2025

Total Referrals Received = 8

Validated = 1

Screened out = 7

Percentage Validated = 13%

Percentage Screened Out = 87%

Nelson CPS Data for December 2025

Investigations = 1

Family Assessments = 0

Percentage Investigations = 100%

Percentage Family Assessments = 0%

Applications for the local DSS Advisory Board are still being taken, with potential appointments in January.

C. 2026 Reassessment: Assessors hearings have concluded with results previously reported earlier in the session. Board of Equalization appointments were made at the December BOS meeting, and their Department of Taxation training is scheduled for January 15, 2026. Once training has concluded, Board of Equalization members will be certified by the state and can receive their official appointment by the circuit court; thereafter, they will set their hearing schedule for release to the public and will begin hearing assessment appeals.

D. Parks and Recreation Foundation: Staff is working to get applicants for the East and Central districts before bringing all applications to the Board for appointments. One consideration is for the Board to move forward with making appointments for the North, West, and South districts in February, with the goal of getting the others filled as soon as possible.

E. Zoning and Subdivision Ordinance Revision Schedule Update (2026):

- January 28: Staff led joint BOS/PC work session 5–7 p.m.
- February 25 (tentative date): Public Engagement Open House, location and time TBD
- April 1: Joint BOS/PC work session with Berkley Group 5–7 p.m.
- May Planning Commission meeting: Public hearing on proposed ordinance
- June Board of Supervisors meeting: Public hearing on proposed ordinance

F. Transfer Station Tipping Floor Replacement: Staff is working with Architectural Partners to get the project out to bid in January 2026 to facilitate a desired April/May project construction period. Region 2000 Services Authority provided its approval of Nelson’s solid waste diversion to Amherst County for up to 40 days, pending Amherst's approval. This subject is tentatively scheduled to be considered by the Amherst County Board at their January 20 session. Nelson County will begin public and active accountholder notifications in the next month.

G. TJPDC Proposed Smart Scale Area Type Change - Rural Area: Ms. McGarry had reported at the Board’s August meeting that TJPDC would be requesting a change in area type from Type C to Type D in Smart Scale scoring for our PDC localities. This change was approved by the Commonwealth Transportation Board (CTB) at their December 9, 2025, meeting and has been incorporated into the Smart Scale Technical Guide and is effective for the upcoming round of Smart Scale. This change means Nelson is now in a rural category in which the highest weighted scoring factor is safety; which will make County applications more competitive.

H. Former Larkin Property Test Wells and Space Needs Follow-Up: Staff suggests that discussion on next steps be part of the upcoming budget year's CIP review, which is intended to coincide with or follow an update on the County's debt capacity and discretionary general fund balances by the County's financial advisors, Davenport. Follow-up information on previously discussed space needs options continues to be gathered.

I. NCSA Lovington Sewer Rehabilitation Project: County staff and Nelson County Service Authority (NCSA) staff are meeting this week to review an update to the project's Preliminary Engineering (PE) report, which includes expansion of the scope of work and new cost projections to include 10 additional manholes located within the project area, as well as other issues identified by CCTV cameras of the system in May 2025.

J. Seven Stars Music Festival: A festival recap Zoom meeting was held with stakeholders to discuss overall coordination of the October 2025 event. Meeting attendees noted that their respective areas of coordination went very well, with discussion of minor suggestions for improvement affecting the public—including better communication on traffic plan changes made in the field and on local traffic patterns, more upfront training for site dispatchers on the festival’s communications system, inclusion of more Nelson County branding and vendors where possible, mitigation of sound travel, and County-level improvement on dissemination of festival information. Festival organizers have announced October 9–12, 2026 festival dates for a similar-sized event as 2025.

K. Meals and Lodging Tax Collection & Lodging Entity Tracking: The number of lodging units increased from 826 to 833. TOT taxes collected for Calendar Year 25 totaled \$2,743,694.

L. Staff Reports: Department and office reports for December have been provided.

Mr. Rutherford commented on the October 2025 TOT revenues, noting they were pretty remarkable. He noted that the November collections shown reflected October revenues.

Ms. McGarry responded that it may be related to the festival, and the Commissioner of the Revenue reported direct collections of \$114,000 between meals and lodging; there are other indirect impacts.

Mr. Parr asked about revenue collected from the site itself, noting that with the Lockn' festival, someone went around and collected from the food trucks, etc.

Ms. McGarry stated that Ms. Goff indicated they stopped doing that because it wasn't effective and wasn't advised by the previous Commissioner.

Mr. Parr asked if they had a way of making the festival promoter responsible for doing that since they are onsite.

Ms. McGarry said she could check to see if that is a possibility.

Mr. Rutherford stated that there are a few issues that pose challenges: People are paying with a card, so unlike previous festivals, there are now a lot of card collections—which should be easier. He suggested that they loop Ms. Goff into this discussion, because she has the right within the law to perform collections. He said the real question is whether there is a method to collect card from them every day.

Mr. Parr said or at least make sure vendors are not packing up their tents and leaving without paying, adding that many of these events are cashless.

Mr. Rutherford said he learned that a lot of the vendors who are there now are not fly-by- nights and are actually major corporations that do this for a living and contract out.

Dr. Ligon said they can always require vendor registration with the County.

Ms. McGarry confirmed that they have to get a business license.

Mr. Reed said in the follow-up meeting, it was suggested that they reach out to more local vendors.

Mr. Rutherford said it sounded like they were open to that from what he heard.

Dr. Ligon commented that they probably have not offered suggestions for the sound mitigation yet.

Ms. McGarry responded that they have not, but being bass-centered music, she was not sure how much they can do about that.

Mr. Rutherford noted that the organizers did not address the difference between Friday and Saturday—which seemed to be different in terms of sound carrying.

Ms. McGarry added that there were many factors that impacted that, and they would begin having coordination meetings with them for the next festival. Mr. Rutherford asked how many more years remained for the special use permit. Dr. Ligon commented that she thought they had two more years. Ms. McGarry indicated that she would have to look.

2. Board Reports

Mr. Parr:

Mr. Parr reported that the EMS Council did not meet in December.

Dr. Ligon:

Dr. Ligon reported that the last Planning Commission meeting was with the Board of Supervisors, so there are not a lot of updates beyond what transpired there.

Mr. Reed:

Mr. Reed stated that he and Mr. Rutherford were on the Seven Stars check-in call, and it was good to hear overwhelmingly positive feedback; there were no event-related arrests. He stated that the Nelson County Service Authority met and talked about the Stoney Creek, Rockfish, and Nellysford areas and the fact that the area was not under the Service Authority and how it might be.

Mr. Lenahan:

Mr. Lenahan had no report.

Mr. Rutherford:

Mr. Rutherford reported that the TJPDC did not meet in December. He mentioned the Seven Stars call and said he encouraged local participation at the following meeting. He said there were discussions about the noise factor

and traffic disruption and logistics for the schools, but everything was overwhelmingly positive. He commended staff for getting the Christmas lights up in Lovington and Shipman.

Mr. Parr asked about the library and what was happening with the truck backing into it.

Ms. McGarry responded that she isn't sure from a legal or law enforcement standpoint in terms of tracking down the driver, but the County sent it into their insurance company, the adjuster came out, and they were now getting proposals for repair. She noted that there were no structural issues from the incident.

B. Appointments

Nelson County Social Services Advisory Board

Mr. Rutherford **moved** to appoint Laura Wert as East District representative on the Department of Social Services Advisory Board. Mr. Parr **seconded** the motion, which passed unanimously (5-0).

Mr. Reed **moved** to appoint Sue Woodson and Sara Aldridge as Central District representatives on the Department of Social Services Advisory Board.

Mr. Parr said his understanding was that they were appointing one person per district.

Ms. McGarry said that was her understanding for these initial appointments, although they technically can have up to 13 members—which seems like an unruly number.

Mr. Parr emphasized that this seems like a change of course; they went into this assuming it was one person per district, and they need to reevaluate and postpone the vote if they are going to have two.

Mr. Reed said there is nothing in the rules that stipulates just one person. He said he interviewed the candidates in Mr. Parr's district and found no reason not to choose either of them, which he found to be the case in his district also. He added that he did not like the idea of denying someone the ability to serve if they put their name in and were qualified to serve and if their participation would be beneficial. He stated that he would support applicants from all the districts, and he felt that picking one person over another seems subjective; they want as diverse a representation as possible.

There was no second, and Mr. Reed's motion failed.

Dr. Ligon commented that these appointments pertain to an entity that has gone through turbulent times, and she is concerned that if there are many people involved, the less likely one person is to take action. She stated that it is her hope that anyone on that board who is faced with public comment from multiple entities will stand up and take action. She added that she does not want to have a debacle like they had last year.

Mr. Reed responded that they are talking about a very different body, as this is an advisory board as opposed to a board of directors; an advisory board does not have the ability to take action. He said they can have committees and provide input, but none of that pertains to action items.

Mr. Parr said further discussion on this required a second to the motion or acknowledgement that it had died.

The Board recognized that Mr. Reed's motion had died.

Mr. Rutherford pointed out that tradition here holds that a Board member chooses someone who would represent his or her seat, and he believes both Ms. Woodson and Ms. Aldridge are wonderful people—but they would also understand if the Board only wanted one representative for the DSS Advisory Board. He suggested that Mr. Reed pick one person.

Dr. Ligon **moved** to appoint Katherine Baron-Stump as South District representative on the Department of Social Services Advisory Board. Mr. Parr **seconded** the motion, which passed unanimously (5-0) by roll-call vote.

Mr. Lenahan **moved** to appoint Kate Rutherford as North District representative on the Department of Social Services Advisory Board. Mr. Parr **seconded** the motion, which passed 4-1, with Mr. Reed voting no.

Mr. Parr asked Mr. Reed how he wished to proceed with the Central District representative nomination for the DSS Advisory Board.

Mr. Reed responded that he had already stated his intent, and he did not feel he could choose one another based on their qualifications and their desire to serve.

Mr. Parr **moved** to appoint Sue Woodson as Central District representative on the Department of Social Services Advisory Board. Mr. Lenahan **seconded** the motion, which passed 4-1, with Mr. Reed voting no.

Mr. Parr **moved** to appoint Chris Baker as West District representative on the Department of Social Services Advisory Board. Dr. Ligon **seconded** the motion, which passed 4-0-1, with Mr. Reed abstaining.

Mr. Parr stated that he sat in on the interview process with Ms. McGarry, and while there were difficult discussions, Ms. Deshong is going to be amazing, and he has already heard great things.

C. Correspondence

Mr. Rutherford stated that he had received lots of correspondence regarding assessments, and he has interacted with the public on this item. He said one explanation he has often given is breaking down the total assessment increase by year, which amounts to 3–4% per year. He added that he would like to equalize as much as they can—if possible, down to zero.

Mr. Parr said it would be great if all expenses could be equalized too, but that is not realistic. Mr. Parr commented that 3-4% was a realistic expectation. Mr. Lenahan noted that this level was what the County did last time.

D. Directives

Mr. Rutherford said he and Mr. Lenahan had one-on-one discussions about the admissions tax.

Mr. Lenahan stated that he would love to discuss that further, as this tax is not imposed on citizens but instead comes from people who are here using County roads and services—which is less they have to ask for from their citizens.

Mr. Parr said he would like more information from Ms. McGarry and staff, as he did not want to inadvertently tax events that aren't something they want to go after.

Dr. Ligon stated that “Smoke on the Piney” was an example of how that might occur.

Ms. McGarry said she was trying to glean from code generally what they were able to do and what they were allowed to exclude, but the Board would probably need to narrow it down.

Mr. Parr commented that they all seem to have the same intent, so they should explore this further to avoid any unintended consequences, such as taxing every lift ticket at Wintergreen.

Ms. McGarry noted that Wintergreen would fall under the exemption for participatory sports in the statute, unless that has changed. Mr. Reed said there would also be nonprofit exemptions.

Mr. Rutherford stated that it could also be events under a certain cost or number of attendees.

Ms. McGarry said she would start by sending out what occurred in 2018. Dr. Ligon also asked that she send out information on what happened with the Cigarette tax.

VIII. OTHER BUSINESS (AS PRESENTED)

Mr. Rutherford noted that he, Mr. Reed and Mr. Lenahan were going to get their Board of Supervisor certification.

There was no other business to discuss.

IX. ADJOURN AND CONTINUE TO JANUARY 28, 2026 AT 5:00 P.M. FOR A JOINT WORK SESSION WITH THE PLANNING COMMISSION. AN EVENING SESSION WILL NOT BE CONDUCTED.

At 5:46 p.m., Mr. Reed **moved** to adjourn and continue the meeting to January 28, 2026 at 5 p.m. for a joint work session with the Planning Commission. Mr. Rutherford seconded the motion. The motion passed unanimously by vote of acclamation.