PUBLIC NOTICE

V I R G I N I A:

IN THE CIRCUIT COURT FOR NELSON COUNTY

IN RE: REFERENDUM ON GENERAL RETAIL SALES TAX FOR SCHOOL CAPITAL PROJECTS NELSON COUNTY, VIRGINIA BOARD OF SUPERVISORS

Petitioner. **Case No. CL26000330-00**

ORDER FOR REFERENDUM

Upon the Petition for an Order for Referendum **(the "Petition")** filed by the Board of Supervisors **(the "Board")** of Nelson County, Virginia **(the "County")**, by counsel, requesting that the QUESTION, "Shall Nelson County, Virginia be authorized to levy a general retail sales tax at a rate not to exceed one percent, with the revenues to be used solely for capital projects for new construction or major renovation of schools serving Nelson County, Virginia, including related bond and loan financing costs, and with the tax expiring on July 14, 2046?" be put before the qualified voters on November 3, 2026, the Court hereby finds as follows:

1. Section 58.1-605.1 of the Code of Virginia, 1950, as amended **(the "Code")**, as amended by the 2026 Appropriation Act, authorizes the Board to levy a general retail sales and use tax at a rate not to exceed one percent for capital projects for the construction or renovation of schools serving the county or city, subject to approval by the qualified voters at a referendum held pursuant to Section 24.2-681 *et seq.* of the Code.
2. Section 24.2-682(B) of the Code states, "[a] referendum elections shall be ordered at least 81 days prior to the date for which the referendum election is called."

3. The Board requests that November 3, 2026, which is the date of the next scheduled general election, be the date of the referendum to put before the voters the question of authorizing the County to levy a general retail sales tax at a rate not to exceed one percent for capital projects for new construction or major renovation of schools serving the County.
4. Section 24.2-684 of the Code requires that "[t]he order shall be entered and the election held within a reasonable period of time subsequent to the receipt of the request for the referendum if the request is found to be in proper order. The court order shall set the date for the referendum in conformity with the requirements of § 24.2-682."

IT IS, ACCORDINGLY, HEREBY ORDERED and DECREED that

1. The Petition is GRANTED and a referendum election on the question stated below shall be held on Tuesday, November 3, 2026 to coincide with the next general election.
2. The following QUESTION shall appear on the ballot and be put before the qualified voters of Nelson County, Virginia:

   "Shall Nelson County, Virginia be authorized to levy a general retail sales tax at a rate not to exceed one percent, with the revenues to be used solely for capital projects for new construction or major renovation of schools serving Nelson County, Virginia, including related bond and loan financing costs, and with the tax expiring on July 14, 2046?

   [___] Yes

   [___] No"
3. The General Registrar of Nelson County, Virginia shall prepare the ballot for use with the question stated as set forth above and distribute the ballot to the appropriate precincts.

4. The Clerk of this Court shall publish notice of the referendum in a newspaper of general circulation in Nelson County, Virginia, once a week for three consecutive weeks prior to the date of the election.

The Clerk of this Court is directed to send a certified copy of this Order forthwith to the State Board of Elections, pursuant to Section 24.2-684 of the Code, and to counsel for the County.

ENTERED this 28th day of July, 2026.

/s/
JUDGE

ENTRY REQUESTED BY:

/s/
Daniel Siegel, Esquire (VSB # 20523)
Sands Anderson PC
919 East Main Street, P.O. Box 1998
Richmond, Virginia 23218-1998
(804) 783-7219 Direct / (804) 648-1636 Office
(804) 783-7291 Facsimile
dsiegel@sandsanderson.com
Counsel for Board of Supervisors, Nelson County, Virginia