



Orange County School Board

200 Dailey Drive
Orange, VA 22960

Darlene Dawson, *District 2, Chair*
Jack Rickett, *District 3, Vice Chair*
Rod Hawkins, *District 1*
Tina Whittington, *District 4*
Sandra Harrington, *District 5*

RESOLUTION OF THE ORANGE COUNTY, VIRGINIA SCHOOL BOARD SUPPORTING THE OPTION TO PLACE A 1% LOCAL SALES TAX REFERENDUM ON THE BALLOT FOR PUBLIC SCHOOL CONSTRUCTION AND CAPITAL IMPROVEMENT PROJECTS

MOTION: Harrington
SECOND: Hawkins

July 6, 2026
Special Called Meeting

WHEREAS, the Orange County School Board recognizes its responsibility to provide safe, modern, and effective learning environments for all students in Orange County Public Schools; and

WHEREAS, many school facilities within the division require capital improvements, renovations, or replacement due to aging infrastructure, safety needs, capacity pressures, and evolving educational requirements; and

WHEREAS, the Commonwealth of Virginia has historically authorized only a limited number of localities to pursue a voter referendum for a one-percent (1%) local sales tax dedicated exclusively to public school capital projects; and

WHEREAS, recent actions by the Virginia General Assembly and the inclusion of a statewide local-option sales tax referendum mechanism in the FY 2027–2028 biennial budget expand this authority to additional localities, including Orange County; and

WHEREAS, under this legislation, any revenue generated from such a one-percent (1%) local sales tax increase must, by law, be strictly earmarked for public school construction, major renovation projects, or debt service related to those capital improvements; and

WHEREAS, the implementation of the tax increase requires direct voter approval through a referendum placed on the ballot during a general election, ensuring that the citizens of Orange County can determine whether this dedicated funding mechanism should be adopted; and

WHEREAS, the School Board affirms that long-term, sustainable funding for capital improvements is essential to maintaining high-quality educational facilities and reducing the financial burden on local property taxpayers; and

WHEREAS, a one percent (1%) local sales tax is projected to generate approximately \$5.6 million annually for school capital improvements, while producing an equivalent amount of revenue through local real estate taxes would require an estimated increase of seven cents (\$0.07) per \$100 of assessed value; and

WHEREAS, the authority for such a sales tax includes a sunset provision, ensuring that the tax is subject to future review and is not authorized in perpetuity without further action as provided by state law;

NOW, THEREFORE, BE IT RESOLVED, that the Orange County School Board formally supports granting Orange County the authority to place a one-percent (1%) local sales tax referendum on the ballot, as provided for in the proposed FY 2027–2028 Virginia state budget and related legislation; and

BE IT FURTHER RESOLVED, that the School Board urges the Orange County Board of Supervisors to evaluate the potential benefits and place the referendum before the voters at the next eligible general election; and

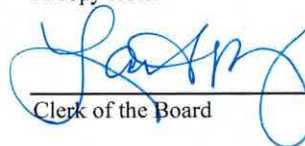
BE IT FURTHER RESOLVED, that the School Board reaffirms its commitment to ensuring that any revenue generated through this dedicated sales tax, if approved by voters, will be used solely for school construction, renovation, and capital improvement projects in accordance with state law; and

BE IT FINALLY RESOLVED, that a copy of this resolution shall be transmitted to the Orange County Board of Supervisors, the County Administrator, and the Orange County delegation to the Virginia General Assembly.

By a recorded vote:

<u>Board Member</u>	<u>Vote</u>
Darlene Dawson, Chair	AYE
Jack Rickett, Vice Chair	AYE
Rod Hawkins	AYE
Tina Whittington	Absent
Sandra Harrington	AYE

A copy teste:


Clerk of the Board