

VIRGINIA:

IN THE CIRCUIT COURT FOR GREENE COUNTY

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

Petitioner.

Case No. _____

PETITION FOR ORDER FOR REFERENDUM

COMES NOW the petitioner, the Board of Supervisors (**the “Board”**) of Greene County, Virginia (**the “County”**), by counsel, and petitions this Court (**the “Court”**) for entry of an order calling a referendum pursuant to Sections 58.1-605.1, 58.1-606.1, 24.2-682, and 24.2-684 of the Code of Virginia, 1950, as amended, (**the “Code”**) and states as follows:

1. The Board is the governing body of the County.
2. Sections 58.1-605.1 and 58.1-606.1 of the Code, as amended by the 2026-2028 biennium budget bill effective July 1, 2026, authorize the governing body of any county or city 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 referendum.
3. Section 58.1-605.1 of the Code requires that the referendum be initiated by resolution of the local governing body and that the ballot question include language stating that revenues from the sales tax shall be used solely for capital projects for the construction or renovation of schools and the date on which the sales tax shall expire.
4. Section 24.2-684 of the Code provides that a referendum question submitted to the voters of a county shall be held pursuant to a court order, that the court order shall state the

question to appear on the ballot in plain English, and that the order shall set the date for the referendum in conformity with Section 24.2-682.

5. Section 24.2-682 of the Code provides that a referendum election shall be ordered at least eighty-one days before the date for which the referendum election is called. November 3, 2026, is a Tuesday and is the date of the next general election.
6. On July 28, 2026, the Board duly adopted a resolution (**the “Resolution”**) initiating a referendum on whether the County may levy a general retail sales tax at a rate not to exceed one percent for school capital projects. A certified copy of the Resolution is attached as **Exhibit A**.
7. The Board has stated in the Resolution that the revenues from the general retail sales tax shall be used solely for capital projects for new construction or major renovation of schools serving the County, including bond and loan financing costs related to such construction or renovation.
8. The Board has stated in the Resolution that the school capital projects are expected to be financed by bonds or loans and that the additional general retail sales tax shall expire on the date by which such bonds or loans are repaid; provided that such expiration date shall not be later than June 30, 2046.
9. The Board requests that:
 - a. The following question be submitted to the qualified voters of the County at a referendum election to be held on November 3, 2026:

Shall Greene 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 Greene County, Virginia including related bond and loan financing costs, and with the tax expiring on June 30, 2046?

☐ Yes

☐ No

- b. The Court directs the General Registrar of the County to prepare the ballot for use with the question stated as set forth above and distribute the ballot to the appropriate precincts.
- c. The Court find that the requested referendum is specifically authorized by statute, has been initiated by resolution of the local governing body and shall be ordered for November 3, 2026.
- d. The day on which the Court enters the order be on or before August 14, 2026, such day being the 81st day prior to November 3, 2026 and the last day upon which the order may be entered if the referendum is to occur on November 3, 2026.

WHEREFORE, the Board respectfully requests that the Court enter the proposed order submitted with this petition (**the “Petition”**), authorize this referendum election to be held in the County on November 3, 2026, direct that the referendum question be placed on the ballot in the form stated in the order, and grant such other relief as may be appropriate.

Respectfully submitted,
**BOARD OF SUPERVISORS OF
GREENE COUNTY, VIRGINIA**
By Counsel

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CERTIFICATE OF SERVICE

I certify that on this ____ day of _____, 2026, a true copy of the foregoing Petition and the proposed order was delivered to the Clerk of the Circuit Court of Greene County, the Greene County General Registrar, and the Secretary of the Greene County Electoral Board.

Counsel for Petitioner