

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF GREENE,
VIRGINIA REQUESTING A REFERENDUM ON A LOCAL GENERAL RETAIL SALES
TAX FOR SCHOOL CAPITAL PROJECTS

WHEREAS, effective July 1, 2026, the Virginia General Assembly has enacted its biennial budget and appropriation legislation (**“Budget Bill”**) for the biennium commencing July 1, 2026 and ending June 30, 2028;

WHEREAS, the Budget Bill enacts amendments to Sections 58.1-605.1 and 58.1-606.1 of the Code of Virginia of 1950, as amended, (**the “Code”**), authorizing 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, provided that such tax is approved by referendum and the revenues are used solely for capital projects for the new construction or major renovation of schools serving the county or city, including related bond and loan financing costs;

WHEREAS, such general retail sales and use tax, if approved by the qualified voters and imposed by ordinance of the Board of Supervisors (**the “Board of Supervisors”**) of the County of Greene, Virginia (**the “County”**), shall be added to the rates of the state and local sales and use taxes, shall be administered and collected by the County’s Tax Commissioner as provided by law, and shall not be levied on food purchased for human consumption or essential personal hygiene products as defined in Section 58.1-611.1 of the Code;

WHEREAS, Section 58.1-605.1 of the Code, as amended by the Budget Bill, requires that the referendum be initiated by resolution of the local governing body, that the resolution state the date by which any bonds or loans financing the school capital projects shall be repaid or, if bonds or loans are not used, the date on which the sales tax shall expire, and that the expiration date shall not be more than twenty years after the date of the initiating resolution;

WHEREAS, Section 24.2-684 of the Code provides that no referendum shall be placed on the ballot unless specifically authorized by statute or charter and that any referendum question submitted to the voters of a county shall be held pursuant to a court order stating the question to appear on the ballot in plain English;

WHEREAS, the Board of Supervisors has determined that it is in the best interests of the County to request that the Circuit Court of Greene County, Virginia enter an order calling a referendum to be held on November 3, 2026, on whether the County may levy a general retail sales tax at a rate not to exceed one percent for school capital projects;

WHEREAS, revenues from such 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;

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

1. The Board of Supervisors hereby initiates, pursuant to Sections 58.1-605.1 of the Code, as amended by the Budget Bill, and 24.2-684 of the Code, a referendum to be submitted to the qualified voters of the County on whether the County shall be authorized to levy a

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general retail sales tax at a rate not to exceed one percent to provide revenue solely for capital projects for the new construction or major renovation of schools in the County.

2. The general retail sales tax, if approved by referendum and thereafter imposed by ordinance of the Board of Supervisors, 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. If approved by referendum, the County expects to authorize by ordinance a corresponding use tax as provided under Section 58.1-606.1 of the Code.
3. The Board of Supervisors states that the school capital projects to be funded with revenues from the general retail sales tax are expected to be financed by bonds or loans, and such general retail sales tax shall expire on the date by which such bonds or loans are repaid, such bonds or loans expected to mature annually for a period of twenty years or longer; provided that such expiration date shall not be later than June 30, 2046.
4. For any such capital projects for the construction or major renovation of schools in the County not financed by bonds or loans, the tax levied pursuant to this Resolution, if approved by referendum, shall expire on June 30, 2046.
5. The Board of Supervisors hereby requests that the Circuit Court of Greene County, Virginia enter an order requiring County election officials to conduct a special election for the qualified voters of the County to be held on November 3, 2026, the day of the general election, and that the referendum question be placed on the ballot in substantially the following form:

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

6. The County Attorney is authorized and directed to prepare and file any and all documents necessary to effectuate this request before to the Circuit Court of Greene County, Virginia.
7. The Clerk or any Deputy Clerk of the Board of Supervisors or other agent or employee of the County, is hereby authorized and directed to cause a certified copy of this Resolution to be filed with the Circuit Court of Greene County, Virginia.
8. This Resolution and the provisions contained herein shall become effective immediately upon adoption.

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CERTIFICATION OF ADOPTION OF RESOLUTION

The undersigned Clerk of the Board of Supervisors of the County hereby certifies that the Resolution set forth above was adopted during an open meeting on July 28, 2026, by the Board of Supervisors with the following votes:

Aye:

Absent:

Nay:

Abstentions:

Signed this 28th day of July, 2026.

By: _____
Clerk, Board of Supervisors
Greene County, Virginia