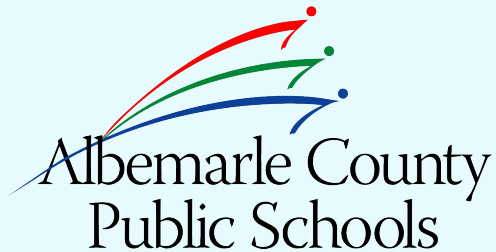


Sales Tax Referendum for School Construction

September 10, 2026



Background

- Virginia General Assembly authorized localities to adopt an additional 1% sales and use tax for school construction and renovation.
 - Tax must be approved by voters in a referendum.
 - Authority established under:
 - Virginia Code § 58.1-605.1
 - Virginia Code § 24.2-684
- On July 15, 2026 the Board of Supervisors voted to adopt a [resolution](#) petitioning the Albemarle County Circuit Court to order a referendum on a 1% local sales and use tax dedicated exclusively to school capital projects for the construction and renovation of schools

Referendum Details

- Proposed question: Whether voters authorize an additional 1% sales tax dedicated to school capital needs.
- Tax expiration: No later than June 30, 2046.
- Allows placement on the November 3, 2026 ballot.

Proposed Tax Details

Revenues	Expenditures
● 1% local sales and use tax ○ Exemption for food and personal hygiene products ○ Preliminary estimate of at least \$20 million annually, projection under review with the State ● If approved, collection could begin May 1, 2027 ● Tax would expire after 20 years	● Dedicated revenue stream restricted to school capital projects: construction & renovation ● Cannot be used for operational purposes ● Specific projects would be considered by Board of Supervisors in future long-range financial planning and budget discussions

Current Funding Context

- Albemarle County funds most CIP needs through tax revenues and bond issuances.
- A dedicated 1% tax would diversify revenue and support school capital projects.

LOCAL REFERENDUM QUESTION

“Shall the County of Albemarle impose a one percent (1%) sales and use tax to fund capital projects for the construction or renovation of schools, with revenues to be used solely for those purposes, and the tax to expire on June 30, 2046?”

Yes No

This is the wording published by the Albemarle County Voter Registration Office. Sample ballots for all precincts are posted before early voting opens.

THE SHORT VERSION

Four things the question actually does

1%

Raises Albemarle's sales tax rate from **5.3 percent to 6.3 percent** — one cent more per dollar spent.

Earmarked

Money may be spent **solely on school construction, major renovation**, and the financing costs tied to those projects. It cannot pay salaries or operating costs.

2046

The tax **expires June 30, 2046**. Continuing it past that date would require another vote.

Authorize

A yes vote does not raise the tax by itself. It gives the **Board of Supervisors** the authority to adopt an ordinance levying it.

WHAT IT WOULD COST

One cent on every taxable dollar

The extra penny adds one cent per dollar on taxable purchases. Everyone who purchases qualifying goods in Albemarle County will pay the tax, whether a resident, visitor or non-resident.

The extra penny does not apply to groceries or essential personal hygiene products. Virginia taxes those at a flat 1% statewide, and this referendum does not change that. Prescription medicines stay exempt as well.

\$5 coffee 5 cents	\$45 restaurant meal 45 cents	\$120 pair of shoes \$1.20	\$1,400 refrigerator \$14.00	\$180 grocery run no change
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WHY IT IS ON THE BALLOT

The gap between the building list and the money

Albemarle's school buildings are aging, and several are past capacity.

The division's capital priorities are shaped by the School Board, Superintendent, and the **Long-Range Planning Advisory Committee**, a group of residents appointed by the School Board and Superintendent that reviews enrollment projections, building capacity data and facility master plans, then provides recommendations.

Two new schools opened this fall: Mountain View Upper Elementary and the ACE Academy at Lambs Lane. They are the county's first new school buildings in over two decades.

Of the ACPS identified projects, only one is planned to be funded in the county's current capital improvements program. The rest are unfunded.

There remains a question of funding capacity. School construction competes for the same borrowing capacity as public safety, parks, public works and everything else the county builds.

In June 2026 the General Assembly's budget gave every Virginia county and city the option to ask voters for this tax. On July 15, 2026, Albemarle's Board of Supervisors voted unanimously to petition the Circuit Court to put the question on the November ballot — a vote to let residents decide, not an endorsement of the outcome.

WHERE THE MONEY COULD GO

The kind of work this pays for

County Government predicts that the tax would generate at least **\$20M/year**. State law restricts those monies to construction, major renovation, and the debt service on school construction projects. It cannot be spent on salaries, programs, or day-to-day operations. What follows is not a spending plan. It describes the kinds of work the revenue could fund, drawn from the school board's adopted capital request.

Capacity	Building new schools to relieve crowding or replace older facilities New preschool, elementary, middle, or high school buildings plus the land needed to site them.
Renovation	Renovating and modernizing existing buildings Comprehensive renovation of schools whose age drives rising maintenance costs — systems replacement, building envelope, classroom and library modernization, and cafeteria and gym improvements.
Access	Accessibility and safety improvements Elevators that meet modern standards, ADA access, single-user restrooms, fire and sprinkler systems and secure entrances in buildings that predate current requirements.
Additions	Additions and site work at existing schools Classroom additions that avoid the cost of a whole new building, along with the bus loops, parking, drop-off lanes and playfields that serve them.

School Capital Needs

The full list of identified needs approved by the School Board with guidance from the Long Range Planning Advisory Committee is on the [Capital Project Needs Website](#).

Important: this is a list of needs, not a list of construction projects. The referendum approves a revenue source, not a construction program. If voters approve the tax and the Board of Supervisors levies it, every individual project would still move through the annual capital improvement program – the school board recommending priorities, the Board of Supervisors deciding what is funded and appropriating the money. That process is public, it happens every year, and it is where decisions about specific schools get made.

Previously Identified Priorities

New Comprehensive High School

Stony Point Elementary Improvements & Additions

Albemarle High School Improvements

Western Albemarle High School Improvements

Preschool Center

Murray Elementary Improvements & Additions

Broadus Wood Elementary Improvements & Additions

Community Lab School Improvements & Addition

Monticello High School Improvements

Burley Middle School Improvements

Greer Elementary Improvements

Walton Middle School Improvements

Lambs Lane Campus Traffic and Parking Improvements

Trailhead Learning Community Improvements

Hollymead Elementary Improvements

School Walk Zone Improvements

Land acquisition for future school sites



WHAT HAPPENS NEXT

From ballot to building

1

Voters decide — Nov. 3, 2026

A simple majority carries the question. If it fails, the tax is not levied and school capital projects continue to compete for existing county revenue.

2

The Board of Supervisors considers an ordinance

Approval authorizes but does not compel. Supervisors would take a separate, public vote to levy the tax.

3

Collection begins

Under state law the tax takes effect on the first day of a month at least 120 days after the ordinance is adopted. The Commonwealth collects it and returns it to the county in a fund restricted to school construction.

4

Projects move through the capital improvement program

Revenue is programmed through the county's annual budget and five-year CIP, in public session, with the School Board recommending and the Board of Supervisors appropriating.

5

The tax ends — June 30, 2046

Unless voters approve it again in a future referendum.