

RESOLUTION OF THE CHARLOTTESVILLE CITY SCHOOL BOARD IN SUPPORT OF THE 1% LOCAL OPTION SALES TAX FOR SCHOOL CAPITAL PROJECTS (SENATE BILL 66)

WHEREAS, the Charlottesville City School Board is deeply committed to providing safe, modern, and high-quality learning environments that foster academic excellence and support the well-being of all students and staff within Charlottesville City Schools; and

WHEREAS, school infrastructure and capital improvement projects—including the construction of new facilities, major renovations, expansion of existing buildings, and the acquisition of necessary sites—are essential to meeting the evolving needs of our student population and addressing long-standing deferred maintenance backlogs; and

WHEREAS, funding these critical, large-scale capital infrastructure projects presents a substantial financial challenge that has traditionally placed a heavy reliance on local real estate tax revenues, disproportionately impacting local homeowners and small businesses; and

WHEREAS, Senate Bill 66 (SB 66), introduced during the 2026 Regular Session of the Virginia General Assembly by a bipartisan coalition of legislators, establishes a "universal local option" authorizing all counties and cities across the Commonwealth of Virginia to levy an additional local sales and use tax of up to 1% for school infrastructure; and

WHEREAS, SB 66 ensures strict accountability by requiring local voter approval through a referendum, protecting citizens by exempting groceries and essential personal hygiene products, and placing all generated revenues into a strict "lockbox" dedicated solely to public school capital projects or associated debt service; and

WHEREAS, the authority to implement a 1% local option sales tax has proven to be an exceptionally successful, reliable, and voter-supported mechanism in other Virginia localities—passing on the first ballot by an average margin of 59.6% in every locality where it has been introduced, spanning diverse political landscapes from Halifax and Mecklenburg to Gloucester counties; and

WHEREAS, utilizing a local option sales tax allows the City of Charlottesville to diversify its revenue streams and reduce the direct burden on local property owners by sharing the cost of school infrastructure with visitors and commuters who utilize the City's commercial corridors; and

WHEREAS, SB 66 grants the local governing body the flexibility to structure the tax to best fit community needs, including the ability to utilize a "Sunset Clause" to align the tax directly with the lifespan of construction bonds to build maximum public trust;

NOW, THEREFORE, BE IT RESOLVED that the Charlottesville City School Board hereby expresses its strong and unequivocal support for Senate Bill 66 and the universal 1% local option sales tax authority; and

BE IT FURTHER RESOLVED that the Charlottesville City School Board respectfully urges the members of the Virginia General Assembly and the Governor to approve this vital piece of legislation to empower localities with the tools necessary to solve Virginia's school infrastructure crisis; and

BE IT FINALLY RESOLVED that, upon the passage of this legislative authority, the Charlottesville City School Board encourages collaborative efforts with the Charlottesville City Council to advance a local referendum, allowing the citizens of Charlottesville the opportunity to invest directly in the future of our children, our schools, and our community's infrastructure.

Adopted by the School Board of the City of Charlottesville on this _____ day of _____, 2026.

CHARLOTTESVILLE CITY SCHOOL BOARD

Chair

Attest:

Clerk of the School Board