

**BOARD OF SUPERVISORS
COUNTY OF LOUISA
RESOLUTION**

At a regular meeting of the Board of Supervisors of the County of Louisa held in the Louisa County Public Meeting Room at 5:00 PM on the 6th day of July 2026, at which the following members were present, the following resolution was adopted by a majority of all members of the Board of Supervisors, the vote being recorded in the minutes of the meeting as shown below:

RESULT:

MOVER: None

SECONDER: None

AYES: None

NAYS: None

ABSTAIN: None

**A RESOLUTION REQUESTING A REFERENDUM ON THE LEVY OF AN
ADDITIONAL ONE PERCENT (1%) LOCAL SALES AND USE TAX FOR SCHOOL
CAPITAL PROJECTS AND AUTHORIZING THE PREPARATION AND SUBMISSION
OF A PETITION TO THE LOUISA COUNTY CIRCUIT COURT**

WHEREAS, the 2026 Virginia General Assembly authorized counties and cities outside Planning District 8 to levy an additional one percent (1%) local sales and use tax, subject to approval by referendum, for the sole purpose of financing capital projects for the construction or renovation of public schools;

WHEREAS, revenues generated from such tax may be used solely for capital projects associated with the new construction or major renovation of public schools, including related bond and loan financing costs;

WHEREAS, Louisa County Public Schools have identified the need for additional elementary school capacity to serve current and future students, and the Louisa County Board of Supervisors recognizes the importance of providing safe, modern, and efficient educational facilities to support the County's continued growth and educational mission;

WHEREAS, the Board of Supervisors finds that allowing the voters of Louisa County to

determine whether to authorize this additional local funding source is in the best interests of the County and provides an opportunity to invest in critical educational infrastructure while diversifying the local revenue sources available to fund school capital improvements;

WHEREAS, pursuant to § 24.2-684 of the Code of Virginia, referendum elections are conducted only upon order of the Circuit Court following a request initiated by the governing body, and such referendum may be held in conjunction with the November 3, 2026 General Election if ordered in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED, by the Louisa County Board of Supervisors that the Board hereby:

1. **Declares its intent** to seek voter approval of an additional one percent (1%) local sales and use tax authorized pursuant to § 58.1-605.1 of the Code of Virginia, with all revenues to be used solely for eligible school capital projects, including the financing, design, construction, furnishing, and equipping of a new elementary school serving Louisa County Public Schools, together with related bond or loan financing costs, as authorized by Virginia law.
2. **Authorizes and directs** the County Administrator, County Attorney, and such other staff as may be necessary to prepare, finalize, and submit all documents necessary to petition the Louisa County Circuit Court to order a referendum to be held on Tuesday, November 3, 2026, in accordance with §§ 24.2-682 and 24.2-684 of the Code of Virginia. Such authorization includes coordinating with the Clerk of the Circuit Court, the General Registrar, the Electoral Board, and any other appropriate state or local officials; preparing the proposed ballot language and related legal documents; and making such non-substantive administrative revisions as may be necessary to ensure compliance with applicable law or facilitate review by the Circuit Court, provided such revisions do not alter the intent or substance of this Resolution.
3. **Acknowledges** that the additional local sales and use tax shall not be imposed unless approved by a majority of the qualified voters voting in the referendum and subsequently enacted by ordinance of the Louisa County Board of Supervisors in accordance with applicable provisions of the Code of Virginia.

BE IT FURTHER RESOLVED, that the Louisa County Board of Supervisors respectfully requests that the Louisa County Circuit Court order the following question to be submitted to the qualified voters of Louisa County at the November 3, 2026 General Election, subject to such non-substantive revisions as may be required by the Court or the County Attorney:

Shall Louisa County be authorized to levy an additional one percent (1%) local sales and use tax for school capital projects, including the construction of a new elementary school serving Louisa County Public Schools, with the tax to expire on _____, 2046?

☐ Yes

☐ No

A Copy, teste:

Christian R. Goodwin, Clerk
Board of Supervisors
Louisa County, Virginia