

Timeline: Warren County 1% Sales Tax Referendum for School CIP

(Assumes legislation authorizing all counties becomes effective July 1 of a given year, which is typical for Virginia laws.)

Phase 1 – Legislative Authority (State Level)

Jan–Mar 2026 (General Assembly Session)

- Legislation such as **HB334** passes both chambers of the **Virginia General Assembly**.
- Bill authorizes counties statewide to hold a referendum for a **1% local sales tax dedicated to school capital projects**.

Apr 2026

- Bill signed by the **Governor** or becomes law through veto override.

July 1, 2026

- Law becomes effective statewide.
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Phase 2 – Local Planning & Resolution

July–September 2026

1. **School Division CIP Planning**
 - Warren County Schools finalize or update:
 - 10-year capital improvement plan
 - facility assessments
 - construction or renovation projects to be funded
2. **Financial Structuring**
 - County determines:
 - bond financing amount
 - projected revenue from 1% tax
 - repayment timeline or sunset
3. **Public Engagement**
 - community meetings
 - stakeholder briefings

- informational campaign (non-advocacy)
- 4. **County Board Action**
 - **Warren County Board of Supervisors** passes a **resolution calling for a referendum** specifying:
 - purpose (school capital projects)
 - tax rate (up to 1%)
 - expiration or bond repayment date.

Estimated timeframe: **1–3 months**

Phase 3 – Referendum Scheduling

Virginia allows referendums to occur during **regular elections** (best practice to reduce cost).

October–November 2026 option

Key steps:

1. Certification of referendum question

- County submits referendum language to the **Virginia Department of Elections** and local registrar.

2. Public notice

- Circuit court clerk publishes notice **once per week for 3 weeks prior to the election.**

3. Election occurs

- Likely during the **November 2026 General Election.**

Typical time from resolution to election: **60–120 days**

Phase 4 – Voter Approval

November 2026

Ballot language example:

“Shall Warren County impose an additional 1% local sales and use tax, the revenue of which shall be used only for capital projects for the construction or renovation of public school building?”

If majority vote YES → tax authorized.

Phase 5 – Adoption of Tax Ordinance

Dec 2026 – Jan 2027

After referendum approval:

1. **Board of Supervisors adopts tax ordinance**
2. Certified ordinance sent to the **Virginia Department of Taxation**

The tax must take effect **at least 120 days after adoption.**

Phase 6 – Tax Implementation

May–July 2027

1. Tax collection begins
 2. Revenue distributed to county
 3. Funds restricted to school capital projects
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Example Realistic Timeline (Earliest Scenario)

Phase	Date
State legislation effective	July 2026
County planning + resolution	Aug–Sept 2026
Referendum scheduled	Nov 2026 election
Voter approval	Nov 2026
Ordinance adoption	Dec 2026

Tax effective May–June 2027

First revenue available for CIP FY2028