



**Special Meeting Agenda  
Board of Supervisors  
Tuesday, July 7, 2026 at 6:00 PM  
Administration Building Auditorium  
414 N. Main Street  
Madison, Virginia 22727**

**Call to Order**

**Determine Presence of a Quorum/Adoption of Agenda**

**Public Comment**

**Old Business**

**New Business**

1. Additional 1% Local Sales Tax For School Construction –  
County Administrator

**Discussion**

**Public Comment**

**Closed Session**

**Adjourn**

**VIRGINIA: IN THE CIRCUIT COURT OF MADISON COUNTY**

IN THE MATTER OF:

A SPECIAL REFERENDUM ELECTION FOR  
AN ADDITIONAL LOCAL SALES TAX  
FOR COUNTY SCHOOL CAPITAL PROJECTS

**PETITION**

COMES NOW the Board of Supervisors of Madison County, Virginia, by counsel, pursuant to Virginia Code § 15.2-2610 and petitions this Honorable Court for entry of the proposed Order to provide for a Special Election, the final election date for which is November 3, 2026, to take the sense of the voters of Madison County (the “County”) on the question set forth therein regarding levy of a local option sales tax to fund capital projects for the construction or renovation of schools serving the County.

In support hereof, the Petitioner states as follows:

1. In the biennial budget, passed on June 29, 2026 by the legislature and including the Governor’s amendments, Virginia Code § 58.1-605.1 was amended allowing any county not located in Planning District 8 (Northern Virginia region) to levy a levy a general retail sales tax at a rate not to exceed one percent as determined by its governing body to provide revenue solely for capital projects for the construction or renovation of schools serving the county.

<https://budget.lis.virginia.gov/amendment/2026/2/HB30/Introduced/CR/4-14/2c/>

2. The amended code section requires action by the County’s Board of Supervisors to initiate this additional retail sales tax by resolution. On July 7, 2026, the Board passed such a resolution, a copy of which is attached hereto and incorporated herein.

3. Then a referendum must be ordered by this honorable Court at least one hundred and five (105) days prior to the final election date for such resolution. Notice of the referendum must be published by the Clerk of the Circuit Court in a newspaper of general circulation in the qualifying locality county once a week for three consecutive weeks prior to the election.

4. As it is the same day as a scheduled general election, the 3<sup>rd</sup> day of November 2026, would be a convenient and cost-effective day for the Special Election prayed for in this Petition to be held. Virginia Code § 24.2-682 specifically provides that a special election may be held on the same day as a general election. 105 days prior to that November 3 date is July 21, 2026. We are asking this honorable Court for an order before that date.

5. Pursuant to Virginia Code § 24.2-684, the ballot to be used at the election shall pose the question in substantially the following form:

SPECIAL REFERENDUM ELECTION  
LOCAL OPTION RETAIL SALES TAX  
November 3, 2026

QUESTION: Should Madison County be authorized to levy a general retail sales tax at a rate of one percent (1%), provided the revenue from the sales tax authorized by Virginia Code §58.1-605.1 shall be used solely for capital projects for the construction or renovation of public schools in Madison County, with such tax to expire upon repayment of any bonds or loans issued to fund such projects by July 6, 2046, or, in the case of capital projects not financed by bonds or loans, the sales tax shall expire on July 6, 2046?

- Yes  
 No

6. The election shall be conducted in accordance with Virginia Code §§ 24.2-682 and 24.2-684, as more particularly reflected in the enclosed Order, and the results thereof shall be certified to this Court, to the State Board of Elections, and to the Board of Supervisors.

WHEREFORE, the Petitioner prays this Honorable Court for the entry of the enclosed Order not later than July 20, 2026, and for such other and further relief as the Court may deem proper.

RESPECTFULLY SUBMITTED,

BOARD OF SUPERVISORS OF  
MADISON COUNTY, VIRGINIA

By: \_\_\_\_\_

Counsel

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**EXHIBIT A – BOARD OF SUPERVISORS RESOLUTION**

**Chairman**  
Carty Yowell

**Vice-Chairman**  
James Jewett

**Board Members**  
Jud Buchanan  
Nancy Sharman  
Michael Snider



**County Administrator**  
Jonathon Weakley

**County Attorney**  
Hannon Wright

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Madison, Virginia 22727  
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**RESOLUTION for  
School Construction and Renovation Funds Sales Tax Referendum**

**RESOLUTION OF THE MADISON COUNTY BOARD OF SUPERVISORS INITIATING A REFERENDUM FOR IMPOSITION OF AN ADDITIONAL LOCAL GENERAL RETAIL SALES TAX AT A RATE OF ONE PERCENT (1%), THE PROCEEDS OF WHICH WOULD BE TO PROVIDE REVENUE SOLELY FOR CAPITAL PROJECTS FOR CONSTRUCTION AND RENOVATION OF SCHOOLS IN MADISON COUNTY**

**WHEREAS**, effective July 1, 2026, the Virginia General Assembly has amended the state Code authorizing Madison County (the “County”) to levy an additional general retail sales tax at a rate not to exceed 1% to provide revenue solely for capital projects for the construction or renovation of schools serving the County; and

**WHEREAS**, such additional tax may be levied only if it is approved in a referendum within the County held in accordance with Virginia Code § 24.2-684 and initiated by a resolution of the local governing body.

**NOW, THEREFORE, BE IT RESOLVED**, that the Madison County Board of Supervisors hereby initiates a referendum pursuant to Virginia Code § 24.2-684 and § 58.1-605.1 on the issue of whether the County may levy a general retail sales tax at a rate not to exceed 1% to provide revenue solely for capital projects for the construction and renovation of schools serving the County.

**BE IT FURTHER RESOLVED** that the capital projects for the construction and/or renovation of schools if they are to be financed by bonds or loans, such bond or loans shall be repaid by July 6, 2046; or if the capital projects are not to be financed by bonds or loans, the sales tax shall expire on July 6, 2046.

**BE IT FURTHER RESOLVED** that the expiration date of the tax initiated by this resolution shall be July 6, 2046.

**BE IT FURTHER RESOLVED** that the language to appear on the ballot on the referendum is proposed by the Board of Supervisors to be as follows: “QUESTION: Should Madison County be authorized to levy a general retail sales tax at a rate of one percent (1%), provided the revenue from the sales tax authorized by Virginia Code §58.1-605.1 shall be used solely for capital projects for the construction or renovation of public schools in Madison County, with such tax to expire upon repayment of any bonds or loans issued to fund such projects by July 6, 2046, or, in the case of capital projects not financed by bonds or loans, the sales tax shall expire on July 6, 2046?”

**BE IT FURTHER RESOLVED** that an attested copy of this Resolution shall be forwarded by the County Attorney to the Clerk of the Circuit Court for consideration and approval by the Court, if deemed to be in order, and for processing and publication in accordance with State Code requirements in preparation of the November 3, 2026 election day.

**BE IT FINALLY RESOLVED** that the Board of Supervisors hereby authorizes and directs the County Attorney, County Administrator, and Deputy County Administrator to take all further actions necessary to present such matters to the citizens of the County under applicable law.

**ENACTED** and adopted by the Madison County Board of Supervisors and its Chair at a public meeting held on July 7, 2026.

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Carty Yowell, Chairman  
Madison County Board of Supervisors

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Jonathon Weakley  
County Administrator

	Motion	Second	Aye	Nay	Absent
C. Yowell					
J. Buchanan					
N. Sharman					

J. Jewett

M. Snider