

VOTE YES

The Virginia General Assembly has granted the citizens of Halifax County an historic opportunity to impact the educational future of their children for the next century without emptying the county coffers. There is wide-spread recognition that Halifax County High School must be modernized (*Halifax County Community Strategic Plan*, 2019). Commissioned by the Halifax County School Board and the Board of Supervisors, two independent studies conducted by reputable architectural firms have concluded that the Halifax County High School facility has dire needs that must be addressed. In fact, system failures are imminent. To address these needs, community leaders took the bold action of advocating for access to a one percent increase of the state sales tax in order to generate significant revenue to fund a large capital project. While acknowledging the importance of education in general and the safety and structural integrity of the high school in particular, the citizens of Halifax County have made their feelings known that keeping real estate taxes low is a high priority. House Bill 1634 sponsored by venerated state legislator James Edmunds was designed to make every effort to limit the tax burden on property owners in Halifax County while generating generous revenue for a high school building project.

The debate to determine whether to build or renovate can only be clarified after determining funding mechanisms with the local option state sales tax being the lynch pin. Delegate James Edmunds designed legislation to procure partial funding for high school improvements through a 1% increase in local sales tax. A group of Halifax educators, students, business leaders, and government officials travelled to Richmond twice to rally the General Assembly to pass this groundbreaking legislation to allow our

citizens to vote for the sales tax increase. They were successful in that lobbying effort. Now is the time for the citizens to do their part by voting for the sales tax increase on November 5. Over the designated thirty-year period, this tax should generate over 100 million dollars, the greatest share of the long-term cost of a complete upgrade of the high school.

Of course, fixing the high school also means ensuring that the children of Halifax County have a much deserved and necessary modern 21st century learning environment and that the citizens of the county have a community focal point that inspires pride and expanded use. By approving this local option state sales tax, voters have a one-time opportunity to endorse the generation of between 100 and 115 million dollars of revenue over a thirty-year period - solely for school facility needs. Even more attractive to citizens and landowners in Halifax is that even the most conservative estimate would mean that over 20 million dollars of this revenue will come from visitors outside of our community who pass through to shop, eat, or purchase fuel in Halifax County. No other mechanism can access millions of outside dollars to fund capital projects than the local option sales tax, which has been endorsed by the Halifax County Chamber of Commerce, all governing boards, and the Retail Merchants Association.

The state sales tax is a *proportional tax* in the truest sense. For Halifax County, all citizens will pay the same amount of state sales tax, which would move from 5.3 percent to 6.3 percent. The proportion of who pays the most sales tax is directly related to those who spend the most. House Bill 1634 protects those with the least income by excluding this state sales tax on groceries, medications, and automobiles.

So, there are two clear questions regarding the state sales tax:

1. How will the state sales tax impact the average citizen?

- If you go to Lowe's and buy \$100 worth of goods, it will amount to \$106.30 instead of the current price of \$105.30.
- If you buy a \$20 pizza, it will move the cost from the current rate of 5.3 percent which equals \$21.06 to \$21.26 under the new rate. In other words, you will be paying 20 cents more for that pizza.

2. What will Halifax County citizens gain from the state sales tax?

- The opportunity to have a modernized high school that will provide a safe/desirable environment and meet the needs of the 21st century learner.

In conclusion, it is clear that action needs to be taken. Halifax County High School has serious internal design limitations and external façade issues. It is the choice of the citizens how the high school facility issues will be addressed. Doing nothing is not an option. The state sales tax gives the community the opportunity to address the high school comprehensively and create a much needed 21st Century learning environment for the children of Halifax County. If the sales tax fails to pass, the high school will still require significant repair. The cost of immediate deferred maintenance (plumbing, electrical, HVAC, and compliance with the Americans with Disabilities Act) is estimated to be nearly \$32 million (Moseley Report 2019). Without the 1% increase of the sales tax, the average real estate owner's property taxes will surely rise significantly. The General Assembly has granted us a one-time solution that also allows over 20 million dollars to come from people visiting our community. Our best

bet, for the short term and the long run, is to Vote Yes for the local sales tax option to address our school facilities modernization.

Signed by:

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