Frederick County, Virginia
2026 School Sales Tax Referendum

Nonpartisan voter information | November 3, 2026 | Prepared September 26, 2026

What would the referendum authorize?

Voters are asked whether the county may enact an additional retail sales tax of up to 1 percentage point for no more than 20 years, with proceeds restricted to construction or major renovation of public schools. A yes vote gives the Board of Supervisors authority to enact a tax; it does not itself implement the tax or approve a particular project. A no vote does not authorize this additional tax. [1, 2]

Current general sales tax: 5.3%; if the full additional 1% were enacted, the general rate would be 6.3%. The county separately lists a 6% meals tax; restaurant meals would also be subject to the new sales tax if enacted. Groceries for home consumption and essential personal hygiene products are excluded from the additional tax. [1, 2, 3]

What would 1% add to a taxable purchase?

Taxable purchase	Additional tax
$25	$0.25
$100	$1.00
$500	$5.00
$1,000	$10.00
$5,000	$50.00

Arguments in favor

• Broader contribution: Nonresident shoppers as well as residents would pay the tax on eligible purchases, spreading school capital costs beyond local property owners.

• Dedicated school capital revenue: State law restricts proceeds to new school construction, major renovation and related qualifying financing costs, rather than general operations. [2]

• Another financing source: Recurring collections could help finance eligible projects and reduce reliance on some other funding sources.

• Responding to facility needs: A dedicated revenue source could help the county address its school construction and renovation plan more predictably.

Arguments against

• Higher cost of taxable purchases: Households would pay an additional 1% on applicable goods and services; the tax would be layered on existing taxes.

• Distributional concern: Lower-income households often spend a larger share of income on consumption, so sales taxes can take a larger share of their budgets despite the exemptions.

• No automatic property-tax reduction: The ballot measure does not promise or require a property-tax cut. Additional sales tax could be collected alongside existing property taxes.

• Project and oversight questions: Authorization is not approval of a fixed project list or budget. Voters may want detailed cost, priority, financing and reporting plans first.

• Business and shopping impacts: A higher rate might affect some purchases or decisions about where to shop, though the local economic effect is uncertain.

• Long authorization period: The proposed authority can last up to 20 years, depending on the applicable statutory expiration terms. [2]

Important distinctions

• Approval is not enactment: The Board would still need to adopt an ordinance, with the effective date at least 120 days after adoption. [1, 2]

• Restricted use is not an itemized spending plan: The state law limits the categories of spending, but project selection and financing decisions still matter. [2]

• Property-tax relief is not guaranteed: Potential pressure on other revenue sources is an argument, not a legal commitment to reduce those taxes.

• Revenue is not guaranteed: Actual collections depend on taxable retail activity and the rate the Board adopts.

Questions to ask county officials

1. Which specific projects would be funded, and what are their costs and schedules?

2. What are the county's documented annual revenue estimates and assumptions?

3. What share would be paid by county residents versus visitors?

4. How would the county report collections, expenditures and outstanding debt?

5. What alternative funding plan would be used if voters reject the proposal?

6. Would officials make any separate commitment concerning future property-tax rates?

Sources / further reading

1. Frederick County, Town Halls Announced for School Funding Referendum (Aug. 20, 2026)
https://www.fcva.us/Home/Components/News/News/1711/17

2. Virginia Code, section 58.1-605.1 (2026 updated section)
https://law.lis.virginia.gov/vacodeupdates/title58.1/section58.1-605.1/

3. Frederick County official tax rates
https://www.fcva.us/work/tax-rates

This handout distinguishes verified ballot/legal facts from arguments that voters may weigh. It does not advocate a vote either way.