

## Section 15

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### 911 Emergency Telephone System Tax, 2000

Section §58.1-3813 of the *Code of Virginia* allows any city, county, or town that has established or will establish an enhanced 911 emergency telephone system to impose a special local tax on the consumer of telephone services. No such tax may be imposed on federal, state, or local government agencies. Any such tax imposed under this section shall be utilized solely for the initial capital, installation, and maintenance costs of the emergency telephone system. For the purpose of compensating the telephone utility for accounting and remitting the tax levied by this section, such telephone utility shall be allowed 3 percent of the amount of the tax due. For the City of Bedford, the counties of James City, Lancaster, Mecklenburg, Surry, and York, and the Town of Colonial Beach, the surcharge for a 911 emergency

telephone system is the only utility consumers' tax that each locality reported imposing (consumers' utility taxes are covered in Section 14).

In 2000, the General Assembly passed a bill authorizing an additional charge on wireless E-911 activity in the form of a monthly surcharge of \$0.75 collected by each mobile service provider from each customer.

**Table 15.1** provides the year 2000 special tax rates for enhanced 911 emergency telephone services for the 38 cities, 80 counties, and 30 towns that report imposing this tax. The tax ranges from \$0.26 per month in Norton City to \$3.00 per month in King William, Madison, and Cumberland counties.



**Table 15.1**  
**911 Emergency Telephone System Tax**

Locality	Monthly Tax Rate (\$) Per Line
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" are excluded.
Alexandria	0.50
Bedford	2.00
Bristol	0.65
Buena Vista	1.77
Charlottesville	1.04
Chesapeake	1.95
Colonial Heights	1.00
Covington	0.30
Emporia	3.00
Fairfax	0.88
Falls Church	1.00
Franklin	2.00
Fredericksburg	0.90
Galax	1.00
Hampton	2.50
Harrisonburg	1.44
Hopewell	2.00
Lexington	1.00
Lynchburg	1.44
Manassas	1.10
Manassas Park	1.25
Martinsville	1.67
Newport News	2.35
Norfolk	2.20
Norton	0.26
Petersburg	1.18
Poquoson	2.50
Portsmouth	2.00
Radford	0.55
Richmond	3.00

N/A Not applicable.

\* Key to abbreviations

**Table 15.1 (continued)**

Locality	Monthly Tax Rate (\$) Per Line
<b>Cities (continued)</b>	
Roanoke	1.45
Salem	1.40
Staunton	2.90
Suffolk	1.75
Virginia Beach	1.95
Waynesboro	0.70
Williamsburg	1.00
Winchester	0.95
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" are excluded.
Accomack	1.00
Albemarle	1.39
Alleghany	0.30
Amelia	1.00
Amherst	1.00
Arlington	1.75
Augusta	2.00
Botetourt	1.75
Brunswick	2.00
Buckingham	0.55
Campbell	1.60
Caroline	1.25
Carroll	1.00
Charles City	2.00
Charlotte	2.00
Chesterfield	2.00
Clarke	2.00
Culpeper	1.59
Cumberland	3.00
Dinwiddie	2.00

N/A Not applicable.

... No response provided.

**Table 15.1 (continued)**

Locality	Monthly Tax Rate (\$) Per Line
<b>Counties (continued)</b>	
Essex	1.50
Fairfax	1.75
Fauquier	2.00
Floyd	0.80
Fluvanna	1.50
Franklin	0.80
Frederick	1.25
Giles	1.50
Gloucester	1.35
Goochland	1.00
Grayson	1.00
Greene	2.00
Greensville	1.10
Halifax	2.50
Hanover	1.00
Henrico	1.00
Henry	0.72
Isle of Wight	1.00
James City	1.20
King George	2.00
King William	3.00
Lancaster	0.80
Loudoun	1.00
Louisa	0.50
Lunenburg	1.50
Madison	3.00
Mathews	2.00
Mecklenburg	2.75
Montgomery	0.35
Nelson	2.00
New Kent	2.42
Northumberland	1.30
Nottoway	1.12
Orange	1.25
Page	1.25

N/A Not applicable.

... No response provided.

**Table 15.1 (continued)**

Locality	Monthly Tax Rate (\$) Per Line
<b>Counties (continued)</b>	
Patrick	1.96
Pittsylvania	3.00
Powhatan	1.25
Prince Edward	1.49
Prince George	0.64
Prince William	1.18
Pulaski	0.42
Rappahannock	1.50
Richmond	1.95
Roanoke	1.46
Rockbridge	1.25
Rockingham	0.84
Shenandoah	1.70
Smyth	1.50
Southampton	1.25
Spotsylvania	1.00
Stafford	2.50
Surry	2.00
Sussex	2.17
Tazewell	1.50
Warren	1.00
Washington	0.65
Wise	1.00
Wythe	1.75
York	2.18
<b>Towns</b>	Note: Towns that responded “not applicable” are excluded. For a listing of town respondents and non-respondents, see Appendix B.
Altavista	1.60
Amherst	3.00
Blacksburg	1.41
Boydton	1.50
Chincoteague	1.00

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N/A Not applicable.

**Table 15.1 (continued)**

Locality	Monthly Tax Rate (\$) Per Line
<b>Towns (continued)</b>	
Christiansburg	0.50
Coeburn	0.26
Colonial Beach	3.00
Dublin	0.42
Farmville	0.49
Fries	1.00
Lawrenceville	2.00
New Market	1.70
Pulaski	0.42
Saltville	1.50
Shenandoah	1.25
South Boston	1.20
Vinton	1.46
West Point	1.55
Wise	0.26
Wytheville	1.00