

## Section 14

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### 911 Emergency Telephone System Tax, 2003

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. The tax cannot be imposed on federal, state, or local government agencies. Any tax imposed under this section must 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.

**Table 14.1** provides the year 2003 special tax rates for enhanced 911 emergency telephone services for the 39 cities, 89 counties, and 22 towns that report imposing this tax. The tax ranges from \$0.26 per month to \$3.00 per month.



**Table 14.1**  
**911 Emergency Telephone System Tax, 2003**

| Locality   | Monthly Tax Rate (\$)<br>Per Line | Locality                    | Monthly Tax Rate (\$)<br>Per Line |
|--|-----------------------------------|-----------------------------|-----------------------------------|
| <b>Cities</b> (Note: All cities responded to the survey. Those that answered "not applicable" are excluded.)     |                                   | <b>Cities</b> (continued)   |                                   |
| Alexandria   | 0.50                              | Lynchburg                   | 2.00                              |
| Bedford  | 2.00                              | Manassas                    | 1.10                              |
| Bristol  | 0.65                              | Manassas Park               | 1.25                              |
| Buena Vista  | 1.77                              | Martinsville                | 1.67                              |
| Charlottesville  | 1.04                              | Newport News                | 2.39                              |
| Chesapeake   | 2.50                              | Norfolk                     | 2.85                              |
| Colonial Heights   | 2.00                              | Norton                      | 0.26                              |
| Covington  | 1.00                              | Petersburg                  | 1.18                              |
| Danville   | 2.65                              | Poquoson                    | 2.50                              |
| Emporia  | 2.00                              | Portsmouth                  | 3.00                              |
| Fairfax  | 0.88                              | Radford                     | 1.50                              |
| Falls Church   | 1.00                              | Richmond                    | 3.00                              |
| Franklin   | 3.00                              | Roanoke                     | 2.00                              |
| Fredericksburg   | 0.90                              | Salem                       | 1.40                              |
| Galax  | 1.00                              | Staunton                    | 2.90                              |
| Hampton  | 2.60                              | Suffolk                     | 2.50                              |
| Harrisonburg   | 1.44                              | Virginia Beach              | 1.95                              |
| Hopewell   | 2.00                              | Waynesboro                  | 1.50                              |
| Lexington  | 1.25                              | Williamsburg                | 2.00                              |
|  |                                   | Winchester                  | 2.45                              |
| <b>Counties</b> (Note: All counties responded to the survey. Those that answered "not applicable" are excluded.) |                                   | <b>Counties</b> (continued) |                                   |
| Accomack   | 1.35                              | Henrico                     | 1.00                              |
| Albemarle  | 2.00                              | Henry                       | 0.72                              |
| Alleghany  | 0.30                              | Isle of Wight               | 3.00                              |
| Amelia   | 1.00                              | James City                  | 0.75                              |
| Amherst  | 1.00                              | King & Queen                | 2.00                              |
| Appomattox   | 3.00                              | King George                 | 2.00                              |
| Arlington  | 1.75                              | King William                | 3.00                              |
| Augusta  | 2.00                              | Lancaster                   | 0.80                              |
| Bedford  | 1.00                              | Loudoun                     | 2.00                              |
| Bland  | 3.00                              | Louisa                      | 2.00                              |
| Botetourt  | 1.25                              | Lunenburg                   | 1.50                              |
| Brunswick  | 2.00                              | Madison                     | 3.00                              |
| Buchanan   | 3.00                              | Mathews                     | 2.00                              |
| Buckingham   | 0.55                              | Mecklenburg                 | 2.75                              |
| Campbell   | 1.60                              | Middlesex                   | 2.00                              |
| Caroline   | 1.50                              | Montgomery                  | 1.00                              |
| Carroll  | 1.00                              | Nelson                      | 2.00                              |
| Charles City   | 1.50                              | New Kent                    | 2.42                              |
| Charlotte  | 2.50                              | Northumberland              | 1.05                              |
| Chesterfield   | 2.00                              | Nottoway                    | 1.12                              |
| Clarke   | 2.00                              | Orange                      | 1.25                              |
| Culpeper   | 3.00                              | Page                        | 2.50                              |
| Cumberland   | 3.00                              | Patrick                     | 1.96                              |
| Dickenson  | 3.00                              | Pittsylvania                | 3.00                              |
| Dinwiddie  | 2.00                              | Powhatan                    | 3.00                              |
| Essex  | 1.50                              | Prince Edward               | 2.00                              |
| Fairfax  | 2.50                              | Prince George               | 3.00                              |
| Fauquier   | 2.00                              | Prince William              | 1.75                              |
| Floyd  | 3.00                              | Pulaski                     | 1.00                              |
| Fluvanna   | 2.25                              | Rappahannock                | 1.50                              |
| Franklin   | 1.80                              | Richmond                    | 1.95                              |
| Frederick  | 1.60                              | Roanoke                     | 1.46                              |
| Giles  | 2.25                              | Rockbridge                  | 3.00                              |
| Gloucester   | 1.35                              | Rockingham                  | 0.84                              |
| Goochland  | 1.00                              | Russell                     | 3.00                              |
| Grayson  | 1.50                              | Scott                       | 3.00                              |
| Greene   | 2.00                              | Shenandoah                  | 1.70                              |
| Greensville  | 1.10                              | Smyth                       | 1.50                              |
| Halifax  | 2.50                              | Southampton                 | 1.25                              |
| Hanover  | 1.00                              | Spotsylvania                | 1.00                              |

**Table 14.1** 911 Emergency Telephone System Tax, 2003 (continued)

| Locality  | Monthly Tax Rate (\$)<br>Per Line | Locality                    | Monthly Tax Rate (\$)<br>Per Line |
|---|-----------------------------------|-----------------------------|-----------------------------------|
| <b>Counties</b> (continued)   |                                   | <b>Counties</b> (continued) |                                   |
| Stafford  | 2.50                              | Washington                  | 1.00                              |
| Surry   | 1.49                              | Wise                        | 1.25                              |
| Sussex  | 2.17                              | Wythe                       | 1.75                              |
| Tazewell  | 1.50                              | York                        | 2.18                              |
| Warren  | 1.75                              |                             |                                   |
| <b>Towns</b> (Note: Towns that responded "not applicable" are excluded. For a listing of town respondents and non-respondents, see Appendix B.) |                                   | <b>Towns</b> (continued)    |                                   |
| Altavista   | 1.60                              | Fries                       | 1.00                              |
| Amherst   | 3.00                              | Goshen                      | 3.00                              |
| Blacksburg  | 1.41                              | New Market                  | 1.70                              |
| Chase City  | 2.00                              | Pulaski                     | 2.00                              |
| Chincoteague  | 1.00                              | Saltville                   | 1.50                              |
| Christiansburg  | 0.50                              | Shenandoah                  | 1.25                              |
| Clinchco  | 2.00                              | South Boston                | 2.60                              |
| Coeburn   | 0.26                              | Vinton                      | 1.46                              |
| Colonial Beach  | 3.00                              | West Point                  | 1.55                              |
| Dublin  | 0.42                              | Wise                        | 0.26                              |
| Farmville   | 3.00                              | Wytheville                  | 1.00                              |