

Section 14

911 Emergency Telephone System Tax, 2004

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 2004 special tax rates for enhanced 911 emergency telephone services for the 39 cities, 91 counties, and 22 towns that report imposing this tax. The tax ranges from \$0.26 per month to \$3.00 per month. The average monthly rate charged by cities is \$1.89. The median rate is \$2.00. The first quartile is \$1.25, while the third is \$2.50. Counties charge an average rate of \$1.96 and a median of \$2.00. The rate at the first quartile is \$1.50 and at the third quartile is \$2.50. Towns tend to charge less. The mean rate for towns is \$1.55 and the median, \$1.48. The first quartile is \$1.00 and the third, \$2.00



Table 14.1
911 Emergency Telephone System Tax, 2004

Locality	Monthly Tax Rate (\$) Per Line	Locality	Monthly Tax Rate (\$) Per Line
Cities (Note: All cities responded to the survey. Those that answered "not applicable" are excluded.)		Cities (continued)	
Alexandria	0.50	Lynchburg	2.00
Bedford	2.00	Manassas	1.75
Bristol	0.65	Manassas Park	1.25
Buena Vista	3.00	Martinsville	1.67
Charlottesville	1.50	Newport News	2.39
Chesapeake	2.50	Norfolk	2.95
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	2.00
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	2.20
Hopewell	2.00	Waynesboro	2.50
Lexington	1.25	Williamsburg	2.00
		Winchester	2.45
Counties (Note: All counties responded to the survey. Those that answered "not applicable" are excluded.)		Counties (continued)	
Accomack	1.35	Hanover	3.00
Albemarle	2.00	Henrico	1.00
Alleghany	0.30	Henry	0.72
Amelia	1.00	Highland	1.50
Amherst	1.00	Isle of Wight	3.00
Appomattox	3.00	James City	0.75
Arlington	1.75	King & Queen	2.00
Augusta	2.00	King George	2.00
Bedford	2.00	King William	3.00
Bland	3.00	Lancaster	0.80
Botetourt	1.25	Loudoun	2.00
Brunswick	3.00	Louisa	2.00
Buchanan	3.00	Lunenburg	1.50
Buckingham	3.00	Madison	3.00
Campbell	1.60	Mathews	2.00
Caroline	1.50	Mecklenburg	2.75
Carroll	1.00	Middlesex	2.00
Charles City	1.50	Montgomery	1.00
Charlotte	2.50	Nelson	2.00
Chesterfield	2.00	New Kent	2.42
Clarke	2.00	Northumberland	1.05
Craig	1.50	Nottoway	1.12
Culpeper	3.00	Orange	1.25
Cumberland	3.00	Page	2.50
Dickenson	3.00	Patrick	1.96
Dinwiddie	2.00	Pittsylvania	3.00
Essex	1.50	Powhatan	3.00
Fairfax	2.50	Prince Edward	2.00
Fauquier	2.00	Prince George	3.00
Floyd	3.00	Prince William	1.75
Fluvanna	2.25	Pulaski	1.00
Franklin	1.80	Rappahannock	2.00
Frederick	1.60	Richmond	3.00
Giles	2.25	Roanoke	1.46
Gloucester	1.35	Rockbridge	3.00
Goochland	1.00	Rockingham	1.50
Grayson	1.50	Russell	3.00
Greene	2.00	Scott	3.00
Greensville	1.10	Shenandoah	1.70
Halifax	2.50	Smyth	1.50

Table 14.1 911 Emergency Telephone System Tax, 2004 (continued)

Locality	Monthly Tax Rate (\$) Per Line	Locality	Monthly Tax Rate (\$) Per Line
Counties (continued)		Counties (continued)	
Southampton	1.75	Warren	1.75
Spotsylvania	1.00	Washington	1.00
Stafford	2.50	Wise	1.25
Surry	1.49	Wythe	3.00
Sussex	2.17	York	2.18
Tazewell	1.50		
Towns (Note: Towns that responded "not applicable" are excluded. For a listing of town respondents and non-respondents, see Appendix B.)		Towns (continued)	
Altavista	1.60	Fries	1.00
Amherst	3.00	Monterey	1.50
Blacksburg	1.41	New Market	1.70
Chase City	2.00	Pulaski	2.00
Chincoteague	1.00	Saint Paul	0.26
Christiansburg	0.50	Saltville	1.50
Colonial Beach	3.00	Shenandoah	1.25
Dublin	0.42	South Boston	2.60
Farmville	3.00	Vinton	1.46
Glade Spring	0.69	Wise	0.26
Goshen	3.00	Wytheville	1.00