

Section 14

911 Emergency Telephone System Tax, 2005

In fiscal year 2004, the emergency telephone system tax accounted for 1.1 percent of the tax revenues of cities, 0.9 percent of counties, and 0.6 percent of large towns. These are averages; the relative importance of this tax varies significantly in individual cities, counties, and towns. For information on individual localities, see Appendix C.

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 only applies to wireline phones. It cannot be imposed on consumers of CMRS, defined in § 56-484.12 as a “mobile telecommunications service as defined in the federal Mobile Telecommunications Sourcing Act,” or on federal, state, or local government agencies.

Any tax levied 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, a telephone utility is allowed 3 percent of the amount of the tax due.

Table 14.1 provides the year 2005 special tax rates for enhanced 911 emergency telephone services for the 39

cities, 92 counties, and 20 towns that report imposing this tax. The tax ranges from \$0.26 per month (Norton City, Saint Paul Town) to \$3.00 per month. Eight cities (21 percent of the cities) 27 counties (29 percent of the reporting counties) and 4 towns report charging the maximum tax. The average monthly rate charged by cities is \$2.04. The median rate is \$2.00. The first quartile is \$1.33, while the third is \$2.78. Counties charge an average rate of \$2.02 and a median of \$2.00. The rate at the first quartile is \$1.50 and at the third quartile is \$3.00. Towns tend to charge less. The mean rate for towns is \$1.59 and the median, \$1.53. The first quartile is \$0.92 and the third, \$2.13.

E911 Tax	Cities	Counties	Towns	Total
\$0.00 to \$0.75	3	3	5	11
\$0.76 to \$1.50	10	29	5	44
\$1.51 to \$2.25	7	30	5	42
\$2.26 to \$3.00	19	30	5	54
Total	39	92	20	151
Mean tax	\$2.04	\$2.02	\$1.59	
Median tax	\$2.00	\$2.00	\$1.53	



Table 14.1
911 Emergency Telephone System Tax, 2005

Locality	Monthly Tax Rate Per Line	Locality	Monthly Tax Rate Per Line
(Note: All cities responded to the survey. Those that answered "not applicable" are excluded.)			
Cities		Cities (continued)	
Alexandria	\$0.50	Manassas	\$3.00
Bedford	\$2.00	Manassas Park	\$3.00
Bristol	\$0.65	Martinsville	\$3.00
Buena Vista	\$3.00	Newport News	\$2.39
Charlottesville	\$1.50	Norfolk	\$2.95
Chesapeake	\$2.50	Norton	\$0.26
Colonial Heights	\$2.00	Petersburg	\$1.18
Covington	\$1.00	Poquoson	\$2.50
Danville	\$2.65	Portsmouth	\$3.00
Emporia	\$2.00	Radford	\$3.00
Fairfax	\$0.88	Richmond	\$3.00
Falls Church	\$1.00	Roanoke	\$2.00
Franklin	\$3.00	Salem	\$1.40
Fredericksburg	\$0.90	Staunton	\$2.90
Galax	\$1.00	Suffolk	\$2.50
Hampton	\$2.60	Virginia Beach	\$2.60
Harrisonburg	\$1.44	Waynesboro	\$2.50
Hopewell	\$2.00	Williamsburg	\$2.00
Lexington	\$1.25	Winchester	\$2.45
Lynchburg	\$2.00		

(Note: All counties responded to the survey. Those that answered "not applicable" are excluded.)

County	Monthly Tax Rate Per Line	County	Monthly Tax Rate Per Line
Counties			
Counties		Counties (continued)	
Accomack	\$2.00	Goochland	\$1.00
Albemarle	\$2.00	Grayson	\$1.50
Alleghany	\$0.30	Greene	\$2.00
Amelia	\$1.00	Greensville	\$1.10
Amherst	\$1.00	Halifax	\$3.00
Appomattox	\$3.00	Hanover	\$3.00
Arlington	\$1.75	Henrico	\$1.00
Augusta	\$2.00	Henry	\$0.72
Bedford	\$3.00	Highland	\$1.50
Bland	\$3.00	Isle of Wight	\$3.00
Botetourt	\$1.25	James City	\$0.75
Brunswick	\$3.00	King & Queen	\$2.00
Buchanan	\$3.00	King George	\$2.00
Buckingham	\$3.00	King William	\$3.00
Campbell	\$1.60	Lancaster	\$0.80
Caroline	\$1.25	Lee	\$2.00
Carroll	\$1.50	Loudoun	\$2.00
Charles City	\$1.50	Louisa	\$2.00
Charlotte	\$2.00	Lunenburg	\$1.50
Chesterfield	\$2.00	Madison	\$3.00
Clarke	\$2.00	Mathews	\$2.00
Craig	\$1.50	Mecklenburg	\$2.75
Culpeper	\$3.00	Middlesex	\$2.00
Cumberland	\$3.00	Montgomery	\$1.00
Dickenson	\$3.00	Nelson	\$2.00
Dinwiddie	\$2.00	New Kent	\$3.00
Essex	\$1.50	Northumberland	\$1.05
Fairfax	\$3.00	Nottoway	\$1.12
Fauquier	\$3.00	Orange	\$1.25
Floyd	\$3.00	Page	\$2.50
Fluvanna	\$2.25	Patrick	\$1.96
Franklin	\$1.80	Pittsylvania	\$3.00
Frederick	\$1.60	Powhatan	\$3.00
Giles	\$2.25	Prince Edward	\$2.00
Gloucester	\$1.35	Prince George	\$3.00

Table 14.1 911 Emergency Telephone System Tax, 2005 (continued)

Locality	Monthly Tax Rate Per Line	Locality	Monthly Tax Rate Per Line
Counties (continued)		Counties (continued)	
Prince William	\$1.75	Southampton	\$1.75
Pulaski	\$1.00	Spotsylvania	\$1.00
Rappahannock	\$1.50	Stafford	\$2.50
Richmond	\$3.00	Surry	\$1.49
Roanoke	\$1.46	Sussex	\$2.17
Rockbridge	\$3.00	Tazewell	\$1.50
Rockingham	\$3.00	Warren	\$1.80
Russell	\$3.00	Washington	\$1.00
Scott	\$3.00	Wise	\$1.25
Shenandoah	\$1.70	Wythe	\$3.00
Smyth	\$1.50	York	\$2.18
(Note: Towns that responded "not applicable" are excluded. For a listing of town respondents and nonrespondents, see Appendix B.)			
Towns		Towns (continued)	
Altavista	\$1.60	Glade Spring	\$0.69
Amherst	\$3.00	Monterey	\$1.50
Blacksburg	\$1.41	New Market	\$1.70
Chase City	\$2.00	Pulaski	\$3.00
Chincoteague	\$1.00	Saint Paul	\$0.26
Christiansburg	\$0.50	South Boston	\$2.50
Colonial Beach	\$3.00	Vinton	\$1.46
Dublin	\$0.42	West Point	\$1.55
Farmville	\$3.00	Wise	\$0.26
Fries	\$1.00	Wytheville	\$2.00