

**Supervisors Order Book No. 15**  
**(Adopted February 14, 1994)**

The following ordinance, having been duly advertised pursuant to §15.1-504 of the 1950 Code of Virginia, as amended, and a period of 14 days or more having elapsed since the last publication of intention to propose same for adoption, and after a public hearing, on motion by Bernie K. Day, seconded by James E. Walker and carried, was duly adopted by the Board of Supervisors of Patrick County, Virginia on the 14th day of February, 1994.

WHEREAS, the Board of Supervisors of Patrick County deems it in the interest of its citizens to establish an ENHANCED EMERGENCY TELEPHONE SERVICE (E-911) SYSTEM; and

WHEREAS, prior to the adoption of any ordinance imposing a tax for the purpose of establishing the E-911 system, the Board of Supervisors has found that an E-911 system, as defined in §58.13813 of the 1950 Code of Virginia, as amended, will be installed in Patrick County, and that the utilities providing telephone service in the County have central office equipment which will permit such system to be established;

NOW, THEREFORE, BE IT ORDAINED AS FOLLOWS:

I. Enhanced Emergency Telephone Service Tax--Levy and Rate; Effective Date; Exemptions:

A. Pursuant to §58.1-3813 Code of Virginia, there is hereby imposed a special tax on consumers of telephone service in the County of Patrick in the amount of one dollar and ninetysix cents (\$1.96) per month for each access line.

B. The tax imposed herein shall be first utilized solely for the initial capital, installation, and maintenance cost of the E911 Emergency Telephone System. This levy shall be reduced when the capital and installation costs have been fully recovered to the level necessary to offset recurring maintenance, repair and system upgrade costs, and salaries or portions of salaries of dispatchers or call takers paid by the County of Patrick and which are directly attributable to the E911 program only.

C. This levy shall not apply to federal, state or local government agencies.

The levy shall apply to all bills rendered on and after May 1, 1994.

II. Definitions:

A. E911 System: A telephone service which utilizes a computerized system to automatically route emergency telephone calls placed by dialing the digits "911" to the proper public safety answering point serving the County of Patrick. The E911 system includes selective routing of telephone calls, automatic telephone number identification and automatic location identification performed by computers and other ancillary control center communications equipment.

B. Public Safety Answering Point: A communications facility operated on a 24-hour basis which first receives E911 calls from the persons in an E911 service area and which may, as appropriate, directly dispatch public safety services or extend, transfer, or relay E911 calls to the appropriate public safety agencies.

C. Public Safety Agency: A functional division of a public agency which provides fire-fighting, police, medical, or other emergency services or a private entity which provides such services on a volunteer basis.

D. Access Line: Access by customer to total telephone network. The levy shall apply to each access line separately.

III. Collection and Payment:

It shall be the duty of every seller or provider of telephone service to purchasers or consumers of telephone service within the County of Patrick (hereinafter, "Seller") to bill and collect this levy on each bill rendered by it. The Seller shall report to the Commissioner of the Revenue the tax revenue during each calendar month and shall remit the tax collected to the County Treasurer on or before the 30th day of each month for taxes collected for the prior month.

Seller shall keep complete records showing all purchases of telephone service by consumers in the County, which records shall show the date of service, the date of billing, the date of payment thereof, and the amount of tax imposed hereunder. Such records shall be available for inspection by the duly authorized agents of the County at reasonable times.

IV. Receipt and Disbursement by Treasurer:

The tax collected is appropriated for the purposes set forth in §I (B) e, and the County Treasure shall expend the levies collected for such purposes as same may be required, and for no other purpose whatsoever.

V. Violations, Penalties:

Any purchaser failing, refusing, or neglecting to pay the tax herein imposed or levied, and any Seller violating the provisions of this ordinance shall be guilty of a misdemeanor, and upon conviction shall be punished by a fine of not less than \$25 nor more than \$100. Each failure, refusal, neglect, or violation and each day's continuance shall constitute a separate offense.