

ORDINANCE NO. 93-1

AN ORDINANCE LEVYING A TAX ON PURCHASE OF LOCAL TELEPHONE
SERVICE TO PAY FOR AN E-911 EMERGENCY TELEPHONE SERVICE

WHEREAS, the Board of Supervisors of Wythe County, Virginia, finds: (1) that an E-911 system as defined in Section 1.1(a) of this ordinance will benefit the health and welfare and promote the well-being of the people of Wythe County, aid law enforcement in Wythe County and will be installed in Wythe County; (2) that the United Telephone Company (hereinafter referred to as "the telephone company") has central office equipment which will permit such system to be established; and (3) that it is necessary to levy a tax on purchases of local telephone service to pay the capital, installation and recurring maintenance costs of this system.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Wythe County Board of Supervisors:

1.1 When used in this ordinance, the following words shall have the following meanings except where the context clearly indicates that a different meaning is intended.

a) E-911 System

An "E-911 system" means 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 jurisdiction from which the emergency telephone call was placed. An E-911 system includes selective routing of telephone calls, automatic telephone number identification, and automatic location identification performed by computers and other auxiliary control center communications equipment.

b) Public Safety Answering Point

The term "public safety answering point" means a communications facility operated on a twenty-four hour basis which first receives E-911 calls for persons in an E-911 service area and which may, as appropriate, directly dispatch public safety service or extend, transfer, or relay E-911 calls to appropriate public safety agencies.

c) Public Safety Agency

The term "public safety agency" means 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 voluntary basis.

d) Local Telephone Service

The term "local telephone service" shall mean switched local exchange access service.

- 2.1 There is hereby imposed and levied by Wythe County effective upon every purchaser of local telephone service in the unincorporated areas of Wythe County a tax in the amount of one dollar and one half (\$1.50) per month. This tax shall be paid by the purchaser to any seller or sellers of local telephone service (hereinafter referred to as "seller") for the use of Wythe County to pay the initial capital, installation, and maintenance costs of its E-911 system. When the total initial capital and installation costs are paid, the tax shall be decreased by an amount which is sufficient to pay exclusively the recurring maintenance costs of the E-911 system. The Wythe County Treasurer shall notify the seller or sellers serving Wythe County of the date on which the tax is to be decreased under this section. This notification will be sent by certified mail to the registered agent of the seller sixty (60) days in advance of the date on which the tax is to be decreased.

- 3.1 It shall be the duty of every seller in acting as the tax collecting medium or agency for Wythe County to add the amount of the tax imposed under Section 2.1 of this ordinance to all periodic bills it renders to non-exempt purchasers of local telephone service and shall report and pay over all tax collected in any calendar month to the Wythe County Treasurer on or before the last day of the next calendar month thereafter. At this time, the seller shall notify the Wythe County Treasurer of the name and address of all purchasers who refuse to pay the tax imposed by this ordinance. The tax levied under this ordinance shall become effective (60) days after a copy of this ordinance is sent to the registered agent of the seller by certified mail.

- 4.1 Each and every seller shall keep records showing all purchases of local telephone service in Wythe County. These records shall show the dates of bills for local telephone service and the amount of tax appearing on each bill. These records shall be kept at the seller's offices for a period of three (3) years for inspection by the agents of Wythe County, designated by the Treasurer, at reasonable times during normal business hours. Said designated agents of Wythe County shall have the right, power and authority to make copies of any and all said records.

- 5.1 The United States of America, the Commonwealth of Virginia and the political subdivision, agencies, boards, commissions and authorities of the United States and the Commonwealth of Virginia are hereby exempted from payment of the tax imposed and levied by this ordinance.
- 6.1 This tax shall not apply to any local telephone service where a periodic bill is not rendered.
- 7.1 Any purchaser who willfully fails, refuses or neglects to pay the tax hereby imposed and any seller, or any officer, agent or employee thereof, who with knowledge, willfully refuses to perform the duties imposed by Sections 3.1 and 4.1 with the intent of preventing the collection of the tax imposed by this ordinance, shall upon conviction be subject to a fine not more than twenty-five dollars (\$25.00). Each failure, refusal or neglect and each day's continuance thereof shall constitute a separate offense.
- 8.1 Whenever the tax levied by this ordinance is collected by a seller acting as a tax collecting medium for Wythe County in accordance with Section 3.1, such seller shall be allowed as compensation for the collection and remittance of this tax, three percentum (3%) of the amount of tax due and accounted for. The seller shall deduct this compensation from the payments made to the County Treasurer in accordance with Section 3.1.

This ordinance was duly considered following the required public hearing held on January 12, 1993 and was adopted by the Board of Supervisors of Wythe County, Virginia, at its regular meeting held on January 12, 1993 the members voting:

NAME	FOR	AGAINST	ABSENT
Kegley	X		
DuPuis	X		
Crosswell	X		
Munsey	X		
Armentrout			X
Dunford	X		
Davis	X		

This ordinance shall become effective on and after 12:01 a.m., on the 13th day of January, 1993.

I certify that this is a true and correct copy taken from the January 12, 1993 minutes of the Wythe County Board of Supervisors meeting.

Billy R. Branson, Clerk

**AMENDMENT TO ORDINANCE NO. 93-1
ORDINANCE LEVYING A TAX ON THE PURCHASE OF LOCAL
TELEPHONE SERVICES TO PAY FOR AN E-911
EMERGENCY TELEPHONE SERVICE
WYTHE COUNTY, VIRGINIA**

A public hearing was held on Tuesday, April 27, 1993, at 7:00 p.m. in the Town of Rural Retreat's Community Center, Rural Retreat, Virginia to consider adding an amendment to Ordinance No. 93-1, "AN ORDINANCE LEVYING A TAX ON THE PURCHASE OF LOCAL TELEPHONE SERVICES TO PAY FOR AN E-911 EMERGENCY TELEPHONE SERVICE", to include the Town of Rural Retreat, as follows:

Delete:

Section 2.1

Add:

Section 2.1 There is hereby imposed and levied by Wythe County effective upon every consumer of local telephone service in the Town of Rural Retreat and in the unincorporated areas of Wythe County, a tax in the amount of one dollar and one half (\$1.50) per month. This tax shall be paid by the consumer or consumers to any seller or sellers of local telephone service (hereinafter referred to as "seller") for the use of Wythe County to pay the initial capital, installation, and maintenance costs of its E-911 system. When the capital and installation costs have been fully recovered, the tax shall be decreased to the level necessary to offset recurring maintenance costs only of the E-911 system. The Wythe County Treasurer shall notify the seller serving Wythe County of the date on which the tax is to be decreased under this section. This notification shall be sent by certified mail to the registered agent of the seller sixty (60) days in advance of the date on which the tax is to be decreased.

Supervisor Crosswell made a motion to approve this amendment. The motion was seconded by Supervisor Dunford and the roll call vote is as follows:

<u>NAME</u>	<u>FOR</u>	<u>AGAINST</u>	<u>ABSENT</u>
R. T. DuPuis	X		
Alan A. Dunford	X		
G. Andrew Kegley, Jr.	X		
Mark C. Munsey	X		
Olin F. Armentrout	X		
James J. Crosswell	X		
John E. Davis, Jr.	X		

This amendment shall be effective on and after 12:01 a.m. on the 12th day of May, 1993.

I certify that this is a true and correct copy taken from the May 11, 1993 minutes of the Wythe County Board of Supervisors.

Billy R. Branson, Clerk

**AMENDMENT TO ORDINANCE NO. 93-1
ORDINANCE LEVYING A TAX ON THE PURCHASE OF LOCAL
TELEPHONE SERVICES TO PAY FOR AN E-911
EMERGENCY TELEPHONE SERVICE
WYTHE COUNTY, VIRGINIA**

A public hearing was held on Wednesday, June 3, 1998, at 7:00 p.m. in the General District Courtroom of the Wythe County Courthouse, 225 South Fourth Street, Wytheville, Virginia, to consider adding an amendment to Ordinance No. 93-1, "AN ORDINANCE LEVYING A TAX ON THE PURCHASE OF LOCAL TELEPHONE SERVICES TO PAY FOR AN E-911 EMERGENCY TELEPHONE SERVICE", to include the Town of Rural Retreat, as follows:

Delete:

Section 2.1

Add:

Section 2.1 There is hereby imposed and levied by Wythe County effective upon every consumer of local telephone service in the Town of Rural Retreat and in the unincorporated areas of Wythe County, a tax in the amount of one dollar and seventy-five cents (\$1.75) per month. This tax shall be paid by the consumer or consumers to any seller or sellers of local telephone service (hereinafter referred to as "seller") for the use of Wythe County to pay the initial capital, installation, and maintenance costs of its E-911 system. When the capital and installation costs have been fully recovered, the tax shall be modified to the level necessary to offset recurring maintenance costs only of the E-911 system. The Wythe County Treasurer shall notify the seller serving Wythe County of the date on which the tax is to be modified under this section. This notification shall be sent by certified mail to the registered agent of the seller sixty (60) days in advance of the date on which the tax is to be modified.

Supervisor McDaniel made a motion to approve this amendment. The motion was seconded by Supervisor Dix and the roll call vote is as follows:

<u>NAME</u>	<u>FOR</u>	<u>AGAINST</u>	<u>ABSENT</u>
Wythe B. Sharitz	X		
Mark C. Munsey	X		
Charles S. Dix	X		
Danny C. McDaniel	X		
Howard W. Manley	X		
Harvey E. Atkinson, III			X
S. Clay Lawrence	X		

This amendment shall be effective on and after 12:01 a.m. on the 4th day of June, 1998.

I certify that this is a true and correct copy taken from the June 3, 1998 minutes of the Wythe County Board of Supervisors.

R. Cellell Dalton, Clerk