

## **E-911 TELEPHONE TAX ORDINANCE**

Pursuant to Virginia Code Section 58.1-3813.1, there is hereby imposed a special tax on the purchasers of utility services provided by any telephone company serving Russell County Virginia

**WHEREAS**, the Russell County Board of Supervisors finds that an enhanced 911 service as defined in subsection-b has been or will be installed in its respective locality and that the telephone company has central office equipment which will permit such systems to be established.

1. Definitions. As used in this ordinance, the following meanings apply:

a) "Automatic location identification" or "ALI" means a telephone network capability that enables the automatic display of information defining the geographical location of the telephone used to place a wire line 911 call.

b) "Automatic number identification" or "ANI" means a telephone network capability that enables the automatic display of the telephone number used to place a wire line 911 call.

c) "Enhanced 911 service" or "E911" means a service consisting of telephone network features and public safety answering points provided for users of telephone systems, enabling such users to reach a PSAP by dialing the digits "911". Such service automatically directs 911 emergency telephone calls to the appropriate PSAPs by selective routing based on the geographical location from which the emergency call originated and provides the capability for ANI and ALI features.

d) "Local exchange carrier" means any public service company granted a certificate to furnish public utility service for the provision of local exchange telephone service pursuant to Chapter 10.1 (56-265.1 et. seq.) of Title 56 of the Code of Virginia.

e) "Public safety answering point" or "PSAP" means a communications facility associated with a Russell County public safety agency, equipped and staffed on a twenty-four hour basis to receive and process 911 calls.

2. The revenue received by the County by the tax imposed by this article shall be used solely to pay for the reasonable, direct, reoccurring and non-reoccurring capital costs, and operating expenses incurred by a public safety answering point and designating, upgrading, leasing, purchasing, programming, installing, testing, administering, delivering or maintaining all necessary data, hardware and software required to receive and process emergency telephone calls through such E-911 service, including salaries and fringe benefits of dispatchers and direct takers of the E-911 system and costs incurred in training dispatchers and direct all-takers in receiving and dispatching emergency telephone calls, and the salary and fringe benefits to the public safety answering point director or coordinator so long as such person has no other duties other than responsibility for the public safety answering point.

3. A special tax is hereby imposed on all Russell County consumers of the services furnished by local exchange carriers certified to provide wire line telephone service within the County, except those herein exempted. Such tax is imposed at the maximum permissible rate of \$3.00 per month per customer access line, or at such lower monthly rate as the Russell County Board of Supervisors shall establish from time to time to ensure that the revenues collected do not exceed the amounts necessary to accomplish the purposes for which such revenues may lawfully be used.

4. The local E-911 tax shall not be imposed on the following:

- a. Services furnished to federal, state or local governmental agencies.
- b. Wireless telephone or commercial mobile radio services that are subject to the Wireless E-911 Surcharge imposed by the Commonwealth of Virginia.

c. Individual telephone service provided to residents of nursing homes and similar adult care facilities.

5. It shall be the duty of each local exchange carrier certified to serve Russell County or areas thereof to bill and collect the tax monthly on each customer access line that is subject to the tax. The Russell County Administrator is authorized and directed to notify all such carriers of the tax, and of such changes in the rate thereof as may be adopted from time to time.

6. Each local exchange carrier shall report and pay over all tax collected in each calendar month to the Russell County Treasurer by the last business day of the second calendar month thereafter. The carrier shall be deemed to hold such collected taxes in trust for the benefit of the County and the E-911 system until they are remitted to the County Treasurer.

7. Each such local exchange carrier shall also report monthly to the Treasurer the names and addresses of any customers with service addresses in the County who have failed or refused to pay the tax as billed. Each carrier's records of the billing and collection of the E-911 tax shall be available for the inspection of the Treasurer or any other duly authorized agent of the County upon reasonable notice and during normal business hours.

8. As compensation for billing, collecting, accounting for and remitting the local E-911 tax, each carrier shall be entitled to deduct and keep three percent of the amount of the tax due and accounted for.

9. The County Administrator and the Treasurer shall account for the local E-911 tax in a special revenue fund or by using a cost center and revenue accounting system acceptable to the state Auditor of Public Accounts. Revenues expenditures and balances of such fund or cost center shall be reported in the manner required by Code Section 15.2-2510 and other applicable state laws or regulations. The annual independent audit of County funds shall include audit procedures consistent with the state requirements to ensure that revenues from the E-911 tax are expended solely to pay eligible costs.

10. Any telephone service customer who neglects, fails or refuses to pay the tax imposed by this article, and any local exchange carrier who neglects, fails or refuses to bill, collect, account for and remit such tax as required by this article, shall be guilty of a Class IV misdemeanor. Each day such neglect, failure or refusal continues shall constitute a separate offense.

11. The tax shall apply to all bills rendered on or after June 1, 2001.

This ordinance having been duly advertised and a public hearing held on the 5th day of March, 2001 at 5:00 p.m. was adopted by a vote of 5 for and 0 against by the Russell County Board of Supervisors on 22nd day of March, 2001.

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FRANK HORTON, CHAIRMAN  
RUSSELL COUNTY BOARD OF  
SUPERVISORS

ATTEST:

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JAMES A. GILLESPIE, CLERK

March 22, 2001

**RESOLUTION - CUMBERLAND PLATEAU PLANNING COMMISSION**

Motion made by Danny Brown, second by Carter McGlothlin and duly approved by the Board of Supervisors to approve the following resolution:

**WHEREAS**, the Cumberland Plateau Planning Commission is an extension of local government and a political subdivision of the Commonwealth, and

**WHEREAS**, the Regional Cooperative Act, amended 1998, Section 15.2-1407 and Section 15.2-4208, permits the Cumberland Plateau Planning District Commission to implement services upon the request of member localities,

**BE IT RESOLVED**, that the Russell County Board of Supervisors requests the Cumberland Plateau Planning District Commission to provide planning and technical assistance and public works construction to the Russell County Board of Supervisors, the Russell County Industrial Development Authority, the Russell County School Board and other agencies of the county upon request.

The vote was:

AYE: Danny Brown, Carter McGlothlin, Frank Horton, Robert Keene and Ralph Maples

NAY: None

**WORKERS COMPENSATION**

Motion made by Carter McGlothlin, second by Ralph Maples and duly approved by the Board of Supervisors that Russell County become a member of the VACO Insurance Program for Workers Compensation.

The vote was:

AYE: Carter McGlothlin, Ralph Maples, Frank Horton, Danny Brown and Robert Keene

NAY: None

**PART TIME EMPLOYEES**

Motion made by Danny Brown, second by Ralph Maples and duly approved by the Board of Supervisors to employ Harry Ferguson part time to assist in review of housing units for the Rental Assistance Program at a rate of \$7.00 per hour and to employ Jimmie Martin part time as substitute bus driver for the College Bus at rate of \$6.50 per hour.

The vote was:

AYE: Danny Brown, Ralph Maples, Frank Horton, Robert Keene and Carter McGlothlin

NAY: None

**E-911 TELEPHONE TAX ORDINANCE AND ORDINANCE NAMING OF STREETS,  
ROADS AND ALLEYS AND REQUIRING THE DISPLAY  
OF BUILDING NUMBERS APPROVED**

Motion made by Carter McGlothlin, second by Danny Brown and duly approved by the Board of Supervisors to approve the following ordinances and these ordinances not to be used for the

unnecessary collection of surplus monies and if surplus monies are collected that it be used for the benefit of emergency responders:

The vote was:

AYE: Carter McGlothlin, Danny Brown, Frank Horton, Robert Keene and Ralph Maples

NAY: None

#### E-911 TELEPHONE TAX ORDINANCE

Pursuant to Virginia Code Section 58.1-381.1, there is hereby imposed a special tax on the purchase of utility services provided by any telephone company serving Russell County, Virginia.

WHEREAS, the Russell County Board of Supervisors finds that an enhanced 911 service as defined in subsection 16.1-110.1 has been or will be installed in its respective locality and that the telephone company has the office equipment which will permit such systems to be established.

1. Definitions. As used in this ordinance, the following meanings apply:

a) "Automatic location identification" or "ALI" means a telephone network capability that enables the automatic display of information defining the geographical location of the telephone used to place a wire line 911 call.

b) "Automatic number identification" or "ANI" means a telephone network capability that enables the automatic display of the telephone number used to place a wire line 911 call.

c) "Enhanced 911 service" or "E911" means a service consisting of telephone network features and public safety answering points provided for users of telephone systems, enabling such users to reach a PSAP by dialing the digits "911". Such service automatically directs 911 emergency telephone calls to the appropriate PSAP by selecting a point based on the geographical location from which the emergency call originated and provides for ANI and ALI features.

d) "Local exchange carrier" means any public service company granted a certificate to furnish public utility service for the provision of local exchange telephone service pursuant to Chapter 10.1 (§ 58.1 et seq.) of Title 56 of the Code of Virginia.

e) "Public safety answering point" or "PSAP" means a communications facility associated with a Russell County public safety agency, equipped and staffed on a twenty-four hour basis to receive and process 911 calls.

2. The revenues received by the County by the tax imposed by this article shall be used solely to pay for the reasonable, direct, recurring and non-recurring capital costs, and operating expenses incurred by a public safety answering point and designating, upgrading, leasing, purchasing, programming, installing, testing, administering, defining or maintaining all necessary data, hardware and software required to receive and process emergency telephone calls through such E-911 service, including salaries and fringe benefits of dispatchers and direct callers to the E-911 system and costs incurred in training dispatchers and direct callers in receiving and dispatching emergency telephone calls, and the salary and fringe benefits to the public safety answering point director or coordinator so long as such person has no other duties other than responsibility for the public safety answering point.

3. A special tax is hereby imposed on all Russell County customers of the services furnished by local exchange carriers certified to provide local telephone service within the County, except those herein exempted. Such tax is imposed at the maximum applicable rate of \$3.00 per minute per customer access line, or at such lower monthly rate as the Russell County Board of Supervisors shall establish from time to time to ensure that the revenues collected do not exceed the amounts necessary to accomplish the purpose for which such revenues may lawfully be used.

4. The local E-911 tax shall not be imposed on the following:

- a. Services furnished to federal, state or local governmental agencies.
- b. Wireless telephone or commercial amateur radio services that are subject to the Wireless E-911 Surcharge imposed by the Commonwealth of Virginia.

#### ORDINANCE NAMING OF STREETS, ROADS AND ALLEYS AND REQUIRING THE DISPLAY OF BUILDING NUMBERS

Pursuant to Virginia Code Section 15.2-2019 and 15.2-2024, there is hereby adopted an ordinance establishing the following ordinance as part of the County's Enhanced 911 Ordinance.

The Board of Supervisors may, from time to time, by resolution, and at its discretion name streets, roads and alleys within the County, and

2. The Board of Supervisors may in its discretion, by resolution, rename any street, road or alley previously known by any other name.

3. The name of each street shown on a subdivision plat approved pursuant to Chapter 19 of this code and subsequently recorded in the office of the Clerk of the Circuit Court shall be deemed to have been approved pursuant to this section.

4. If the Board of Supervisors renames any streets previously known by any other name, the renamed streets, roads and alleys on site plans or subdivision plats previously recorded and filed with the office of the Clerk of the Circuit Court shall not cause vacation of such site plans or subdivision plats. The Board of Supervisors shall forward a certified copy of the action affecting such name change to the Clerk of the Circuit Court in which the site plan or subdivision plat is recorded or filed. Upon receipt the Clerk shall:

- a. File the certified copy and route the name change on the site plan or subdivision plat affected; or
- b. Record the certified copy.

5. A complete and up-to-date list of the streets, roads and alleys shall be maintained in the office of the Commissioner of Revenue. It shall be the duty of the County Administrator to ensure the accurate list of streets, roads and alleys named by the Board of Supervisors pursuant to this section. A copy of the list shall be provided to the Commissioner of Revenue upon adoption of the list.

6. The creation of any road, street, alley or subdivision road after the enactment of this ordinance shall be governed by this ordinance. The Board of Supervisors shall have the sole discretion to name any new roads, alleys, streets or subdivision roads. Prior to the filing of any subdivision plat, road, street or alley, the developer shall appear before the Russell County Board of Supervisors and request that the Board of Supervisors name the road, streets or alleys in subdivision or development.

7. The following guidelines shall be used in naming or renaming streets, roads and alleys:

- a) Use names with historic or geographic value which are descriptive of the road.
- b) Use one and two syllable names.
- c) Limit names to a maximum of twenty-one characters to aid in keeping sign manufacturing costs to a minimum.
- d) Do not use uncommon name spellings or words that may have multiple common spellings.

c) Individual telephone service provided to residents of nursing homes and similar adult care facilities.

5. It shall be the duty of each local exchange carrier certified to serve Russell County or areas thereof to bill and collect the tax monthly on each customer access line that is subject to the tax. The Russell County Administrator is authorized and directed to notify all such carriers of the tax and of such changes in the rate thereof as may be adopted from time to time.

6. Each local exchange carrier shall report and pay over all tax collected in each calendar month to the Russell County Treasurer by the last business day of the second calendar month thereafter. The carrier shall be deemed to hold such collected taxes in trust for the benefit of the County and the E-911 system until they are remitted to the County Treasurer.

7. Each such local exchange carrier shall also report monthly to the Treasurer the names and addresses of any customers with service addressed in the County who have failed or refused to pay the tax as billed. Each carrier's records of the billing and collection of the E-911 tax shall be available for the inspection of the Treasurer or any other duly authorized agent of the County upon reasonable notice and during normal business hours.

8. As compensation for billing, collecting, accounting for and remitting the local E-911 tax, each carrier shall be entitled to deduct and keep three percent of the amount of the tax due and accounted for.

9. The County Administrator and the Treasurer shall account for the local E-911 tax in a special revenue fund or by using a cost center and revenue accounting system acceptable to the State Auditor of Public Accounts. Revenues collected and balance of such fund or cost center shall be reported in the manner required by Code Section 15.2-2310 and other applicable state laws or regulations. The annual independent audit of County funds shall include audit procedures consistent with the state requirements to ensure that revenues from the E-911 tax are expended solely to pay eligible costs.

10. Any telephone service customer who neglects, fails or refuses to pay the tax imposed by this article, and any local exchange carrier who neglects, fails or refuses to bill, collect, account for and remit such tax as required by this article, shall be guilty of a Class IV misdemeanor. Each day such neglect, failure or refusal continues shall constitute a separate offense.

11. The tax shall apply to all bills rendered on or after June 1, 2001.

This ordinance having been duly advertised and a public hearing held on the 5th day of March, 2001 at 5:00 pm, was adopted by a vote of 5 for and 0 against by the Russell County Board of Supervisors on 22nd day of March, 2001.

*Frank J. Horton*  
FRANK HORTON, CHAIRMAN  
RUSSELL COUNTY BOARD OF  
SUPERVISORS

ATTEST:

*James A. Gillespie*  
JAMES A. GILLESPIE, CLERK

- a) Align only one name along a continuous roadway.
- b) Avoid the use of personal or family names, except in the case of local historical figures.
- c) Avoid the use of letters and numeric names.

8. Each building that fronts on a right-of-way must be numbered and such number be displayed on the primary or accompanying building or in a manner that is easily readable from the right-of-way.

9. The following specifications shall be used for the posting of the building numbers as required in Paragraph 8 of this Ordinance:

- a) Signs must be four (4) inches in width.
- b) Lettering must be three (3) inches in height.
- c) The sign background must be white and reflective.
- d) The lettering must be black and reflective.

This ordinance, having been duly advertised and a public hearing held on the 5th day of March, 2001 at 5:00 pm, and was adopted by a vote of 5 for and 0 against by the Russell County Board of Supervisors on the 22nd day of March, 2001.

This ordinance shall take effect on June 1, 2001.

FRANK HORTON, CHAIRMAN  
RUSSELL COUNTY BOARD OF  
SUPERVISORS

ATTEST:

*James A. Gillespie*  
JAMES A. GILLESPIE, CLERK