

**AN ORDINANCE OF THE COUNTY OF MIDDLESEX PERTAINING
TO TAXATION, AND SPECIFICALLY TO IMPOSE A SPECIAL TAX
FOR ENHANCED 911 EMERGENCY TELEPHONE SYSTEM**

BE IT ORDAINED by the board of supervisors of Middlesex County, Virginia, that the following ordinance is hereby adopted:

911 EMERGENCY TELEPHONE SYSTEM

Section 1. Imposed

Pursuant to the provisions of Section 58.1-3813 of the Code of Virginia, there is hereby imposed a special tax of Two Dollars (\$2.00) per month on each consumer of telephone service for each telephone line provided by any corporation subject to the provisions of Article 2, Chapter 26, Title 58.1 of the Code of Virginia, provided, however, that this tax is not imposed on federal, state, or local government agencies, or the volunteer fire departments and rescue squads.

Section 2. Collection and disposition

The tax payable each month shall be added to monthly statements tendered for telephone service and shall be paid to the company tendering the statement; the telephone company shall monthly make remittance of the taxes collected to the Treasurer of the County.

Adopted by the Board of Supervisors of Middlesex County, Virginia, as follows:

	YEA	NAY
Mr. Crittenden	X	
Mr. Williams	X	
Mr. Miller	X	
Mrs. Weber	X	
Mr. Jessie	X	

This ordinance shall be effective March 18, 1998.

CERTIFICATION

I, Charles M. Culley, Jr., Clerk of the Board of Supervisors of the County of Middlesex, Virginia, certify that the foregoing is a true and correct copy of an ordinance passed at a

lawfully organized meeting of the Board of Supervisors of Middlesex County held at Saluda, Virginia, at 7:30 P.M., March 17, 1998.

Charles M. Culley, Jr., Clerk