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**SENATE BILL NO. 422**

Offered January 11, 2012

Prefiled January 11, 2012

A *BILL to amend and reenact §§ 26-8, 26-10, and 26-10.1 of the Code of Virginia, relating to commissioners of accounts; certified public accountants.*

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 Referred to Committee for Courts of Justice
 

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**Be it enacted by the General Assembly of Virginia:****1. That §§ 26-8, 26-10, and 26-10.1 of the Code of Virginia are amended and reenacted as follows:**

§ 26-8. Commissioners of accounts.

A. The judges of each circuit court shall appoint as many commissioners of accounts, as may be requisite to carry out the duties of that office, who shall be removable at pleasure and who shall have a general supervision of all fiduciaries admitted to qualify in such court or before the clerk thereof and make all ex parte settlements of their accounts. The person appointed as a commissioner of accounts shall be a discreet and competent attorney-at-law *or a certified public accountant licensed in Virginia pursuant to Chapter 44 (§ 54.1-4400 et seq.) of Title 54.1.*

B. In the event more than one such commissioner is appointed, each commissioner shall maintain his own office and keep his own books, records and accounts. He shall retain the power of supervision over every account, matter or thing referred to him until his final account is approved, unless he resigns, retires or is removed from office, in which case his successor shall continue such duties.

C. Each commissioner shall have the authority, for any given service he performs, either to establish a lesser fee than that prescribed by the court, or to waive one or more fees.

§ 26-10. Appointment of assistant commissioners of accounts, their duties and powers.

The judges of each court in this Commonwealth having jurisdiction of the probate of wills and granting administrations on estates of decedents may appoint, in addition to the commissioner or commissioners of accounts, assistant commissioners of account, who shall perform all the duties and exercise all of the powers required of the commissioner of accounts in all cases in which the commissioner of accounts from any cause is so situated that he cannot perform the duties of his office, or in which the commissioner of accounts is of opinion it is improper for him to act, and such assistant commissioners of accounts may perform such duties and exercise such powers in any other case except cases in which he is so situated that he cannot act, or in which he is of opinion it is improper for him to act. The person so appointed shall be a discreet and competent attorney-at-law *or a certified public accountant licensed in Virginia pursuant to Chapter 44 (§ 54.1-4400 et seq.) of Title 54.1.* On all fiduciary qualifications after June 30, 2001, assistant commissioners of accounts shall act only in such cases as the commissioner of accounts delegates to him. An assistant commissioner of accounts making a settlement of a fiduciary account under the provisions of this section shall, within 30 days, report the fact and date of such settlement to the commissioner of accounts, who shall make an entry of the same in his record books.

§ 26-10.1. Deputy commissioners of accounts in certain cities and counties.

In any city or county having a population in excess of 200,000 the commissioner of accounts of each court having jurisdiction of the probate of wills and granting administrations on estates of decedents, with the approval of the judge of such court, may appoint a deputy commissioner of accounts who may discharge any of the official duties of his principal or principals during the latter's continuance in office. The person so appointed shall be a discreet and competent attorney-at-law *or a certified public accountant licensed in Virginia pursuant to Chapter 44 (§ 54.1-4400 et seq.) of Title 54.1.*

Any deputy commissioner of accounts, before entering upon the duties of his office, shall take and subscribe an oath similar to that provided for his principal. The oath shall be filed with the clerk of court and a record of such appointment and oath shall be entered in the order book of such court. Any such deputy shall be removable at the pleasure of the judge of said court.

INTRODUCED

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