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SENATE BILL NO. 1176

Offered January 14, 2015

Prefiled January 13, 2015

A BILL to amend and reenact § 2.01, as amended, §§ 2.02 and 2.04, § 4.03, as amended, § 6.02, §§ 7.02 and 8.02, as amended, §§ 9.01, 10.02, 10.03, 10.06, and 10.09, § 10.10, as amended, and §§ 11.01 and 15.02 of Chapter 542 of the Acts of Assembly of 1990, which provided a charter for the City of Bristol, and to repeal § 7.10 and § 8.06, as amended, of Chapter 542, relating to city powers, utilities, chief financial officer, and city departments.

Patron—Carrico (By Request)

Referred to Committee on Local Government

Be it enacted by the General Assembly of Virginia:

1. That § 2.01, as amended, §§ 2.02 and 2.04, § 4.03, as amended, § 6.02, §§ 7.02 and 8.02, as amended, §§ 9.01, 10.02, 10.03, 10.06, and 10.09, § 10.10, as amended, and §§ 11.01 and 15.02 of Chapter 542 of the Acts of Assembly of 1990 are amended and reenacted as follows:

§ 2.01. General grant of powers.

The City of Bristol shall have and may exercise all powers which are now or hereafter may be conferred upon or delegated to municipal corporations under the Constitution and laws of the Commonwealth of Virginia as fully and completely as though such powers were specifically enumerated herein. The city shall have as well any powers expressly set forth herein, including the power to provide and operate telecommunication and related services, including without limitation, cable television, Internet, and all other services that might be rendered by use of the city's fiber-optic system; provided further that also the city shall have the power, within and without the city and within or without the Commonwealth of Virginia to provide consulting and management services for the operation of telecommunication services, including without limitation, cable television, Internet, and all other services that might be rendered by use of a fiber-optic system. Nothing in the foregoing provision shall be deemed to have expanded the powers of the city to provide and operate telecommunication and related services, including without limitation, cable television, Internet and all other services that might be rendered by use of the city's fiber-optic system, beyond those limitations and restrictions set forth in §§ 15.2-2108.2, 15.2-2108.3, 15.2-2108.9 through 15.2-2108.17, 15.2-2160, and 56-265.4:4 of the Code of Virginia, which, as amended from time to time, shall continue to be applicable to the city to the extent provided therein. The enumeration of powers in this charter shall not be exclusive or otherwise be construed to limit the powers of the city.

The City hereby expressly relinquishes its powers set forth in this Charter that were transferred to the BVU Authority by the General Assembly's adoption of the BVU Authority Act in Chapter 72 (§ 15.2-7200 et seq.) of Title 15.2 of the Code of Virginia. Any references in this Charter to Bristol Virginia Utility Board or Bristol Virginia Utilities shall mean the BVU Authority.

§ 2.02. Financial powers.

The City of Bristol shall have the following powers relative to its financial affairs:

1. To raise annually by taxes and assessments such sums of money as the council deems necessary to pay the debts and defray the expense of operation of the city; provided that such taxes and assessments are not prohibited by the laws of the Commonwealth;

2. To impose special or local assessments for local improvements and enforce payment thereof;

3. To contract debts, borrow money and make and issue evidences of indebtedness subject to the provisions of the Constitution of Virginia and of this charter;

4. To expend the money of the city for all lawful purposes;

5. To make appropriations, subject to the limitations imposed by this charter and the Constitution of Virginia, for the support of the city government and any other purposes authorized by this charter and the laws of the Commonwealth;

6. To accept and receive or refuse gifts, donations, bequests or grants from any source for any purpose related to the powers and duties of the city's government, and to dispose of the same in any manner for such purpose in accordance with the terms and conditions, if any, of such gifts, grants, bequests and devices;

7. To provide, or aid in the support of, public libraries and public schools;

8. To grant financial aid to military units organized in the city in accordance with the laws of the Commonwealth and to charitable, educational or benevolent institutions and corporations, including those established for scientific, literary or musical purposes or for the encouragement of agricultural and

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mechanical arts, whose functions further the public purposes of the city;

9. To provide control and management of the fiscal affairs of the city and prescribe and require the adoption and keeping of such books, records, accounts and systems of accounting by the departments, boards, commissions or other agencies of this city's government as may be provided for elsewhere in this charter or to be set forth by ordinance or resolution;

~~10. To establish, impose and enforce rates and charges for public utilities, or other services, products or conveniences which are operated, rendered or furnished by the city including without limitation, water and sewer rates, and to the extent permitted by law, to regulate the rates for all such services provided by public service corporations within the city.~~

~~The city also may assess or cause to be assessed such rates and charges for public utilities, services, products or conveniences directly against the owner or owners of the buildings or against the proper tenant or tenants. Where charged against the tenants, the city may, by ordinance, make the owner or owners directly liable in the event such tenant or tenants fail to pay when the rents or charges are assessed.~~

~~Such fees, rents and charges being in the nature of a use or service charge shall, as nearly as the council shall deem practical and equitable, be uniform for the same type, class and amount of use. In the case of consumption of water, the rate may be based on actual consumption on or in connection with the real estate, making due allowances for the commercial use of water, or on the number and kind of water outlets on or in connection with the real estate or on the number and kind of plumbing or sewage fixtures or facilities on or in connection with the real estate, or on the average number of persons residing or working on or otherwise connected or identified with the real estate, or on any other factors determining the type, class and amount of water used. Similarly rational alternate means of determining rates for other utilities, services, products and goods provided by the city may be authorized by city council.~~

~~City council shall have the right and power to combine charges for water and sewer services on one statement, separate or together, with a bill for electrical services and to bill the beneficiary of such services therefor in such manner as to require the payment of all charges as a unit and to enforce the payment of such charges by discontinuing the water service, the sewer service, the electrical service or all others. In the event that fees, rents and charges charged for furnishing water, or for the use of services of the sewer disposal system, for furnishing electricity or any other utility in connection with any real estate shall not be paid when due, a reasonable penalty to be set by the council may at that time be added thereto, and the owner or tenant, as the case may be, of such real estate shall, until such fees, rents and charges for the same be paid together with such penalty, cease to use water, to dispose of sewage or industrial waste by discharge thereof directly or indirectly into the sewage disposal system or any other utility otherwise being used and furnished by the city. If such owner or tenant shall not have paid such fees, rents and charges together with such penalty within ten days after the same shall have become due, the supplier of water, electricity or other utility for the use of such real estate shall cease supplying same thereto. When the water for the use of such real estate has been shut off, it shall not be turned on again until the delinquent charges together with the penalty and a reasonable service charge to be fixed by council for shutting it off and turning it on again has been paid.~~

~~Such fees, rents, charges and penalty may be recovered by the city, by action at law or suit in equity. The council may designate a person, persons, board or commission, as the collector and custodian of all fees, rents and charges payable and paid to the city for public utilities and for other public services, products or conveniences, provided that any person or persons so designated and appointed shall keep a correct account of all such receipts and expenditures therefrom and shall take the oath of office and give bond as required by this charter; and~~

11. To charge and collect fees for permits to use public facilities and for the provision of public services and privileges.

§ 2.04. Powers relating to public works, utilities and properties.

The city shall have the power to acquire, construct, own, maintain, regulate, operate, hold, improve, manage, sell, encumber, donate or otherwise dispose of any property, real or personal, or any estate or interest therein, and any structure or improvement thereon, within or without the city and within or without the Commonwealth of Virginia for:

1. Public parks, parkways, playing fields and playgrounds including laying out, equipping and improving them with all suitable devices, buildings and other structures, and to landscape the same;

2. Incinerators, dumps, landfills and other facilities for the collection and disposal of offal, ash, garbage, carcasses of dead animals, refuse, demolition waste materials and any and all other manner of tangible things which have a cause of being of no further purpose to the municipality or to any of its citizens or to any other person from whom the city acquires such material, and therefore needs to be disposed of.

The city may permit and regulate the operation of all of the same by private enterprise subject to such permitting requirements and other laws as are applicable in this Commonwealth and to such zoning

and other requirements as may be required by ordinance duly passed by the city;

~~3. Sewers and sewer disposal and sewage treatment services.~~

~~(a) The city may join with the City of Bristol, Tennessee, and other political subdivisions within and without Virginia in the construction, maintenance, use and operation of sanitary sewer lines and sewage disposal plants either within the Commonwealth of Virginia or the State of Tennessee; use Beaver Creek and Little Creek and all other creeks flowing within the jurisdiction of the city as part of its storm sewer system, to the extent permitted by law, and to this end council may order the channel of such creeks to be altered, widened, deepened, straightened, improved or the location thereof changed, as it may think proper, and such wall or walls to be constructed along its banks as will tend to prevent overflow. The city may condemn, in a manner provided by law, any land, or interest in land or any riparian rights or property rights necessary for the purpose of so altering, widening, deepening, straightening, improving or changing the location of the channel of such creeks.~~

~~(b) The city shall have the power to require the owner, tenant or occupant of each lot or parcel of land which contains a sanitary sewer owned by the city or which abuts upon a street or other public way which contains such sanitary sewer and upon which lot or parcel of land a building exists for residential, commercial, industrial or other human use, to connect such building's sewer with such sanitary sewer and to cease to use any other means for the disposal of sewage, sewage waste or other polluting matters.~~

~~(c) The city shall have the power to regulate in any manner required by the laws of the United States, or the Commonwealth of Virginia or as the city may be determined necessary for the health, safety and welfare of the citizens of the City of Bristol, Virginia, and individuals in jurisdictions contiguous thereto, what materials may be placed in the city's sanitary and storm sewer system. The city may promulgate regulations upon property owners placing materials in the sanitary sewer system or from whose property water flows into the storm water system to require said owners to prevent the placing of said materials in either system or to pretreat certain substances prior to their introduction into either the sanitary or storm sewer system;~~

4. All buildings and other structures necessary or useful in carrying out the powers and duties of the city for parking or storage of vehicles by the public which shall include without limitation parking lots, garages, buildings and other land, structures, equipment facilities necessary to relieve congestion in the use of streets and to reduce hazards incident to such use and to provide for the management, regulation and control of such facilities by special board, commission or agency;

5. An airport, and to join with other political subdivisions within and without the Commonwealth for the purpose of jointly owning, operating and maintaining such property for airport purposes;

6. Stadia, arenas, swimming pools and other sports facilities and to provide for the control, regulation, maintenance and management of the facilities by board or commission or by contract with any person, firm or corporation;

7. Municipal and other buildings, armories, comfort stations, markets and all buildings and structures necessary or appropriate for the use and proper operation of the various departments of the city;

~~8. Waterworks, gas plants and electric plants, water supply and pipe and transmission lines for water, electricity and gas supplies and any other utility or utilities within and without the city.~~

~~(a) The city shall have the power to make all necessary rules and regulations to promote the purity of its water supply, to protect the same from pollution, both within and without the city, to exercise full police power over all lands comprised within the limits of the watershed tributary to such water supply wherever such lands may be located in the Commonwealth.~~

~~(b) The city may impose and enforce penalties for the violation of such rules and regulations, to prevent by injunction any pollution or threatened pollution of such water supply by any and all acts likely to impair the purity thereof.~~

~~(c) The city may acquire lands, interest in lands, water power properties, reservoirs, pumping stations, filtering plants, purification processes, auxiliary steam plants and other works, property rights and riparian rights or personal property for such use by eminent domain.~~

~~(d) The city shall also have the powers to merge such systems as it may have with the City of Bristol, Tennessee, or any entity owned and controlled by the City of Bristol, Tennessee, or any other political subdivision within and without the Commonwealth under joint ownership, control and operation, either incorporated or unincorporated or as any authority, and to join with the City of Bristol, Tennessee, or such other political subdivision in acquiring and developing additional water supplies, electric transmission or production facilities, gas production or transmission facilities and water and sewer transmission, disposal and purification facilities either within or without the Commonwealth.~~

~~(e) The city may place the operation, maintenance and control of its individually or jointly operated facility under a board, commission, or entity other than the city council~~

Gas plants, gas supply and pipe and transmission lines for gas and gas supplies and such other services as the City by its council shall determine are necessary or expedient to its citizens in the

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regulation or control of gas services;

9. Rail tracks, spurs, crossings, switchings, terminals, warehouses and terminal facilities of every kind and description necessary or useful in the transportation and storage of goods, wares and merchandise, including the power to perform any services in connection with the receipt, delivery, shipment and transfer in transit, weighing, marking, tagging, ventilating, refrigerating, etc., of wares and merchandise;

10. Lands for rock quarries, gravel pits, sand pits and any other public purpose within or without this Commonwealth.

The city shall have the power to install thereon all necessary machinery and equipment to operate the same for producing materials required for construction, repair and maintenance of public properties, to sell any surplus of such materials for private purposes and to build and operate a plant or plants for the preparation and mixing of materials for the construction of all public improvements and the maintenance and repair thereof; and

11. A storm water sewer system operated individually, or jointly with the City of Bristol, Tennessee, or any other political subdivision within or without the Commonwealth.

(a) The city may construct, maintain, use and operate such storm water sewer lines, ditches, intake basins, storm water sewer easements and any and all other plants, equipment or property necessary to the successful operation of a storm water sewer system for the City of Bristol, Virginia.

(b) The city shall have the power to require any developer subdividing or developing any real property within the City of Bristol, Virginia, to provide such lines, intake basins, ditches, and other incidents of a storm water sewer system as are necessary to provide for the orderly handling of storm water from the properties so developed or subdivided.

(c) The city shall have the power to require any property owner or occupant of any lot or parcel of land within the City of Bristol, Virginia, to provide for the orderly introduction of storm water falling upon said lot or parcel of land and the improvements thereon into the storm water sewer system provided by the City of Bristol, Virginia, at the expense of the property owner.

§ 4.03. Meetings.

At nine o'clock a.m. on July 1 following a regular municipal election, or if that should be Saturday, Sunday or a legal holiday, then on the first business day following, the council shall hold an inaugural meeting at the usual place for holding the meetings of the council.

At that meeting newly elected councilmen shall be sworn and assume the duties of their office, and then shall make such elections and appointments as are otherwise provided for in this charter.

At nine o'clock a.m. on July 1 in each year when no municipal election has been held, or if such day be Saturday, Sunday or a legal holiday, then the first business day following, the council shall have an organizational meeting for the purpose of making such appointments and transacting such other business as this charter shall provide shall be made or transacted on July 1 of each year.

Each July 1, at the inaugural or organizational meeting, council shall make such appointments of its own members to such boards, authorities, committees or commissions that require a representative from the members of the council. Additionally at the inaugural or organizational meeting, or as soon as possible thereafter, council shall also make such citizen appointments to the planning commission, board of zoning appeals, economic development committee, social services board, board of building code appeals, BVU Authority, Industrial Development Authority and any other boards to which the council makes appointments of members whose terms have expired as of midnight on the 30th day of June. Nothing herein is meant to preclude the filling of any vacancies on such boards, authorities, committees or commissions prior to July 1, if such opening exists prior to midnight on June 30th. The length of terms of all appointees to the BVU Authority are governed by the BVU Authority Act and not the Charter.

Council shall thereafter regularly meet at such times as may be prescribed by ordinance, provided that it shall meet not less than once each month.

The mayor, any member of the council, or the city manager may call a special meeting of the council at any time, upon twelve hours written notice stating the purpose of the meeting served upon each member personally, or left at his usual place of business or residence. The called meeting may be held without written notice, provided all members of the council attend. At such special meeting, no business other than that mentioned in the call shall be considered.

All meetings of the council shall be public as provided for by the Virginia Freedom of Information Act, with executive sessions as permitted therein at the discretion of the majority of council. The council shall keep written minutes of its proceedings but does not have to keep minutes of its executive session. Citizens may have access to the minutes and records of all public meetings at any reasonable time.

§ 6.02. City clerk.

The city clerk shall be the clerk of the council, shall attend all meetings thereof and shall keep a permanent record of its proceedings. ~~He~~ *The clerk* shall keep all papers, documents and records pertaining to the City of Bristol, Virginia, the custody of which is not otherwise provided for~~.~~ ~~He~~, *and* shall be custodian of the city seal and shall affix it to all documents and instruments requiring the seal

and shall attest the same. ~~He~~ *The clerk* shall give to the proper department or officials ample notice of the expiration or termination of any franchises, contracts or agreements.

~~He shall upon~~*Upon* final passage, *the clerk shall* transmit to the proper departments or officials copies of all ordinances or resolutions of the council relating in any way to such department or to the duties of such officials~~.~~ ~~He~~ *and* shall also compile and annually submit to the publisher all changes to the City Code for publication of the same.

~~He~~ *The clerk* shall perform such other duties as are required by this charter or may be directed by the council.

~~Until otherwise provided by ordinance, the duties of comptroller shall be performed by the city clerk. As to the duties of comptroller, this position shall be subject to the supervision of the city manager, but the city manager will have no power of supervision over the duties of city clerk, who shall answer directly to the council.~~

The duties of the city clerk may be performed by the chief financial officer. If so, the duties of the chief financial officer shall be subject to the supervision of the city manager, but the city manager will have no power of supervision over the duties of the city clerk, who shall answer directly to the council.

§ 7.02. Comptroller department.

A. Generally. There shall be a ~~comptroller's~~ *finance* department headed by a department head known as the ~~comptroller~~ *chief financial officer*, who shall be in charge of the accounting and finances of the city. The ~~comptroller~~ *chief financial officer* shall function as budget director, which position shall require skill in public administration and the accepted practices and municipal budgetary procedure and shall compile, in cooperation with the various department heads, the departmental estimates and other data necessary or useful to the city manager in the preparation of the annual budget.

B. General powers and duties of ~~comptroller~~ *chief financial officer*. The ~~comptroller~~ *chief financial officer* shall have general management and control, subject to the direction and control of the city manager, of the administration of the financial affairs of the city and to that end shall have authority and be required to:

1. Keep books of account of the receipts from all sources and expenditures of all departments, courts, boards, commissions, offices and agencies of the city and prescribe the form of receipts, vouchers, bills or claims to be used and accounts to be kept by all departments, courts, boards, commissions, offices and agencies of the city. The ~~comptroller~~ *chief financial officer* in so doing shall consult with the retained public auditor for the city so that his books of account and other items mentioned herein produce the requisite information for auditing purposes;

2. Maintain suitable records to keep an accurate account with the city treasurer, making entries therein, where practical, on the same date which they occur, and said records shall be kept so that an examination of them will show the condition of the treasury;

3. Cooperate with the city manager ~~and budget director~~ in compiling estimates for the current expense and capital budgets;

4. Require daily, or at such intervals as he may deem expedient, report of receipts and a remission of the same from each department, court, board, commission, office and agency, and shall on the proper in-paying warrant remit the same to the treasurer;

5. Examine all contracts, purchase orders and other documents which create financial obligations against the city to determine that money has been appropriated and allotted therefor and that an unexpended and unencumbered balance is available and such appropriation and allotment to meet the same;

6. Audit before payment for legality and correctness all accounts, claims and demands against the city and no money shall be drawn from any bank account of the city except by warrant or check signed by the city manager and treasurer, based upon a voucher prepared by him;

7. Submit to the city manager for presentation to the council, not later than the ~~15th~~ *25th* day of each month, a statement concerning the financial transactions of the city prepared in accordance with accepted principles in municipal accounting and budgetary procedure and showing:

(a) The amount of each appropriation with transfers to and from the same, the allotment thereof to the end of the preceding month, encumbrances and expenditures charged against such appropriation during the preceding month, the total of such charges for the fiscal year to the end of the preceding month and the unencumbered balance remaining in such appropriation; and

(b) The revenue estimated to be received from each source, the actual receipts from each source for the preceding month, the total receipts from each source for the fiscal year to the end of the preceding month, and the balance remaining to be collected;

8. Furnish the head of each department, court, board, commission, office or agency of the city a copy of such portion of the statement relating to such department, court, board, commission, office or agency;

9. Prepare and submit to the city manager at the end of each fiscal year, for the preceding year, a

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complete financial statement and report of the financial transactions of the city;

10. Protect the interest of the city by withholding the payment of any claim or demand by any person, firm or corporation against the city until any indebtedness or other liability due from such person, firm or corporation shall first have been settled and adjusted; and

11. Perform such other duties as may be required of him by this charter, by the city manager or by the city council.

C. Annual audit. The council shall cause to be made annually an independent financial audit of all accounts, books, records and financial transactions of the city by the auditor of public accounts of the Commonwealth or by a firm of independent certified public accountants to be selected by council. The audit shall be of sufficient scope to express an opinion as to whether the books and records and the financial statements prepared therefrom as contained in the annual financial report of the city present fairly the fiscal affairs of the city in accordance with generally accepted accounting principles of municipal accounting and applicable government laws. The report of such audit shall be always available for public inspection in the office of the city clerk and in the office of the city manager during regular business hours *and shall be posted on the city's website for public viewing*. The ~~comptroller~~ *chief financial officer* shall cooperate with and provide the necessary information to the auditor for the purpose of producing the annual audit.

D. Other audits of accounts. Upon the death, resignation, removal or expiration of the term of any officer of the city, the ~~comptroller~~ *chief financial officer*, under the supervision of the city manager, shall audit the accounts of such officer and report the result of the audit to the council. The ~~comptroller~~ *chief financial officer* shall also audit the accounts of any office or department of the city upon the request of the council, under the supervision of the city manager. Any such audit, at the direction of the council, may be made by an independent certified public accountant rather than by the ~~comptroller~~ *chief financial officer* if they so direct.

E. Commissioner of revenue. There shall be elected, pursuant to Chapter 3 of this charter and the general law of the Commonwealth, a commissioner of revenue as provided for in the Constitution of the Commonwealth of Virginia who shall perform such duties as are not inconsistent with the laws of the Commonwealth in relation to the assessment of property and license taxes as may be required by the council for the purpose of levying city property and license taxes. He shall perform such other duties within the City of Bristol, Virginia, as are prescribed for him by the general law of the Commonwealth of Virginia and as may be prescribed for him by this charter or by the city council for the City of Bristol, Virginia, and are not inconsistent with his office. The commissioner of revenue shall have the power to administer oaths in the performance of his official duties.

F. City treasurer. There shall be elected, pursuant to Chapter 3 of this charter and the general law of the Commonwealth, a city treasurer, as provided for in the Constitution of Virginia who shall, except as otherwise provided in this charter, be the custodian of all funds of the city and the city's comptroller's bond, and pursuant thereto shall:

1. Deposit all funds coming into the treasurer's hands to the account of the city, in such separate accounts as may be provided for by council, in such banks as may be designated for that purpose by the council. However, the city manager may authorize any department or agency of the city to maintain a petty cash fund not to exceed $300. Such fund authorized shall be reimbursed by the treasurer only upon presentation of vouchers approved by the ~~comptroller~~ *chief financial officer*;

2. Receive all moneys belonging to and received by the city and keep a correct account of all such receipts;

3. Be subject to the supervision of the council, perform such other duties not inconsistent with the office as council may from time to time direct, and have such powers and duties as are now or may hereafter be prescribed by the general law of the Commonwealth or ordinance of this city;

4. Make all such reports to the ~~comptroller~~ *chief financial officer* with respect to receipts and expenditures in the city treasury as may be required by the ~~comptroller~~ *chief financial officer* to properly keep the financial records of the city up to date;

5. Pay out no money from the city treasury except as may have been approved by the city manager and the ~~comptroller~~ *chief financial officer* on forms prescribed by the ~~comptroller~~ *chief financial officer*, all in accordance with the provisions of this charter;

6. Present annually to council the treasurer's account with the State Auditor;

7. Receive no money or permit the payment of the same into the treasury, except upon the presentation of a proper form authorizing such payment and receipt, which form shall show the source and amount of such money and shall be signed by the ~~comptroller~~ *chief financial officer* or his designee. No license, permit or other authorization for which the party receiving same is required to pay money to the city shall be valid unless and until the treasurer receipts the same giving the amount and date of such receipt; and

8. Report a list of *delinquent* real and personal ~~properties delinquent as of June 30, 1989, for taxes to the city manager and to city council no later than~~ *property taxes for the next preceding year to the city*

manager and to city council no later than July 1 of each year.

§ 8.02. Boards; appointments, compensation.

The terms of office and the number of consecutive terms of office permitted to any individual appointee for all board appointments made by city council shall be as set forth in this charter, except for appointments to boards and commissions not created by this charter or by the council for the City of Bristol, Virginia, but which are participated in by the city. With respect to all such state, regional and federal boards participated in by the city and not created by this charter or ordinance of the City of Bristol, Virginia, the city may participate in the operation of such boards by appointment thereto and the term of office for each such appointee shall be for such length as is specified by the general laws, regulations and by-laws of such agency or board. No individual appointee to such board shall be appointed for more than two consecutive terms unless such restriction is in conflict with the general laws of the Commonwealth of Virginia, or the federal laws by which the board or commission was created or the by-laws of the board or commission.

No member of any board~~, including without limitation, the Bristol, Virginia, utility board or any other board~~ to which members are appointed by the city council for the City of Bristol, Virginia, shall receive any compensation for services on said board, said service to be of a purely volunteer nature. However, members of such boards may be reimbursed actual expenses incurred in service on such boards excluding expenses incident to the attendance at regular meetings of the board.

§ 9.01. Generally.

In addition to the treasurer and commissioner of revenue as set forth in the section on ~~the comptroller's office~~ *finance*, there shall be the positions of attorney for the Commonwealth, sheriff and clerk of the circuit court as provided for by the Constitution of the Commonwealth of Virginia.

§ 10.02. Preparation.

It shall be the duty of the head of each department, the judges of the various courts, each board or commission, including the school board, and each other office or agency supported in whole or in part by appropriations of the city, including the constitutional officers, to file with the ~~budget director~~ *city manager*, at such time as the city manager may prescribe, detailed estimates of revenue and expenditure for that department, court, board, commission, office or agency for the ensuing fiscal year. The ~~budget director~~ *city manager* shall assemble and compile these estimates and in cooperation with the ~~comptroller~~ *chief financial officer*, supply such additional information relating to the financial transactions of the city as may be necessary or valuable to the city manager in the preparation of the budgets. The city manager shall hold such hearings as he may deem advisable and with the assistance of the ~~budget director~~ *chief financial officer* shall review the budgets, make such revisions in such estimates as he may deem proper after consultation with each department head, constitutional officer, and other such officers, and, subject to the laws of the Commonwealth relating to obligatory expenditures for any purpose, prepare a total budget estimate for presentation to the council.

§ 10.03. Scope of the annual budget.

Not later than the second Tuesday in ~~March~~ *April*, the city manager shall submit to the council an initial budget estimate for the ensuing fiscal year, according to a classification as nearly uniform as possible. The budget shall present the following information:

1. An itemized statement of the appropriations recommended by the city manager for current operating expenses for each department and each division thereof for the ensuing fiscal year, with comparative statements and parallel columns of the appropriations and expenditures for the current and next proceeding fiscal year and the increases or decreases in the appropriation recommended. Expenditures for the current fiscal year shall include an estimate of expenditures necessary to complete such year;

2. An itemized statement of the appropriations recommended by the city manager for capital improvement projects for the ensuing fiscal year for each department and each division thereof, with the comparative statements and parallel columns of the appropriations and expenditures for the current and next proceeding fiscal year and the increases or decreases in the appropriations recommended;

3. The annual budget and annual appropriation ordinance shall include a line-item for a reasonable contingency fund for use in any of the affairs of the city under the control of the city manager;

4. An itemized statement of the taxes required and the estimated revenues of the city from all other sources for the ensuing fiscal year, with comparative statements in parallel columns of the taxes and other revenues for the current and next proceeding fiscal year and the increases and decreases estimated or proposed;

5. A statement of the financial condition of the city and for such other information as may be required by the council or that the city manager may be deemed advisable to submit; and

6. Copies of such budget estimate shall be printed and be available for distribution not later than two weeks after its submission to the council and a public hearing shall be given thereon by the council before final action.

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§ 10.06. Additional appropriations.

Subject to the limitations contained hereinafter, appropriations in addition to those contained in the appropriation ordinance may be made by the council by a four-fifths vote during the fiscal year if the ~~comptroller~~ *chief financial officer* certifies in writing that there is available in the general fund a sum unencumbered and unappropriated sufficient to meet such appropriation. At any time during the fiscal year when reimbursements or payments from the Commonwealth of Virginia and the United States of America for specified purposes exceed budget estimates of anticipated revenue for such purposes, such excess reimbursement or payments may be included in the general fund unencumbered and unappropriated balances and may be appropriated for such specified purposes, whether such grants be termed categorical or general.

§ 10.09. Effective date of annual budget; certification and availability of copies thereof.

Upon final adoption, the annual budget shall be in effect for the ensuing fiscal year. A copy of the budget as finally adopted shall be certified by the city manager and city clerk and filed in the office of the ~~comptroller~~ *chief financial officer*. The annual budget so certified shall be printed, mimeographed or otherwise reproduced and sufficient copies thereof shall be made available for the use of all departments, courts, boards, commissions, offices and agencies and for the use of interested persons and organizations. *It shall also be posted on the city's website for public viewing.*

§ 10.10. School budget.

It will be the duty of the school board to submit its line-item budget estimates to the city manager no later than May 1 of each year. The estimate shall set forth a detailed line-item estimate of the amount required for the conduct of the public schools for the ensuing fiscal year and an estimate of the amounts which are expected to be received for public education other than from appropriations by the council. It shall contain a detailed estimate of all surplus funds expected to be left over at the end of the current fiscal year. If an appropriation from council is less than the board's original request, it shall amend estimates of expenditures accordingly. Before the beginning of the fiscal year, the school board shall file with the ~~comptroller~~ *chief financial officer* its budget as finally revised. It shall have the power to order during the course of the fiscal year transfers from one item of appropriation to another, notice of which will be immediately transmitted to the ~~comptroller~~ *chief financial officer*.

§ 11.01. Taxation generally.

A. Taxation power. The council shall have all the powers of taxation granted by the general law of the Commonwealth including without limitation current §§ 58.1-3000 et seq. and such other sections of the law as give to the city the power of taxation, as the same may be replaced or amended from time to time. Additionally, there is retained from the current charter an express power to fix annual levies on property subject to taxation in the city without any limits as to the rate thereof, any provisions of the general law of the Commonwealth to the contrary notwithstanding. Council shall not fix such levy on property partially segregated to the Commonwealth for purposes of state taxation at a higher rate than is or may be permitted by the general laws relating thereto.

B. Recording tax. The council may tax deeds and all other papers placed upon the records in the office of the clerk of the circuit court, any sums not exceeding like taxes levied by the Commonwealth.

C. Annual levy. City council may levy an annual tax upon all persons in the city and upon any property therein subject to local taxation and not expressly segregated to the Commonwealth for purposes of state taxation only. Council may tax such other subjects as may be at the time assessed for state taxes against persons residing therein. Additionally, the city may levy a tax on intangible personal property assessed to residents therein and segregated by laws of the Commonwealth for purpose of taxation, at any rate not exceeding the maximum rate provided by law.

D. Sale of delinquent realty. Council may require real estate or any interest therein in the city delinquent for the nonpayment of taxes to be sold for such taxes with interest thereon and such per centum as they may prescribe for expenses of collection as they deem proper, and they may regulate the terms on which real estate so delinquent may be sold. All city taxes shall be due and payable as provided by council in a proper ordinance.

E. Duty of city treasurer as to delinquent realty. The city treasurer shall make a report to the ~~comptroller~~ *chief financial officer* by July 1 of each year as to all real estate in the city delinquent for nonpayment of real estate taxes assessed thereon for the next preceding year and the ~~comptroller~~ *chief financial officer* shall check the same and transmit it to the city manager. The city treasurer shall also provide a copy of the list transmitted to the ~~comptroller~~ *chief financial officer* to city council on July 1 of each year.

F. Duty of commissioner of revenue upon ascertaining property, etc., has not been properly assessed. If the commissioner of revenue ascertains that any person or any real or personal property or income or salary has not been assessed for city taxation for any year for which it should have been taxed or that the same has been assessed at less than the law required for any year or the taxes thereon for any cause have not realized, it shall be the duty of the commissioner to list the same and assess city taxes thereon at the rate prescribed for that year adding thereto interest at the rate set by state law. Where the same

was not assessed through no fault of the person charged with the taxes, no interest or penalty shall be charged.

G. Applicability. All the provisions of this section shall be applicable to the assessment and collection of all local taxes.

H. Distress of goods and chattels, payment by tenants or fiduciaries. All goods and chattels of any person against whom taxes for the city are assessed may be distrained and sold for such taxes when due and unpaid in the same manner and to the same extent that goods and chattels may be distrained and sold for state taxes. The tenant who pays or from whom payment is obtained, by distress or otherwise, of taxes or levies due the city by person under whom he holds shall have credit for the same against the rents he may owe, except when the tenant is bound to pay such taxes or levies by an express contract with such person. Where taxes or levies are paid to the city by any fiduciary on any estate in lands, such taxes and levies shall be reimbursed to him out of the same estate.

§ 15.02. Oaths of office, official bonds, power of certain officers to administer oaths.

Except as otherwise provided by general law or by this charter, all officers elected or appointed under the provisions of this charter shall take the oath of office and execute such bonds as may be required by general law, by this charter, or by ordinance of the city council, before the clerk of the circuit court of the City of Bristol and file the same with the city clerk before entering upon the discharge of their duties. If the requirements of this section have not been complied with by any officer within thirty days after the term of office shall have begun or after his appointment to fill a vacancy, then such office shall be considered vacant. The commissioner of revenue, city clerk, city ~~comptroller~~ *chief financial officer* and city manager shall have power to administer oaths and take and sign affidavits in the discharge of their respective official duties.

2. That §§ 7.10 (Youth Services Department) and 8.06, as amended, of Chapter 542 of the Acts of Assembly of 1990 are repealed.