

# VIRGINIA ACTS OF ASSEMBLY -- 2016 SESSION

## CHAPTER 514

*An Act to amend and reenact §§ 8.1 and 8.2, §§ 8.3 and 8.4, as amended, and § 8.6 of Chapter 213 of the Acts of Assembly of 1960, which provided a charter for the City of Colonial Heights, relating to department of finance, director of finance, city manager, and city treasurer.*

[H 1114]

Approved March 25, 2016

**Be it enacted by the General Assembly of Virginia:**

**1. That §§ 8.1 and 8.2, §§ 8.3 and 8.4, as amended, and § 8.6 of Chapter 213 of the Acts of Assembly of 1960 are amended and reenacted as follows:**

§ 8.1. Department of finance.

The city council may by ordinance create a department of finance which shall include the functions of accounting and control; budgeting; purchasing; the collection of *locally imposed* taxes, fees, special assessments, and other revenues; and such other functions as may be provided by ordinance or by orders of the director of finance consistent therewith.

§ 8.2. Director of finance; appointment.

The head of the department of finance shall be known as the director of finance, and council may by ordinance provide that the director of finance shall be the ~~City Treasurer, or City Manager~~ *city manager*, or it may establish a director of finance separate from the ~~City Treasurer or City Manager~~ as the case may be. ~~Until otherwise provided by ordinance the Director of Finance shall be the City Treasurer~~ *city manager*. When the city council shall by ordinance establish a director of finance separate from the ~~city treasurer or city manager~~, he shall be appointed by the city manager. In making such appointment, the city manager shall give consideration to the applicant's qualifications in municipal finance and financial control.

§ 8.3. Director of finance; powers and duties.

The director of finance shall have general management and control of the functions of the department *of finance*. He shall appoint and remove, subject to the provisions of Chapter 9 of this charter, all officers and employees of the department, ~~excepting constitutional officers~~, and shall have power to make rules and regulations consistent with this charter and the ordinances of the city for the conduct of its business. He shall have charge, subject to the direction and control of the city manager, of the administration of the financial affairs of the city, except those of the school board, unless specified in this chapter, and to that end shall have authority and be required to:

(a) Compile the departmental estimates and other data necessary or useful to the city manager in the preparation of the current expense and capital budgets.

(b) Supervise and control all encumbrances, expenditures and disbursements to insure that budget appropriations are not exceeded.

(c) Maintain a general accounting system for the city government and each of its departments, boards, commissions, offices and agencies, in conformity with the best recognized practices in governmental accounting; and encumber each item of appropriation and the allotments thereof with the amount of each purchase order, payroll or contract which he has approved, including each advance authorization as provided in subsection (f) of § 8.3.

(d) Prescribe the form of receipts, vouchers, bills or claims to be used, and of accounts to be kept by all departments, boards, commissions, offices and agencies of the city, provided that in so doing he shall consult with any officer appointed by the council for the purpose.

(e) Require daily, or at such other intervals as he may deem expedient, a report of receipts from each of such departments, boards, commissions, offices and agencies, and prescribe the times at and the manner in which moneys received by them shall be paid to the office of the director of finance ~~or deposited in a city bank account under the control of the city treasurer~~.

(f) Examine all contracts, purchase orders and other documents, except bonds and notes authorized as provided in Chapter 7, which create financial obligations against the city and approve the same only upon ascertaining that money has been appropriated and allotted therefor and that an unexpended and unencumbered balance is available in such appropriation and allotment to meet the same, provided that the director of finance may give advance authorization for expenditures in conformance with a procurement policy approved by the council and consistent with the laws of the Commonwealth.

(g) 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 or school board except by warrant or check, signed, if from an account of the city, by the director of finance, based upon a voucher duly approved by him as above provided.

(h) Supervise and be responsible for provision of tax maps, property descriptions and such other

information as may be necessary or convenient for the scientific assessment of property for taxation within the city.

(i) Have custody of all investments and invested funds of the city or in its possession in a fiduciary capacity, unless otherwise provided by this charter or by law, ordinance or the terms of any trust, and the safekeeping of all bonds and notes of the city and the receipt and delivery of city bonds and notes for transfer, registration and exchange.

(j) Submit to the city manager for presentation to the council not later than the tenth day of each month, a statement concerning the financial transactions of the city and each utility respectively, prepared in accordance with accepted principles of municipal accounting and budgetary procedure, and showing: (1) the amount of each appropriation with transfers to and from the same, the allotments thereof to the end of the preceding month, the encumbrances and expenditures charged against such appropriation and the allotments thereof 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 the allotments thereof; (2) 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.

(k) Furnish to the head of each department, court, board, commission, office and agency of the city a copy of that portion of the statement relating to such department, court, board, commission, office or agency.

(l) Prepare and submit to the city manager at the end of each fiscal year, for the preceding year, a complete financial statement and report of the financial transactions of the city.

(m) Protect the interests 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.

*(n) Unless otherwise authorized by the city council, collect all tax payments, fees, assessments, and charges that the City of Colonial Heights imposes.*

*(o) Unless otherwise authorized by the city council, employ any procedure that is now or hereafter prescribed by law to collect locally imposed taxes, assessments, fees, and charges that are delinquent.*

#### § 8.4. City treasurer.

The city treasurer shall collect and receive all moneys due the city for taxes whether current or delinquent, assessments or fees or charges of every kind except that the council may by ordinance provide for the collection of charges for the use of water, refuse, and sanitary sewers, by some officer or agency and except as otherwise provided by this charter or the general laws of the Commonwealth as the same may relate to the city. In so doing, he shall have power to employ any procedure that is now or may hereafter be prescribed by law for the collection of State taxes or local taxes. There shall be a lien, which shall have precedence over any other lien or encumbrance thereon, on all real estate and on each and every interest therein, for the city taxes assessed thereon, from the commencement of the year for which they are assessed, including penalties and interest on such taxes, which may be enforced by the city treasurer on behalf of the city in any manner provided by law. All goods and chattels wheresoever found may be distrained and sold for taxes, interest and penalties assessed and due thereon and for taxes, interest and penalties assessed against the owner thereof, and no deed of trust or mortgage upon goods or chattels shall prevent the same from being distrained and sold for taxes or levies assessed against the grantor in such deed while such goods and chattels remain in the grantor's possession; nor shall any such deed prevent the goods and chattels conveyed from being distrained and sold for taxes or levies assessed thereon, no matter in whose possession they may be found. He shall have power to enforce the provisions of this charter and the ordinances of the city with regard to licenses and license taxes, to check any or all of records of the commissioner of revenue and to examine and audit the books of all persons, firms and corporations whom he has reasonable cause to believe to be liable to pay a license. He shall have custody of all funds belonging to the city and the school board and deposit all funds coming into his hands to the account of the city or the school board, as the case may be, in such banks as may be designated for the purpose by the council and the school board, respectively, subject to the laws of the Commonwealth applicable to the city and school board relative to the deposit of public funds. He shall perform such other duties, including validating of school board warrants or checks, have such powers and be liable to such penalties as are now or may hereafter be prescribed by law or ordinance *shall collect and receive all money due the city from the State and all taxes and levies due the State and collected within the city, and disburse the same, using any procedure now or hereafter prescribed by law. In performing his duties, the city treasurer shall be entitled to employ such staff as the State Compensation Board authorizes.*

*The city council may authorize the treasurer to assume such duties of the director of finance as the council deems appropriate.*

#### § 8.6. Sale of property for taxes.

The council may require real estate in the city, delinquent for the nonpayment of taxes, to be sold for said taxes, as provided in the Code of Virginia, except that if at any such sale no bid shall be made for any such real estate, or such bid shall not be equal to the tax or assessment, with interest, charges

and expenses, then such real estate shall be struck off to the city. As soon as practicable thereafter, the ~~city treasurer~~ *director of finance* shall prepare a statement of sales made to the city, in which the real estate so sold shall be described, and the aggregate amount of tax or assessment with interest, charges and expenses specified.

(a) The owner of any real estate so struck off to the city, his heirs or assigns, or any person having the right to charge such real estate for a debt, or any person having interest in such real estate by way of reversion, remainder or otherwise, may redeem the real estate within three years from the sale thereof, by payment to the city of the amount for which it was sold, with such additional sums as would have accrued for taxes thereon if it had not been purchased for the city, with interest on the purchase money and taxes at the rate of six percent per annum from the time that they may have been so paid.

(b) In case that any real estate, struck off to the city as hereinbefore provided, shall not be redeemed within the time specified, the ~~city treasurer~~ *director of finance* may, at the direction of the council, within sixty days after the expiration of three years from the sale, cause to be recorded in the Clerk's Office of the Circuit Court having jurisdiction of the city a certificate of sale with his oath that the same has not been redeemed, and thereupon the city, or its assignee, shall acquire an absolute title in fee in chancery proceedings to such real estate, and every interest therein, subject to be defeated only by proof that the taxes for which said real estate was sold were not properly chargeable thereon, or that the taxes properly chargeable thereon had been paid at the time of the execution of such certificate. The said certificate shall be recorded in the said Clerk's Office in a record book known as "deed book, recording conveyances to city lands sold for delinquent taxes," for recording which certificate the clerk shall be entitled to a fee of ten cents, payable out of the city treasury. The council may impose penalties upon its officers for their failure to comply with the requirements of this section. The said certificate, or the record thereof, or a certified copy thereof, shall, in all courts and other places, be evidence of the facts therein stated; provided, however, that the failure to obtain or record such certificate shall not invalidate the lien of the city for all taxes assessed against such real estate, but the city may, at any time, elect to enforce its lien for taxes in a court of equity and real estate. When real estate is sold at a tax sale, it shall be continued upon the land books in the name of the former owner or owners until there is a transfer of title of record and taxes and levies shall be annually extended thereon the same as if such tax sale had not taken place.

(c) When land sold for delinquent taxes or struck off to the city is redeemed by persons under disability at the time of sale, in addition to the payments otherwise required for redemption, the person or persons so redeeming the land shall pay to the purchaser, his heirs or assigns, the appraised value of any improvement that may have been made thereon after three years from the date of the sale for delinquent taxes.

**2. That notwithstanding any other provision of law, the provisions of this act shall not result in a change in the amount of the Treasurer's salary set by the Compensation Board that is payable by the locality in the City of Colonial Heights for the fiscal year ending June 30, 2017, or the fiscal year ending June 30, 2018.**