

VIRGINIA ACTS OF ASSEMBLY -- 2019 SESSION

CHAPTER 127

An Act to amend and reenact §§ 2.3, 3.4, and 3.5 of Chapters 629 and 674 of the Acts of Assembly of 2005, which provided a charter for the City of Waynesboro, relating to city council procedures; real estate tax assessments.

[S 1396]

Approved February 21, 2019

Be it enacted by the General Assembly of Virginia:

1. That §§ 2.3, 3.4, and 3.5 of Chapters 629 and 674 of the Acts of Assembly of 2005 are amended and reenacted as follows:

§ 2.3. Financial powers.

(a) Generally. In accordance with the Constitutions of the Commonwealth of Virginia and the United States, the city may raise annual taxes and assessments on property, persons and other subjects of taxation, which are not prohibited by law, such sums of money as in the judgment of the city are necessary to pay the debts, defray the expense, accomplish the purposes, and perform the functions of the city, in such manner as the council deems necessary or expedient. The city shall impose no tax on its bonds.

(b) Consumer utility tax, etc. The city shall have power to impose, levy, and collect, in such manner as its council shall deem expedient, a consumer or subscriber tax upon the amount paid for the use within the city of water, electricity, gas, telephone, television, cell phone, wireless, and any public utility service, or the amount paid for any one or more of such public utility services used within the city, and the council may provide that such tax shall be added to and collected with bills rendered consumers for such services.

(c) Assessments for local improvements. The city may impose special or local assessments for local improvements and enforce payment thereof, subject, however, to such limitations prescribed by the Constitution of Virginia as may be in force at the time of the imposition of such special or local assessments.

(d) Water, lights and sewerage, rates; rates and charges for public utilities or services, etc., operated, etc., by city. The city may establish, impose, and enforce water, light and sewerage rates, and rates and charges for public utilities, or other service, products, or conveniences, operated, rendered, or furnished by the city; assess, or cause to be assessed, water, light, sewerage, and other public utility rates and charges directly against the owner or owners of the buildings, or against the proper tenant or tenants; and in event such rates and charges shall be assessed against a tenant, then the said council may, by an ordinance, require of such tenant a deposit of such reasonable amount as may be by such ordinance prescribed before furnishing such services to such tenant.

(e) Imposition of license taxes; fine or penalty for doing business without license; fees to be paid on grant or transfer of license.

(1) License taxes may be imposed by ordinance on businesses, trades, professions, and callings and upon the persons, firms, associations, and corporations engaged therein, and the agents thereof, except in cases where taxation by the locality shall be prohibited by general law, and nothing herein shall be construed to repeal or amend any general law with respect to taxation.

(2) The council may subject any person, who, without having obtained a license therefor, shall do any act or follow any business, occupation, vocation, pursuit, or calling in the city for which a license may be required by ordinance, to such fine or penalty as it is authorized to impose for any violation of its laws.

(3) For every city license granted or transferred by the commissioner of revenue under this Charter, the commissioner shall charge a fee to be prescribed by an ordinance. Such license or transfer may be withheld until the fees are paid into the city treasury for city purposes.

(f) Levy on other property. It is hereby expressly provided that said council shall, in its discretion, be authorized to fix such annual levy on property subject to taxation in the City of Waynesboro, for city purposes, without any limit as to the rate thereof, any provisions of the general laws of the state to the contrary notwithstanding, provided that said council shall not fix such levy on property partially segregated to the state for purposes of state taxation at a higher rate than is or may be permitted by the general laws relating thereto.

(g) Issuance of bonds, notes, and evidence of debt.

(1) For the execution of its powers and duties, the city council may, in the name and for the use of the city, contract loans and cause to be issued certificates of debts or bonds, provided no such certificate of debt or bonds shall be issued except by ordinance adopted in accordance with Section 7 of Article VII of the Constitution of Virginia, and otherwise in accordance with the requirements of the Virginia

"Public Finance Act." No such certificate or bonds shall be issued prior to city council holding a public hearing on the question, duly advertised at least ten (10) days in advance in a general newspaper of local circulation, and the ordinance authorizing any such certificate or bonds shall be introduced at one meeting of city council and adopted at a second meeting at least seven (7) calendar days after such introduction.

(2) Notwithstanding the foregoing paragraph, no bonds, notes, or other obligations shall be issued until their issuance shall have been authorized by a majority of the qualified voters of the city voting on the question at an election held for the purpose in the manner provided by general law, except as follows:

(i) The council may authorize the issuance of refunding bonds or refunding notes by an ordinance adopted in the manner set forth in subdivision (g) (1) by the affirmative vote of a majority of all members of the council.

(ii) The council may authorize, by an ordinance adopted in the manner set forth in subdivision (g) (1) by the affirmative vote of four-fifths (4/5) of all members of the council, the issuance of bonds and other obligations of a type excluded from the computation of indebtedness of cities under Section 10 (a) of Article VII of the Constitution by complying with the conditions for exclusion set forth therein.

(iii) The city shall have the authority without a vote of the people to make temporary loans not in excess of what may be paid out of current revenues for the fiscal year in which made.

(iv) Bonds which are secured by a lien on the property being purchased may be issued for the purchase of real or personal property without a vote of the people.

(v) The city shall have the authority, by an ordinance adopted in the manner set forth in subdivision (g) (1) by the affirmative vote of four-fifths (4/5) of all members of the council, to issue without a vote of the people bonds or interest-bearing obligations which, including existing general obligation indebtedness, do not exceed ten percent (10%) of the assessed valuation of the real estate in the city subject to taxation, as shown by the last preceding assessment for taxes.

(h) Liens for taxes, levies, and assessments. There shall be a lien on all real estate within the corporate limits for taxes, levies, and assessments, in favor of the city, assessed thereon, from the commencement of the year for which the same were assessed, and there shall also be a lien on the real estate on which local assessments for improvements may be made for the amount of such assessments from the time the same is levied by the city council. *Any person aggrieved by an assessment made by the assessor of real estate shall have the right to a hearing before the city assessor. After the hearing before the city assessor, if a person is still aggrieved by the assessment, such person may apply to the board of equalization for a hearing. Application for relief to the board of equalization in the year for which the assessment is challenged and disposition of such application by the board of equalization shall continue to be prerequisites to the jurisdiction of the circuit court to hear an appeal with respect to a real estate assessment for that year.* The council may by ordinance permit taxes to be paid in semi-annual installments.

(i) Additional powers. The city, the financial officers, and all deputies and agents charged with the duty of collecting any and all taxes, licenses, and assessments due the city shall have all the powers provided by law for the collection thereof to cities and towns and their respective officers thereof, and in addition shall have all the rights, powers, and remedies provided to any state officers for the collection of taxes. It is further expressly provided that the treasurer, commission of the revenue, and court clerk shall proceed under the general law for handling of delinquent lands, the sale thereof, the purchase of same with the required reports of sale and all provisions for redemption, or if not redeemed for the making of a tax title deed, in accordance with the provisions of the tax code of Virginia. In addition to the lien for the principal amount of such taxes, the city shall have a lien, with all the priorities provided therefor, for any and all penalties, interest, and costs accrued by reason of delinquency in the payment of such taxes.

§ 3.4. Organizational rules; election of mayor.

(a) ~~At nine o'clock ante meridian on the first day of July following a regular municipal election, or if such day is a Sunday, then on the day following, the council shall meet at the usual place for holding the meetings of the legislative board of the city. The city council shall assemble for an organizational meeting at its first regular session in July each year for the purposes set forth in § 15.2-1416 of the Code of Virginia, at which time the newly elected council members, after first having taken oaths prescribed by law, shall assume the duties of the office. Thereafter, the council shall meet at such times as may be prescribed by ordinance or resolution, except that they shall regularly meet not less than once each month. The mayor, any member of the council, or the city manager may call special meetings of the council at any time (on at least twelve (12) hours written notice), with the purpose of said meeting stated therein, to each member served personally or left at such member's usual place of business or residence. No business other than that mentioned in the call shall be considered at such meeting, except upon the consent of no fewer than four-fifths (4/5) of the members of the council.~~

(b) All meetings of the council shall be public except, if otherwise authorized by general law. Any citizen may have access to the minutes and records thereof at all reasonable times.

(c) The council shall elect one of its members as chairman, who shall be ex officio mayor.

(d) The mayor shall be elected by the council for a term of two (2) years and shall preside at meetings of the council and perform such other duties consistent with the office as may be imposed by the council. The mayor shall have a vote and voice in the proceedings, but no veto. The mayor shall be the official head of the city but shall have no jurisdiction or authority to hear, determine, or try any civil or criminal matters. In times of public danger or emergency, the mayor, or during the mayor's absence or disability, the city manager, may take command of the police and maintain order and enforce the laws, and for this purpose, may deputize such assistant police officers as may be necessary. During absence or disability, except as above provided, the city manager's duties shall be performed by another member appointed by the council. The mayor shall authenticate by signature such instruments as the council, this Charter, or the laws of the state shall require.

(e) On the ~~first~~ day of *the first regular meeting in July* following the regular municipal election and organization of the council, or as soon thereafter as may be practicable, the council shall elect a city manager, city clerk, city attorney, city assessor, and such other officers as may come within their jurisdiction, each of whom shall serve at the pleasure of the council, provided that the council may elect the city clerk, city manager, city attorney, city assessor, and such other officers for terms of one year each, beginning July 1, subject to removal by the council for cause, and in no event shall the council elect any officer for a term extending beyond June 30 next succeeding each regular biennial municipal election for members of the council.

§ 3.5. Ordinances and resolutions.

(a) Except in dealing with parliamentary procedure, the council shall act only by ordinance or resolution, and with the exception of ordinances making appropriations or authorizing the contracting of indebtedness, shall be confined to one subject, although nothing shall prevent council from acting collectively on a number of resolutions or ordinances by one comprehensive action approving a consent agenda containing all such resolutions and ordinances.

(b) Each proposed ordinance or resolution shall be introduced in a written or printed form, and the enacting clause of all ordinances passed by the council shall substantially be, "Be it ordained by the council of the City of Waynesboro, Virginia."

(c) ~~No~~ *Except as provided herein*, no ordinance, or resolution having the effect of an ordinance, or resolution suspending an ordinance, unless it is an emergency measure, shall be passed until it has been considered at two meetings not less than one week apart, one of which shall be a regular meeting and the other of which may be either an adjourned or called meeting. Any ordinance or resolution considered at one such meeting may be amended and passed as amended at the next such meeting, provided that the amendment does not materially change the ordinance. No ordinance shall be amended unless such section or sections as are intended to be amended shall be reenacted. *Nonetheless, an ordinance, or resolution having the effect of an ordinance, wherein the city is the recipient of money, funds, or a grant may be passed upon one consideration at a meeting open to the public.* The ayes and noes shall be taken and recorded upon the passage of all ordinances or resolutions and entered upon the journal of the proceedings of the council. Except as otherwise provided in this Charter, an affirmative vote of a majority of the members elected to the council shall be necessary to adopt any ordinance or resolution.

(d) Effective date of ordinances; emergency measures. No ordinance passed by the council shall take effect until at least ten (10) days from the date of its passage, except that the council may, by the affirmative vote of the majority of its members, pass emergency measures to take effect at the time indicated therein or specifically provide that a nonemergency ordinance take effect immediately upon its passage.

(e) Recordation and authentication of ordinances; publication of ordinances; introduction of ordinances in evidence.

(1) Every ordinance, or resolution having the effect of an ordinance, when passed shall be recorded by the city clerk in a book kept for that purpose and shall be authenticated by the signature of the presiding officer and the city clerk.

(2) Every ordinance of a general or permanent nature shall be published in full once within ten (10) days after its final passage by posting a copy thereof at the front door of the municipal building and at two other public places in the city or, when ordered by the council, by publication in a newspaper published or circulated in the city for such time as the council may direct, provided that the foregoing requirements as to publication shall not apply to ordinances reordained in or by a general compilation or codification of ordinances printed by authority of the council.

(3) A record or entry made by the city clerk or a copy of such record or entry duly certified by said clerk shall be prima facie evidence of the terms of the ordinance and its due publication. All ordinances and resolutions of the council may be read in evidence in all courts and in all other proceedings in which it may be necessary to refer thereto, either from the original record thereof, from a copy thereof, certified by the city clerk, or from any volume of ordinances printed by authority of the council.

(f) Publication of indexed ordinances. The council shall from time to time direct the publication, with suitable index, of the city ordinances.