

VIRGINIA ACTS OF ASSEMBLY -- 2020 SESSION

CHAPTER 505

An Act to amend and reenact § 15.2-826 of the Code of Virginia, relating to collection of town taxes by county.

[S 649]

Approved March 27, 2020

Be it enacted by the General Assembly of Virginia:

1. That § 15.2-826 of the Code of Virginia is amended and reenacted as follows:

§ 15.2-826. Department of finance; director; general duties.

A. The director of finance shall be the head of the department of finance and as such have charge of (i) the administration of the county's financial affairs, including the budget; (ii) the assessment of property for taxation; (iii) the collection of taxes, license fees and other revenues; (iv) the custody of all public funds belonging to or handled by the county; (v) the supervision of the expenditures of the county and its subdivisions; (vi) the disbursement of county funds; (vii) the purchase, storage and distribution of all supplies, materials, equipment and contractual service needed by any department, office or other using agency of the county unless some other officer or employee is designated for this purpose; (viii) the keeping and supervision of all accounts; and (ix) such other duties as the board requires.

B. *Notwithstanding any other provision of law, the board may enter into an agreement, similar to such agreements as are authorized under § 58.1-3910.1, with any town located partially or wholly within the county for the official responsible for the assessment or collection of taxes to collect and enforce delinquent or non-delinquent real or personal property taxes owed to such town. The responsible official collecting town taxes pursuant to an agreement made under this section shall account for and pay over to the town the amounts collected, as provided by law. Any such agreement shall establish the terms for such collection and enforcement, including payment of reasonable compensation by the town for the services of the director of tax administration or other official and the order in which credit will be given for partial payments between taxes owed to the county and those owed to the town.*

C. The board may assign the budget function to the urban county executive or a budget officer.