

VIRGINIA ACTS OF ASSEMBLY -- 2011 SESSION

CHAPTER 475

An Act to amend and reenact § 58.1-3910 of the Code of Virginia, relating to treasurers; reciprocal agreements.

[H 2019]

Approved March 24, 2011

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3910 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3910. Treasurer to collect and pay over taxes.

A. Each county and city treasurer shall receive the local taxes and other amounts payable into the treasury of the political subdivision of the Commonwealth served by the treasurer, and shall account for and pay over the same in the manner provided by law. Taxpayers shall make checks payable to "Treasurer (or title of other officer or employee who performs the duties of a treasurer) of (name of political subdivision)" or "(name of political subdivision)". This section shall not apply to any city insofar as local revenues are concerned when the charter of such city provides otherwise.

B. *In any county, the county treasurer and the treasurer of any town located partially or totally within such county may enter into a reciprocal agreement with the approval of the respective governing bodies that provides for the town treasurer to collect real and personal property taxes owed to the county and for the county treasurer to collect real and personal property taxes owed to the town. A treasurer collecting any taxes pursuant to an agreement entered into under this subsection shall account for and pay over such amounts to the locality owed such taxes in the same manner as provided by law. As used in this subsection, with regard to towns, the term "treasurer" shall mean the town officer or employee vested with authority by the charter, statute, or the governing body to collect local taxes.*