

Virginia County & City Treasurers: Structure, Context, and Trends

Presented to: NACCTFO

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City of Falls Church, Virginia

Introduction

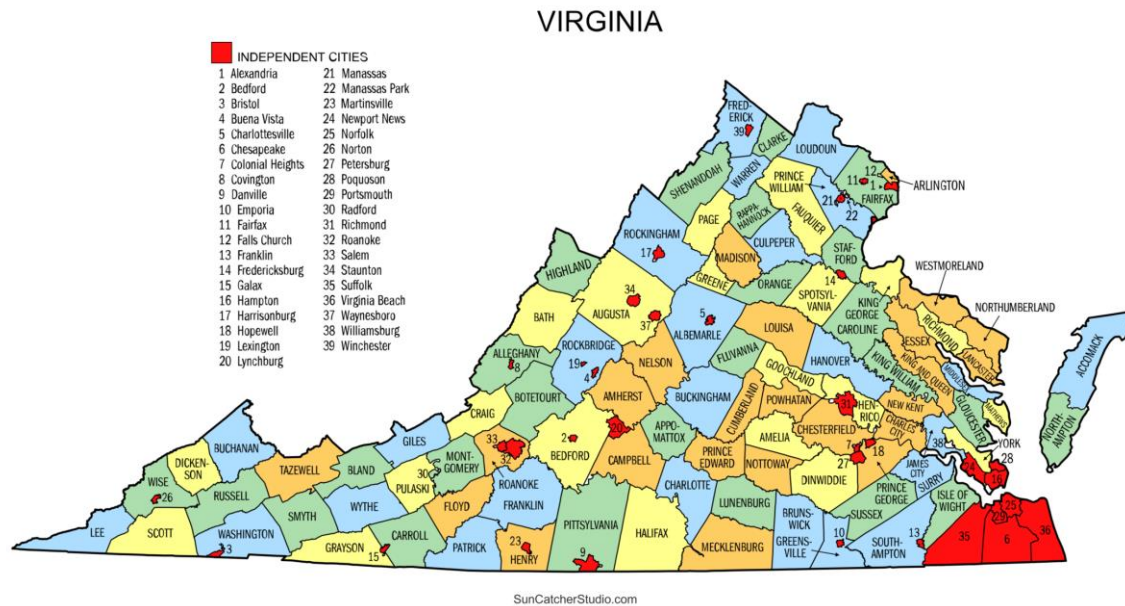
- Jody Acosta, Treasurer for the City of Falls Church
- 19+ years with the City of Falls Church, Virginia
- 8 years as Chief Deputy, 11 years as Treasurer
- Falls Church: Population ~15,000, 2.2 square miles
- Fun facts: Home to the Falls Church Episcopal, and known for walkability, top schools, and quirky local charm



Virginia: State Overview

- 95 counties and 38 independent cities
- There are only 3 other independent cities in the US outside of Virginia: Baltimore, MD, St. Louis, MO and Carson City, NV
- Virginia is the only state where all cities are independent from counties; cities operate as the equivalent to counties.
- Dillon Rule state – local authority is narrowly interpreted and limits the powers of local governments to those explicitly granted by the state legislature
- Strong history of local constitutional offices (Byrd Machine).

The Commonwealth of Virginia



County Government Structure in Virginia

- All counties have elected Board of Supervisors (legislative). Cities have elected City Councils.
- Most counties and cities have 5 independently elected Constitutional Officers:
 - - Treasurer, Commissioner of Revenue, Sheriff, Clerk of the Court, Commonwealth's Attorney
- Some urban counties have hybrid structures with appointed Finance Directors or Directors of Depts. of Taxation (Fairfax, Prince William, Alexandria, Henrico and Albemarle)
- City Charters: all cities and 3 counties in Virginia operate under Charters.

Charters

- All cities in Virginia operate under a city charter, which is a legal document granted by the Virginia General Assembly.
- These charters essentially act as the city's constitution, defining its powers and structure.
- Virginia is a Dillon Rule state, meaning local governments only have the powers specifically granted to them by the state, and a charter is the mechanism through which these powers are conferred to cities.
- A City's Charter may conflict with State Code. When this happens, the Charter overrides State Code.

Treasurer & Tax Collector Functions in Virginia

- Treasurer: Bills and collects real estate and personal property taxes, delinquent collections, banking and cash management, investments, state tax payments, utility billing (if applicable), dog licenses, parking ticket collections



- Some cities and counties consolidate under Finance Directors (appointed)

CFO/Finance Director Model (Primarily Cities)

- Appointed by City Manager
- Oversees centralized finance functions
- May include budget, debt, audit responsibilities
- Integrated with city executive team

Political Accountability

- Elected Treasurers are accountable to voters directly
- CFOs accountable via City Manager/Executive team
- Affects priorities, responsiveness, transparency

Structural Change Proposals in Virginia

- Some efforts to consolidate Treasurer and Commissioner roles in localities
- Local charter requests sometimes seek to shift tax functions to CFO/Finance Director
- Requires General Assembly approval – limited success due to constitutional protections
- Ongoing dialogue about modernization, especially in urban jurisdictions

State Association Role: Treasurers' Association of Virginia (TAV)

- TAV provides training, peer networking, and legislative advocacy
- Actively monitors General Assembly proposals affecting Treasurers
- Has successfully opposed efforts to eliminate or consolidate the Treasurer's office
- Promotes professionalism, best practices, and public education on the role of Treasurers