

**Title III Chapter 31
Town Officials**

Index Chapter 31, Town Officials	
General Provisions	Town Officials
§31.01 Consolidation of offices	§31.15 Town Clerk; duties
§31.02 Employees serve at pleasure of Board	§ 31.16 Town Attorney
§31.03 Interest of town officers	§31.17 Tax Collector; duties
§31.04-§31.14 Reserved	§31.18 Finance Director
	§ 31.19 Budget Officer
	§31.20 Finance Officer
	§31.21 Town Administrator

General Provisions

§31.01 Consolidation of offices

- (A) Except as otherwise provided by law, the Board of Commissioners may in its discretion consolidate any two or more offices and assign the duties of any such offices to one or more persons. ('79 Code, § 2-2011)

§31.02 Employees Serve at Pleasure of Board

- (A) All employees elected or appointed by the Board of Commissioners shall hold their office at the pleasure of the Board and may be removed at any time by the Board. ('79 Code, § 2-2012)

§31.03 Interest of Town Officers

- (A) No member of the Board of Commissioners shall be peculiarly interested, directly or indirectly, in any contract made or entered into by the board, nor in any matter where the rights or liabilities of the town are, or may not be, involved. ('79 Code, § 2-2013)

§31.04 -§31.14 Reserved

Town Officials

§31.15 Town Clerk, Duties

- (A) The Town Clerk is appointed by law and reports directly to the Board of Commissioners.
- (B) The Board of Commissioners shall appoint a Town Clerk. It shall be the duty of the Town Clerk to:
- (1) Give notice of meetings of the council.
 - (2) Keep a journal of the proceedings of the council.
 - (3) Be the custodian of all city records.
 - (4) Act as secretary to the Board
 - (5) Keep a true record of all ordinances in a book especially provided for that purpose.
 - (6) Insure that any/all amendments are issued to all holders of official code of ordinance books in a timely fashion.
 - (7) Keep a true record of all ordinance amendments and histories and in accordance with Title I, §10.20.
 - (8) Keep the original of all ordinances in a book and/or suitable electronic archive especially provided for that purpose.
 - (9) Periodically audit all official ordinance book in order to insure that they are maintained current.
 - (10) Act as custodian for all the books, papers, records and journals of the Board.
 - (11) Perform other duties as may be required by law or by the Board. ('79 Code, § 2-2001)(Am. Ord. passed 4-10-01)

Recode Approval Date: 11 Aug 2009

chapter 31 rev Aug 09.doc

Friday, August 14, 2009

Title III Chapter 31
Town Officials

- (C) Reference: Duties of Clerk specified, [G.S. § 160A-171 minutes to be kept, G.S. § 160A-72] Town of Calabash, job description Town Clerk.

§31.16 Town Attorney

- (A) The Board of Commissioners shall appoint a Town Attorney whose duties shall be:
- (1) Prosecute or defend any or all suits or actions at law or equity to which the town may be a party, or in which it may be interested, or which may be brought against, or by, any officer in the town or in the capacity of the person as an officer of the town;
 - (2) See to full enforcement of all judgments or decrees rendered or entered in favor of the town.
 - (3) See to the completion of all special assessment proceedings and condemnation proceedings.
 - (4) Draft or review any contract, lease or other document or instrument to which the town may be a party, and approve all ordinances and resolutions to the board as to form.
 - (5) At the request of the Board, draft ordinances covering any subjects within the power of the town.
 - (6) Attend meetings of the Board upon request.
 - (7) Perform any other duties required of him/her by other laws and ordinances. ('79 Code, § 2-2002)

- (B) Statutory Reference: Duties of the attorney; [G.S. § 160A-173]

§31.17 Tax Collector

- (A) The Tax Collector is appointed by law and reports directly to the Board of Commissioners.
- (B) Appointment and Term: The Board of Commissioners shall appoint a tax collector to serve for an indefinite term and until resignation of the incumbent or the removal by the Board of Commissioners and until his/her successor has been appointed and qualified.
- (C) Qualifications: The Board of Commissioners shall appoint as tax collector a person of character and integrity whose experience in business and collection work is satisfactory to the Board of Commissioners.
- (D) Bond: No tax collector shall be allowed to begin his duties until he/sheshall have furnished bond conditioned upon his honesty and faithful performance in such amount as the Board of Commissioners may prescribe. A tax collector shall not be permitted to collect any taxes not covered by his bond, nor shall a tax collector be permitted to continue collecting taxes after his bond has expired without renewal.
- (E) Compensation. – The compensation and expense allowances of the tax collector shall be fixed by the Board of Commissioners.
- (F) Alternative to Separate Office of Tax Collector. – Pursuant to Article VI, Sec. 9, of the North Carolina Constitution, the office of tax collector may be an office that may be held concurrently with any appointive or elective office other than those hereinafter designated, and the Board of Commissioners may appoint as tax collector any appointive or elective officer who meets the personal and bonding requirements established by this section.
- (1) A member of the Board of Commissioners of a taxing unit may not be appointed tax collector, nor may the duties of the office be conferred upon him.
 - (2) A person appointed or elected as the treasurer or chief accounting officer of a taxing unit may not be appointed tax collector, nor may the duties of the office of tax collector be conferred upon him/her except with the written

Recode Approval Date: 11 Aug 2009

chapter 31 rev Aug 09.doc
Friday, August 14, 2009

Title III Chapter 31 Town Officials

permission of the secretary of the Local Government Commission who, before giving his permission, shall be satisfied that the unit's internal control procedures are sufficient to prevent improper handling of public funds.

- (G) Deputy Tax Collectors. – The Board of Commissioners is authorized to appoint one or more deputy tax collectors and to establish their terms of office, compensation, and bonding requirements. A deputy tax collector shall have authority to perform, under the direction of the tax collector, any act that the tax collector may perform unless the Board of Commissioners appointing the deputy specifically limits the scope of the deputy's authority.
- (H) Oath.: Every tax collector and deputy tax collector, as the holder of an office, shall take the oath required by Article VI, § 7 of the North Carolina Constitution with the following phrase added to it: "that I will not allow my actions as tax collector to be influenced by personal or political friendships or obligations, ". The oath must be filed with the Town Clerk.
- (I) Tax Collector duties:
 - (1) To employ all lawful means to collect all property, license, privilege, and franchise taxes with which he/she is charged by the governing body.
 - (2) To submit to the governing body at each of its regular meetings a report of the amount he/she has collected on each year's taxes with which he/she is charged, the amount remaining uncollected, and the steps he/she is taking to encourage or enforce payment of uncollected taxes.
 - (3) To give such bond as may be required of him/her by the Board of Commissioners under the provisions of G.S. 105-349.
 - (4) To perform such duties in connection with the preparation of the tax records and tax receipts as the governing body may direct under the provisions of G.S. 105-319 and 105-320.
 - (5) To keep adequate records of all collections he/she makes.
 - (6) To account for all moneys coming into his hands in such form and detail as may be required by the chief accounting officer of the taxing unit.
 - (7) To make settlement at the times required by G.S. 105-373 and at any other time the governing body may require him/her to do so.
 - (8) To send bills or notices of taxes due to taxpayers if instructed to do so by the governing body.
 - (9) To visit delinquent taxpayers to encourage payment
 - (10) Make a settlement at the end of each fiscal year and report to the Board the results of this settlement before being charged with the collection of the current year taxes.
 - (11) Perform other duties required by law; or as the Board may direct. ('79 Code, § 2-2003).
- (J) Reference: Duties of tax collector; [G.S. §§ 105-349 and 105-350], Town of Calabash, job description Tax Collector.

§31.18 Finance Director

- (A) The Board of Commissioners shall provide for the appointment of a Commissioner who shall be the chief finance officer of the town. The Finance Director shall serve for an indefinite term and until resignation of the incumbent or the removal by the Board of Commissioners.
- (B) The duties of the Finance Director shall be to;
 - (1) He/she shall keep the accounts of The Town of Calabash in accordance with generally accepted principles of governmental accounting and the rules and regulations of the Commission.

Recode Approval Date: 11 Aug 2009

chapter 31 rev Aug 09.doc
Friday, August 14, 2009

Title III Chapter 31 Town Officials

- (2) He/she shall receive and disburse all funds of The Town of Calabash in strict compliance with statute requirements, the budget ordinance, and each project ordinance and shall pre-audit obligations and disbursements as required by statutes.
 - (3) Countersign and pre-audit all checks, drafts, contracts, purchase orders or other documents obligating town funds unless physically absent from the town; then the Mayor must act in behalf of the incumbent. (2009 code amended 1/08/08)
 - (4) Report to the Board concerning the finances of the town, as they may require
 - (5) He/she shall maintain all records concerning the bonded debt and other obligations of The Town of Calabash, determine the amount of money that will be required for debt service or the payment of other obligations during each fiscal year, and maintain all sinking funds (funds which are accumulated in anticipation of a known, or anticipated future expenditure).
 - (6) He/she shall receive and deposit all moneys accruing to The Town of Calabash, or supervise the receipt and deposit of money by other duly authorized officers or employees.
 - (7) Supervise the investment of idle funds.
 - (8) Perform other duties designed by the general statutes, the Town Charter or by the Board. ('79 Code, § 2-2004).
- (C) Except as otherwise provided by law, all checks or drafts on an official depository shall be signed by the Finance Director or a properly designated deputy finance director and countersigned by the Mayor or other authorized member of the Board of Commissioners.
- (D) The Board of Commissions has authority to issue rules and regulations having the force of law governing procedures for the receipt, deposit, investment, transfer, and disbursement of money and other assets by units of The Town of Calabash and may inquire into and investigate the internal control procedures of The Town of Calabash. The Board of Commissions may require any modifications in internal control procedures which, in the opinion of the Commission, are necessary or desirable to prevent embezzlements or mishandling of public moneys.
- (E) Reference: Duties of the Finance Officer, [G.S. § 159-25] Fiscal control generally, [G.S. § 159-7 et seq.] Town of Calabash, job description Finance Director.

§31.19 Budget Officer

- (A) The Board of Commissioners shall appoint a budget officer to serve at the will of the Board of Commissioners. Unless otherwise designated, the Budget Officer shall be the Town Administrator.
- (B) The budget officer shall serve for an indefinite term and until resignation of the incumbent or the removal by the Board of Commissioners.
- (C) Duties
- (1) Preparation and submission of budget and budget message.
 - a. Upon receipt of the budget requests and revenue estimates and the financial information supplied by the finance officer and department heads, the budget officer shall prepare a budget for consideration by the governing board in such form and detail as may have been prescribed by the budget officer or the governing board not later than June 1.
 - b. The budget and budget message should be submitted at a formal meeting of the board. The budget message should contain a concise explanation of the governmental goals fixed by the budget for the budget year, should explain important features of the activities anticipated in the budget,

Recode Approval Date: 11 Aug 2009

chapter 31 rev Aug 09.doc
Friday, August 14, 2009

Title III Chapter 31 Town Officials

should set forth the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and should explain any major changes in fiscal policy

- c. In each year in which a general reappraisal of real property has been conducted, the budget officer shall include in the budget, for comparison purposes, a statement of the revenue-neutral property tax rate for the budget.

(D) Reference: GS 159-9 and -11, budget stages GS159-10 through -13.

§31.20 Finance Officer

- (A) The Finance Officer shall serve for an indefinite term and until resignation of the incumbent or the removal by the Board of Commissioners.
- (B) Grant of authority. Subject to the restrictions and conditions hereinafter provided, when purchasing apparatus, supplies, materials or equipment for use by the town, in addition to such authority as may be provided by law and/or otherwise delegated by the Board of Commissioners, the Finance Officer shall have authority to:
 - (1) Prepare, or cause to be prepared, plans and/or specifications setting forth a complete description of the item(s) to be purchased and the characteristics, features and/or requirements therefore.
 - (2) Include, where appropriate, in specifications for the item(s) to be purchased an opportunity for bidders as trade-in specified property owned by the town.
 - (3) Advertise, or otherwise secure bids, for such item(s), if required under applicable laws.
 - (4) As directed by the Board, the incumbent shall award contracts for the purchase of the item(s) and, where applicable, award contracts for the purchase of the item(s) and sale trade-in property.
 - (5) As directed by the Board, the incumbent shall reject bids.
 - (6) As directed by the Board, the incumbent shall re-advertise to receive bids.
 - (7) As directed by the Board, the incumbent shall waive bid bond or deposit requirements.
 - (8) Waive performance and payment bond requirements.
 - (9) Execute and deliver the purchase contract(s).
- (C) Report. At the first meeting of the Board of Commissioners following the award of any contract(s) pursuant to this section, the Finance Officer shall submit a report to the Board of Commissioners summarizing the bids received and the contract(s) awarded. Such report shall be included in the minutes of the meeting as which it is received.
- (D) Extent of Authority. Except in cases of sole source purchases pursuant to G.S. § 143-129(f), and cases of purchase from established contracts pursuant to G.S. § 143-129(g), unless otherwise provided by law, the provisions of this section shall apply to the purchase of apparatus, supplies, materials or equipment required for use by the town.
- (E) No limitation of Other Authority. The provisions of this section are no intended to limit, restrict or revoke, in a manner, authority otherwise granted and/or delegated to the Finance Officer Statue, law or action of the Board of Commissioners.
- (F) Appropriation Required. No purchase shall be made by the Finance Officer under authority of this section unless an appropriation for such purpose has been authorized in an annual budget, or by supplemental appropriation or budget appropriation amendment duly adopted by the Board of Commissioners.
- (G) Application of General Statutes. In acting pursuant to the authority delegated by this chapter, the Finance Officer shall comply with the requirements of G.S. Ch.

Recode Approval Date: 11 Aug 2009

chapter 31 rev Aug 09.doc
Friday, August 14, 2009

Title III Chapter 31 Town Officials

143, Art. 8, as from time to time amended, modified, supplemented, revised or suspended, to the same extent as would have otherwise applied to the Board of Commissioners.

- (H) Authority. This section is enacted to the pursuant to the provisions of G.S. § 143-129(a). (Ord. passed 3-10-98).

§31.21 Town Administrator

- (A) The Town Board may hire a Town Administrator who shall be the Chief Administrator of the town.

- (1) Town Administrator Authority.
 - a. The town operates under the Mayor-Counsel form of government. The town provides for the appointment of a Town Administrator at the discretion of the Board of Commissioners.
 - b. The Town Administrator shall be responsible to the Mayor and Board of Commissioners for administrating all municipal affairs placed in his charge by them.
 - c. In accordance with the pleasures of the Board of commissioners the powers and duties of the Town Administrator are herby determined, as provided below.
 - 1 Recommend appointment or removal, to the Board of Commissioners, all town officers and town employees not elected by the people, and whose appointment or removal is not otherwise provided for by law, except the Town Attorney, in accordance with such general personnel rules, regulations, policies, and ordinances as the Board of commissioners may adopt.
 - 2 Direct and supervise the administration of all departments, offices, and agencies of the town, subject to the general direction and control of the board of commissioners, generally informed of the workings and activities of the departments.
 - 3 Attend all meetings of the Board of Commissioners and recommend any measures that the incumbent deems expedient.
 - 4 See that all laws of the town, the charter, the ordinances, resolutions, and regulations of the Board of Commissioners are faithfully executed within the town.
 - 5 Prepare in work sessions with the Board of Commissioners and the Finance Officer the annual budget and capital program not later than April 1 each year. The incumbent shall then submit the annual budget and capital program in open session not later than regular May meeting of the Board of Commissioners.
 - 6 Submit annually to the Board of Commissioners and make available to the public a complete report on the finances and administrative activities of the town as of the end of the fiscal year.
 - 7 Make any other reports that the Board of Commissioners may require concerning operations of the town departments, offices, and agencies subject to his direction.
 - 8 Have the authority to expend funds on an approved project ordinance up to \$10,000 without prior approval of the Board of Commissioners according to the terms and conditions of the annual budget ordinance and their financial policies adopted by

Recode Approval Date: 11 Aug 2009

chapter 31 rev Aug 09.doc
Friday, August 14, 2009

Title III Chapter 31 Town Officials

the town Board of Commissioners. The incumbent shall report to the Board of Commissioners no later than the next regularly scheduled meeting each and every expenditure made without prior approval of the Board of Commissioners.

- 9 Perform any other duties that may be required or authorized by the Town Board of Commissioners.
 - d. Interim Town Administrator. When the position of the Town Administrator is vacant the Board of Commissioners shall designate a qualified person to exercise the authorities and perform the duties of the Town Administrator until the vacancy is filled, or until the Board of Commissioners remove the interim Administrator.
- (2) Reference: [GS 160A-155], Town of Calabash, job description Town Administrator

Recode Approval Date: 11 Aug 2009

chapter 31 rev Aug 09.doc
Friday, August 14, 2009

- - -