

TOWN OF IRVINGTON
RESOLUTION DESIGNATING THE BUDGET & FINANCE COMMITTEE AS
AUTHORIZED FINANCE OFFICERS
2025-17.TC

WHEREAS, the Town of Irvington collects local taxes authorized by the Code of Virginia, including but not limited to meals taxes, transient occupancy taxes, and other revenues adopted by town ordinance; and

WHEREAS, § 58.1-3 of the Code of Virginia requires that all tax returns, reports, and information relating to the transactions, property, income, or business of any person remain confidential, and may be disclosed only to the proper officers or employees of the locality, or to other persons expressly authorized by law; and

WHEREAS, the Town of Irvington does not maintain a full-time Finance Director, and its **Budget & Finance Committee** has been established by the Town Council to provide oversight of revenues, deposits, and financial management on behalf of the Council; and

WHEREAS, it is necessary for the Committee, in carrying out its assigned duties and in developing the town's annual budget, to have access to certain confidential tax collection records maintained by the Clerk, Treasurer, or other authorized tax official;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE TOWN OF IRVINGTON:

1. **Designation.** The **Budget & Finance Committee**, acting through its duly appointed members, is hereby designated as performing the duties of the Town's **finance officers** for purposes of revenue oversight and audit, and shall be deemed "proper officers or employees" of the Town within the meaning of § 58.1-3 of the Code of Virginia when engaged in such duties.
2. **Access to Records.** The Committee may review confidential tax information and supporting documentation to the extent reasonably necessary to perform its official oversight duties, and as provided by this Resolution.
3. **Confidentiality Requirement.** Each Committee member shall execute a **Confidentiality Acknowledgment** (attached) affirming that all taxpayer-specific information reviewed is confidential under Virginia law, and that no member shall disclose such information except as authorized by law.
4. **Scope of Use.** Taxpayer information shall be used solely for internal town oversight and audit purposes. Aggregate or summary data may be shared publicly, but individual taxpayer information shall not be disclosed in public meetings, reports, or any other forum.

5. **Safeguarding of Records.** The Clerk or designated custodian shall control access to tax records and ensure that all original tax filings remain secure.
6. **Duration.** This designation shall remain in effect until amended or repealed by the Town Council.

Adopted this 13th day of November, 2025 by the Council of the Town of Irvington, Virginia.

Certification

I, Julie Harris, Mayor, do hereby certify that Resolution 2025-17 was adopted at the November 13, 2025 Meeting, at which a quorum was present and voting. Motion made by XX. Seconded by XX. The vote was:

IN FAVOR

OPPOSED

ABSTAIN

M.C. Bradley
M.W. Cline
W. Nunnally
P. Robinson
S. Van Saun
F. Westbrook

Julie Harris, Mayor

Attest:

Charles Dyson, Town Clerk



Confidentiality Acknowledgment for Budget & Finance Committee Members

Town of Irvington

I, _____, am a member of the Town of Irvington's Budget & Finance Committee.

In the course of my official duties, I may have access to information concerning local taxpayers, including tax returns, reports, or other data relating to the Town's Meals Tax, Occupancy Tax, or other revenue of the Town that is subject to confidentiality laws.

I acknowledge that such information is **confidential** under § 58.1-3 of the Code of Virginia and the Town Council Resolution No. 2025-17 designating the Committee as authorized finance officers.

I hereby agree that:

1. I will use any taxpayer information only for official town purposes directly related to my duties on the Committee.
2. I will not disclose or discuss any taxpayer-specific information with any person except as authorized by law or by the Town Council.
3. I will safeguard all confidential records from unauthorized access or disclosure.
4. I understand that unlawful disclosure of tax information may subject me to penalties under state law and removal from my position on the committee.

Signed this ____ day of _____ 20__.

Signature: _____

Printed Name: _____

Witness: _____

(Town Clerk or Authorized Official)