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# WEST VIRGINIA LEGISLATURE



(By Senator Kuscin, Mr. RESIDENT, ET M

YARCH 9. PASSED 1996 In Effect MINETY Draw FRan Passage

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# COMMITTEE SUBSTITUTE FOR

# Senate Bill No. 382

(SENATORS TOMBLIN, WOOTON, JACKSON, WAGNER, MANCHIN, ANDERSON, BAILEY, SCHOONOVER, PLYMALE, DITTMAR AND YODER, *original sponsors*)

[Passed March 9, 1996; in effect ninety days from passage.]

AN ACT to repeal sections five and six, article seven, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend and reenact sections one, three, four and six-b of said article; and to amend and reenact section seventeen, article one, chapter eleven-a all relating to the classification of counties and the compensation of elected county officials and county commissioners as related to the classification system.

Be it enacted by the Legislature of West Virginia:

That sections five and six, article seven, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; and that sections one, three, four and

six-b of said article, be amended and reenacted; and that section seventeen, article one, chapter eleven-a, be amended and reenacted, all to read as follows:

# **CHAPTER 7. COUNTY COMMISSION AND OFFICERS.**

### ARTICLE 7. TRAINING PROGRAMS FOR COUNTY EMPLOYEES, ETC.; COMPENSATION OF ELECTED COUNTY OFFICIALS; COUNTY ASSISTANTS, DEPUTIES AND EMPLOYEES, THEIR NUMBER AND COMPENSATION.

# §7-7-1. Legislative findings and purpose.

1 The Legislature finds and declares that the county 2 officials' association, the county commissioners' association, the prosecuting attorneys' association, the county 3 clerks' association, the assessors' association, the sheriffs 4 5 association and the circuit clerks association approached the Legislature requesting that the state's fifty-five 6 counties be reclassified and requested that all county 7 officials be given increases in compensation. Inasmuch 8 9 as these various county associations have better insight into the needs at the county level, the Legislature finds 10 that there is a need to reclassify the fifty-five counties 11 12 into groups which more accurately reflect the assessed valuations of property of all classes in the counties and 13 14 to provide increases in compensation to the various county officials to reflect the class of county by which 15 16 they are employed.

17 The Legislature hereby further finds that it has consistently and annually imposed upon the county commis-18 19 sioners, sheriffs, county and circuit clerks, assessors and 20prosecuting attorneys in each county broad, new and 21 additional duties by the enactment of new provisions and 22 amendments to this code. The new and additional duties 23imposed upon the aforesaid county officials by these 24 enactments are such that they would justify the increases 25in compensation as provided in section four of this 26article, without violating the provisions of section 38, 27 article VI of the Constitution of West Virginia.

28 The Legislature hereby further finds that there are, 29 from time to time, additional duties imposed upon all county officials through the acts of the Congress of the
United States, and that such acts constitute new and
additional duties for county officials and, as such, justify
the increases in compensation as provided by section
four of this article, without violating the provisions of
section 38, article VI of the Constitution of West Virginia.

37 The Legislature hereby further finds that there is a 38 direct correlation between the total assessed property 39 valuations of a county on which the salary levels of the 40 county commissioners, sheriffs, county and circuit clerks, assessors and prosecuting attorneys are based, 41 42 and the new and additional duties that each of these officials is required to perform as they serve the best 43 44 interests of their respective counties. Inasmuch as the 45 reappraisal of the property valuations in each county has now been accomplished, the Legislature finds that a 46 47 change in classification of counties by virtue of increased property valuations will occur on an infrequent basis. 48 49 However, it is the further finding of the Legislature that 50 when such change in classification of counties does 51 occur, that new and additional programs, economic 52 developments, requirements of public safety and the 53 need for new services provided by county officials all 54 increase, that the same constitute new and additional 55 duties for county officials as their respective counties 56 reach greater heights of economic development, as 57 exemplified by the substantial increases in property 58 valuations and, as such, justify the increases in compen-59 sation provided in section four of this article, without 60 violating the provisions of section 38, article VI of the 61 Constitution of West Virginia.

The Legislature hereby further finds and declares that the amendments made by this act to this article are intended to modify the provisions of this article so as to cause the same to be in full compliance with the provisions of the Constitution of West Virginia, and to be in full compliance with the decisions of the supreme court of appeals of West Virginia.

# §7-7-3. Classification of counties for purpose of determining compensation of elected county officials.

(a) For the purpose of determining the compensation of
 elected county officials, the counties of the state of West
 Virginia are hereby grouped into seven classes based on
 their assessed valuation of property, all classes. These
 seven classes and the minimum and maximum valuation
 of property, all classes, established to determine the
 classification of each county are as follows:

8 9		Minimum Assessed Valuation of Property	Maximum Assessed Valuation of Property
10	Class	All Classes	All Classes
11	Class I	\$ 600,000,000	No Limit
12	Class II	\$ 450,000,000	\$ 599,999,999
13	Class III	\$ 200,000,000	\$ 449,999,999
14	Class IV	\$ 100,000,000	\$ 199,999,999
15	Class V	\$ 50,000,000	\$ 99,999,999
16	Class VI	\$ 15,000,000	\$ 49,999,999
17	Class VII	\$ 0	\$ 14,999,999

18 The assessed valuation of property, all classes, that 19 shall be used as the base to determine the class of a 20 county shall be the assessed valuation of property, all 21 classes, of the county as certified by the county assessor, 22 state auditor and county clerk prior to the twenty-ninth 23 day of March, one thousand nine hundred seventy-two.

24 Prior to the twenty-ninth day of March, one thousand nine hundred seventy-four, and each second year there-2526after, the county court [county commission] of each 27 county, shall determine if the assessed valuation of property, all classes, of the county, as certified by the  $\mathbf{28}$  $\mathbf{29}$ county assessor, state auditor and county clerk, is within the minimum and maximum limits of a class above or 30 31 below the class in which the county then is. If the 32 county court so determines, it shall record the new classification of the county with the state auditor and
state tax commissioner and record its action on its
county court [county commission] record.

The classification of each county shall be subject to 36 review by the state tax commissioner. He shall determine 37 if the classification of each county is correct based on the 38 final assessed valuation of property, all classes, certified 39 to him by the county assessor, state auditor and county 40 41 clerk. If he finds that a county is incorrectly classified he shall notify the county court [county commission] of 42 43 that county promptly of his finding and in any case shall notify the county court prior to the thirtieth day of June 44 of that current fiscal year. Any county court [county 45 46 commission] so notified shall correct its classification immediately and make any necessary corrections in the 47 salaries of its elected county officials for the next fiscal 48 49 Nothing in this section shall be construed as vear. 50 authorizing an increase in compensation except at such 51 time as the affected county officer begins a new term of 52 office.

53 (b) Effective the first day of July, one thousand nine hundred ninety-six, and thereafter, for the purpose of 54 55 determining the compensation of elected county officials, the counties of the state of West Virginia will be grouped 56 57 into ten classes based on their assessed valuation of 58 property, all classes. These ten classes and the minimum and maximum valuation of property, all classes, estab-59 60 lished to determine the classification of each county are 61 as follows:

62 63 64		Minimum Assessed Valuation of Property All Classes	Maximum Assessed Valuation of Property All Classes
65	Class I	\$ 2,000,000,000	No Limit
66	Class II	\$ 1,500,000,000	\$ 1,999,999,999
67	Class III	\$ 1,000,000,000	\$ 1,499,999,999
68	Class IV	\$ 700,000,000	\$. 999,999,999

69	Class V	\$ 600,000,000	\$ 699,999,999
70	Class VI	\$ 500,000,000	\$ 599,999,999
71	Class VII	\$ 400,000,000	\$ 499,999,999
72	Class VIII	\$ 300,000,000	\$ 399,999,999
73	Class IX	\$ 200,000,000	\$ 299,999,999
74	Class X	\$ -0-	\$ 199,999,999

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The assessed valuation of property, all classes, that shall be used as the base to determine the class of a county shall be the assessed valuation of property, all classes, of the county as certified by the county assessor, state auditor and county clerk prior to the twenty-ninth day of March, one thousand nine hundred ninety-six.

Prior to the twenty-ninth day of March, one thousand 81 nine hundred ninety-eight, and each second year there-82 after, the county commission of each county, shall 83 determine if the assessed valuation of property, all 84 classes, of the county, as certified by the county assessor, 85 state auditor and county clerk is within the minimum 86 and maximum limits of a class above or below the class 87 in which the county then is. If the county commission so 88 determines, it shall record the new classification of the 89 county with the state auditor and state tax commissioner 90 and record its action on its county commission record. 91

92 The classification of each county shall be subject to review by the state tax commissioner. He shall determine 93 94 if the classification of each county is correct based on the final assessed valuation of property, all classes, certified 95 to him by the county assessor, state auditor and county 96 clerk. If he finds that a county is incorrectly classified 97 98 he shall notify the county commission of that county property of his finding and in any case shall notify the 99 county prior to the thirtieth day of June of that current 100101 fiscal year. Any county commission so notified shall correct its classification immediately and make any 1.02necessary corrections in the salaries of its elected county 103

104 officials for the next fiscal year.

105 Notwithstanding the provisions of this article, when106 ever any other provision of this code refers to classifica107 tions of counties for purposes of imposing any right, duty
108 or responsibility, the classification system set forth in
109 subsection (a) of this section shall be utilized for deter110 mining the classification of a particular county.

# §7-7-4. Compensation of elected county officials and county commissioners for each class of county; effective date.

(a) (1) All county commissioners shall be paid compen-1 2 sation out of the county treasury in amounts and according to the schedule hereafter set forth for each class of 3 4 county as determined by the provisions of section three of this article: *Provided*. That as to any county having a 5 tribunal in lieu of a county commission, the county 6 commissioners of the county may be paid less than the 7 minimum compensation limits of the county commission 8 for the particular class of such county. 9

10	Class I	\$ 20,000
11	Class II	\$ 15,500
12	Class III	\$ 14,000
13	Class IV	\$ 10,000
14	Class V	\$ 7,000
15	Class VI	\$ 4,000

16 The compensation hereinabove provided shall be paid 17 on and after the first day of January, one thousand nine hundred eighty-five, to each county commissioner. 18 Within each county, every county commissioner whose 19 term of office commenced prior to the first day of 2021 January, one thousand nine hundred eighty-five, shall 22receive the same annual compensation as commissioners commencing a term of office on or after that date by 23  $\mathbf{24}$ virtue of the new duties imposed upon county commis-25 sioners pursuant to the provisions of chapter fifteen, acts

26 of the Legislature, first extraordinary session, one 27 thousand nine hundred eighty-three.

(2) For the purpose of determining the compensation to
be paid to the elected county officials of each county, the
following compensations for each county office by class
are hereby established and shall be used by each county
commission in determining the compensation of each of
their county officials other than compensation of members of the county commission:

35		County	Circuit			Prosecuting
36		Sheriff	Clerk	Clerk	Assessor	Attorney
37	Class I	\$24,200	\$31,300	\$31,300	\$24,200	\$41,500
38	Class II	\$24,200	\$28,000	\$28,000	\$24,200	\$39,500
39	Class III	\$24,200	\$28,000	\$28,000	\$24,200	\$30,000
40	Class IV	\$22,300	\$24,000	\$24,000	\$22,300	\$26,500
41	Class V	\$20,400	\$22,000	\$22,000	\$20,400	\$23,500
42	Class VI	\$17,200	\$17,200	\$17,200	\$17,200	\$17,000

Any county clerk, circuit clerk, joint clerk of the 43 county commission and circuit court, if any, county 44 assessor, sheriff and prosecuting attorney of a Class I 45 county, any assessor of a Class II and Class III county, 46 any sheriff of a Class II and Class III county and any 47 prosecuting attorney of a Class II county shall devote full 48 time to his or her public duties to the exclusion of any 49 other employment: Provided, That any public official, 50 whose term of office begins when his or her county's 51 classification imposes no restriction on his or her outside 52 53 activities, shall not be restricted on his or her outside activities during the remainder of the term for which he 54 or she is elected. The compensation hereinabove pro-55 56 vided shall be paid on and after the first day of January, one thousand nine hundred eighty-five, to each elected 57 county official. 58

59 In the case of a county that has a joint clerk of the 60 county commission and circuit court, the compensation of the joint clerk shall be fixed in an amount twenty-five
percent higher than the compensation would be fixed for
the county clerk if it had separate offices of county clerk
and circuit clerk.

65 The Legislature finds, as a fact, that the duties imposed 66 upon county clerks by the provisions of chapter sixty-67 four, acts of the Legislature, regular session, one thousand nine hundred eighty-two, and by chapter fifteen, 68 69 acts of the Legislature, first extraordinary session, one 70 thousand nine hundred eighty-three, constitute new and 71 additional duties for county clerks and as such justify the additional compensation provided in this section 72 without violating the provisions of section thirty-eight, 73 74 article VI of the Constitution of West Virginia.

75 The Legislature further finds as a fact that the duties imposed upon circuit clerks by the provisions of chapters 76 sixty-one and one hundred eighty-two, acts of the 77 Legislature, regular session, one thousand nine hundred 78 79 eighty-one, and by chapter sixty, acts of the Legislature, regular session, one thousand nine hundred eighty-three, 80 constitute new and additional duties for circuit clerks 81 and as such justify the additional compensation provided 82 83 by this section without violating the provisions of section thirty-eight, article VI of the Constitution of West 84 85 Virginia.

86 (b) Prior to the primary election in the year one thou-87 sand nine hundred ninety-two, and for the fiscal year beginning on the first day of July, one thousand nine 88 89 hundred ninety-two, or for any subsequent fiscal year if 90 the approval set out herein is not granted for any fiscal 91 year, and at least thirty days prior to the meeting to 92 approve the county budget, the commission shall provide notice to the public of the date and time of the meeting 93 94 and that the purpose of the meeting of the county commission is to decide upon their budget certification 95 to the tax department. Upon submission by the county 96 commission to the chief inspector division of the depart-97 98 ment of tax and revenue of a proposed annual budget

which contains anticipated receipts into the county's 99 general revenue fund, less anticipated moneys from the 100 101 unencumbered fund balance, equal to anticipated receipts into the county's general revenue fund, less 102 anticipated moneys from the unencumbered fund 103 104 balance and any federal or state special grants, for the immediately preceding fiscal year, plus such additional 105 amount as is necessary for payment of the increases in 106 the salaries set out herein and related employment taxes 107 over that paid for the immediately preceding fiscal year. 108 109 and upon approval thereof by the chief inspector, which 110 approval shall not be granted for any proposed annual 111 budget containing anticipated receipts which are unreasonably greater or lesser than that of the immediately 112 113 preceding fiscal year, for the purpose of determining the 114 compensation to be paid to the elected county officials of each county office by class are hereby established and 115 116 shall be used by each county commission in determining the compensation of each of their county officials: 117 118 *Provided*. That as to any county having a tribunal in lieu of a county commission, the county commissioners of the 119 county may be paid less than the minimum compensation 120 121 limits of the county commission for the particular class 122 of the county.

# 123 COUNTY COMMISSIONERS

124	Class I	\$ 24,000
125	Class II	\$ 18,600
126	Class III	\$ 16,800
127	Class IV	\$ 12,000
128	Class V	\$ 8,400

129 If the approval set out hereinabove is granted, the 130 compensation hereinabove provided shall be paid on and 131 after the first day of January, one thousand nine hundred 132 ninety-three, to each county commissioner. Within each 133 county, every county commissioner shall receive the 134 same annual compensation by virtue of the new duties 135 imposed upon county commissioners pursuant to the
136 provisions of chapter one hundred seventy-two, acts of
137 the Legislature, second regular session, one thousand
138 nine hundred ninety, and chapter five, acts of the
139 Legislature, third extraordinary session, one thousand
140 nine hundred ninety.

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OTHER ELECTRED OFFICIALS

141						
142		County	Circuit			Prosecuting
143		Sheriff	Clerk	Clerk	Assessor	Attorney
144	Class I	\$29,040	\$37,560	\$37,560	\$29,040	\$59,500
145	Class II	\$29,040	\$33,600	\$33,600	\$29,040	\$59,500
146	Class III	\$29,040	\$33,600	\$33,600	\$29,040	\$36,000
147	Class IV	\$26,760	\$28,800	\$28,800	\$26,760	\$31,800
148	Class V	\$24,480	\$26,400	\$26,400	\$24,480	\$28,200
149	Class VI	\$24,480	\$26,400	\$26,400	\$24,480	\$28,200

150 Any county clerk, circuit clerk, joint clerk of the 151 county commission and circuit court, if any, county assessor, sheriff and prosecuting attorney of a Class I 152 153 county, any assessor of a Class II and Class III county, 154 any sheriff of a Class II and Class III county and any 155 prosecuting attorney of a Class II county shall devote full 156 time to his or her public duties to the exclusion of any 157 other employment: Provided, That any public official, 158 whose term of office begins when his or her county's 159 classification imposes no restriction on his or her outside 160 activities, shall not be restricted on his or her outside 161 activities during the remainder of the term for which he 162 or she is elected. If the approval set out hereinabove is 163 granted, the compensation hereinabove provided shall be paid on and after the first day of January, one thousand 164 165 nine hundred ninety-three, to each elected county official. 166

167 In the case of a county that has a joint clerk of the 168 county commission and circuit court, the compensation 169 of the joint clerk shall be fixed in an amount twenty-five

percent higher than the compensation would be fixed for
the county clerk if it had separate offices of county clerk
and circuit clerk.

173 Prior to the primary election in the year one thousand nine 174 hundred ninety-two, in the case of a Class III, Class IV or Class V county which has a part-time prosecuting attorney. 175176 the county commission may find that such facts and circum-177 stances exist that require the prosecuting attorney to devote 178 full time to his or her public duties for the four-year term, 179beginning the first day of January, one thousand nine 180 hundred ninety-three. If the county commission makes such 181 a finding, it may by proper order adopted and entered, 182 require the prosecuting attorney who takes office on the first 183 day of January, one thousand nine hundred ninety-three, to devote full time to his or her public duties and the county 184 185 commission shall then compensate said prosecuting attorney 186 at the same rate of compensation as that of a prosecuting 187 attorney in a Class II county.

188 For any county: (1) Which on and after the first day of 189 July, one thousand nine hundred ninety-four, is classi-190 fied as a Class II county; and (2) which prior to such date 191 was classified as a Class III, Class IV or Class V county 192 and maintained a part-time prosecuting attorney, the 193 county commission may elect to maintain the prosecut-194 ing attorney as a part-time prosecuting attorney: Provided. That prior to the first day of January, one 195 196 thousand nine hundred ninety-six, the county commis-197 sion shall make a finding, by proper order and entered, 198 whether to maintain a full-time or part-time prosecuting 199 attorney. The part-time prosecuting attorney shall be 200 compensated at the same rate of compensation as that of 201 a prosecuting attorney in the class for the county prior to 202being classified as a Class II county.

(c) Prior to the primary election in the year one thousand nine hundred ninety-six, and for the fiscal year
beginning on the first day of July, one thousand nine
hundred ninety-six, or for any subsequent fiscal year if
the approval set out herein is not granted for any fiscal

year, and at least thirty days prior to the meeting to 208approve the county budget, the commission shall provide 209 210 notice to the public of the date and time of the meeting 211 and that the purpose of the meeting of the county 212 commission is to decide upon their budget certification 213 to the tax department. Upon submission by the county 214 commission to the chief inspector division of the depart-215 ment of tax and revenue of a proposed annual budget 216 which contains anticipated receipts into the county's 217 general revenue fund, less anticipated moneys from the 218 unencumbered fund balance, equal to anticipated 219 receipts into the county's general revenue fund, less 220 anticipated moneys from the unencumbered fund 221 balance and any federal or state special grants, for the 222 fiscal year beginning the first day of July, one thousand 223 nine hundred ninety-six, plus such additional amount as 224 is necessary for payment of the increases in the salaries 225 set out herein and related employment taxes over that 226 paid for the immediately preceding fiscal year, and upon 227 approval thereof by the chief inspector, which approval 228 shall not be granted for any proposed annual budget 229 containing anticipated receipts which are unreasonably 230 greater or lesser than that of the immediately preceding 231fiscal year for the purpose of determining the compensa-232 tion to be paid to the elected county officials of each 233county office by class are hereby established and shall be 234 used by each county commission in determining whether 235county revenues are sufficient to pay the compensation 236 mandated herein for their county officials: *Provided*, 237 That as to any county having a tribunal in lieu of a county commission, the county commissioners of the 238 county may be paid less than the minimum compensation 239 240limits of the county commission for the particular class 241 of the county: Provided, however, That should there be 242 an insufficient projected increase in revenues to pay the 243compensation and related employment taxes mandated 244 herein, then the compensation of that county's elected 245 officials shall remain at the level in effect at the time 246certification was sought.

247	COUNTY COMMISSIONERS					
248	Class I	\$ 28,000				
249	Class II	\$ 27,500				
250	Class III	\$ 27,000				
251	Class IV	\$ 26,500				
252	Class V	\$ 26,000				
253	Class VI	\$ 21,500				
254	Class VII	\$ 21,000				
255	Class VIII	\$ 19,000				
256	Class IX	\$ 18,500				
257	Class X	\$ 15,000				

The compensation hereinabove provided shall be paid 258on and after the first day of January, one thousand nine 259hundred ninety-seven, to each county commissioner. 260Within each county, every county commissioner whose 261term of office commenced prior to or on or after the first 262day of January, one thousand nine hundred ninety-263264seven, shall receive the same annual compensation by virtue of legislative findings of extra duties as set forth 265 266in section one of this article.

For the purpose of determining the compensation to be paid to the elected county officials of each county, the following compensations for each county office by class are hereby established and shall be used by each county commission in determining the compensation of each of their county officials other than compensation of members of the county commission:

# 274 OTHER ELECTED OFFICIALS

275		County	Circuit			Prosecuting
276		Sheriff	Clerk	Clerk	Assessor	Attorney
$277 \\ 278$	Class I Class II				\$34,000 \$33,500	

279	Class III	\$33,250	\$40,500	\$40,500	\$33,250	\$72,000
280	Class IV	\$33,000	\$40,250	\$40,250	\$33,000	\$70,000
281	Class V	\$32,750	\$40,000	\$40,000	\$32,750	\$68,000
282	Class VI	\$32,500	\$37,500	\$37,500	\$32,500	\$45,000
283	Class VII	\$32,250	\$37,000	\$37,000	\$32,250	\$43,000
284	Class VIII	\$32,000	\$36,500	\$36,500	\$32,000	\$41,000
285	Class IX	\$31,750	\$36,000	\$36,000	\$31,750	\$38,000
286	Class X	\$29,000	\$32,000	\$32,000	\$29,000	\$35,000

287 The compensation hereinabove provided shall be paid 288on and after the first day of January, one thousand nine 289 hundred ninety-seven, to each elected county official. 290 Any county clerk, circuit clerk, joint clerk of the county 291commission and circuit court, if any, county assessor or 292 sheriff of a Class I through Class V county, inclusive, any 293 assessor or any sheriff of a Class VI through Class IX 294 county, inclusive, shall devote full time to his or her 295 public duties to the exclusion of any other employment: 296 *Provided*, That any public official, whose term of office 297 begins when his or her county's classification imposes no 298 restriction on his or her outside activities, shall not be 299 restricted on his or her outside activities during the 300 remainder of the term for which he or she is elected.

301 In the case of a county that has a joint clerk of the 302 county commission and circuit court, the compensation 303 of the joint clerk shall be fixed in an amount twenty-five 304 percent higher than the compensation would be fixed for 305 the county clerk if it had separate offices of county clerk 306 and circuit clerk.

307 Any prosecuting attorney of a Class I through Class V 308 county, inclusive, shall devote full time to his or her 309 public duties to the exclusion of any other employment: 310 *Provided*, That any county which under the prior provi-311 sions of this section was classified as a Class II county 312 and elected to maintain a part-time prosecutor may 313 continue to maintain a part-time prosecutor, until such

time as the county commission, on request of the 314 part-time prosecutor, approves and makes a finding, by 315 proper order entered, that the prosecuting attorney shall 316 317 devote full time to his or her public duties. The county commission shall then compensate said prosecuting 318 319 attorney at the same rate of compensation as that of a 320 prosecuting attorney in a Class V county: Provided, 321 however. That any county which under the prior provi-322 sions of this section was classified as a Class II county 323 and which did not elect to maintain a part-time prosecutor shall maintain a full-time prosecuting attorney and 324 shall compensate said prosecuting attorney at the same 325 rate of compensation as that of a prosecuting attorney in 326 327 a Class V county: Provided further, That, until the first day of January, two thousand one, when a vacancy 328 occurs in the office of prosecuting attorney prior to the 329 330 end of a term, the county commission of a Class IV or 331 Class V county may elect to allow the position to become 332 part-time for the end of that term, and thereafter the 333 position of prosecuting attorney shall become full-time.

# §7-7-6b. Additional compensation of assessors according to county classification.

1 For the purpose of determining the additional compen-2 sation to be paid to the county assessor of each county 3 for the additional duties provided by section six-a of this article, the following compensations for each county 4 assessor by class, as provided in section three of this 5 6 article, are hereby established and shall be used by each 7 county commission in determining the compensation of 8 each county assessor; for assessors in Class I - V counties, inclusive, fifteen thousand dollars; for assessors in 9 Class VI and VII counties, ten thousand dollars; for 10 assessors in Class VIII and IX counties, nine thousand 11 12 dollars; for assessors in Class X counties, six thousand 13 five hundred dollars.

Notwithstanding this section or any other section of 14 the code to the contrary, in no event shall the additional 15 compensation paid to the county assessors for perfor-16

- 17 mance of additional duties as provided in section six-a
- 18 of this article be less than the additional compensation
- 19 such county assessors received on the first day of Janu-
- 20 ary, one thousand nine hundred seventy-six.

# CHAPTER 11A. COLLECTION AND ENFORCEMENT OF PROPERTY TAXES.

# ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES. §11A-1-17. Sheriff's commission for collection.

After the sheriff has collected eighty-five per cent of 1 2 the combined total of all taxes assessed on real and 3 personal property, he shall, in addition to the salary and compensation now authorized by law, be allowed a 4 5 commission as follows: Two and one-half percent on the 6 remainder of the taxes actually collected up to ninety 7 percent of the combined total of all taxes assessed on 8 real and personal property, three and one-half percent of the remainder collected above ninety percent and up to 9 ninety-five percent of the combined total of all taxes 10 assessed on real and personal property, and five percent 11 12 on the remainder of taxes collected above ninety-five 13 percent of the combined total of all taxes assessed on real and personal property. In all cases the taxes col-14 lected on which any commission shall be paid will be 15 exclusive of interest and charges thereon, if the collec-16 17 tion be made before the delinquent list has been ap-18 proved by the county commission: Provided, That the 19 total amount of commissions paid to any sheriff shall not 20 exceed the sum of fifteen thousand dollars in any one year. The commission so allowed shall be determined by 2122 the county court and charged against the various funds 23 for which the taxes are collected.

That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within .. this the..... na day of ..... 1996. Governor

PRESENTED TO THE GOVERNOR Date 3/28/0 46 Time \_ 9.45