1	ENGROSSED
2	COMMITTEE SUBSTITUTE
3	FOR
4	COMMITTEE SUBSTITUTE
5	FOR
6	Senate Bill No. 379
7	(By Senators Miller, Blair, Boley, Cann, Cookman, Fitzsimmons,
8	Kirkendoll, Stollings, Snyder, Kessler (Mr. President) and
9	Plymale)
10	<del></del>
11	[Originating in the Committee on Finance;
12	reported February 21, 2014.]
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15	
16 <i>I</i>	A BILL to amend and reenact $\$7-7-3$ , $\$7-7-4$ and $\$7-7-6$ b of the Code
17	of West Virginia, 1931, as amended, all relating to counties;
18	reclassifying counties from ten classes to five classes;
19	authorizing an increase in the salaries of county
20	commissioners and elected county officials; clarifying that
21	the salary increases for county commissioners and elected
22	county officials take effect with the new term of office;
23	providing that the State Auditor shall not be held liable for
24	relying upon information and data provided by a county

- 1 commission in certifying a county's annual budget; and
- 2 clarifying assessors' additional compensation classifications.
- 3 Be it enacted by the Legislature of West Virginia:
- 4 That \$7-7-3, \$7-7-4 and \$7-7-6b of the Code of West Virginia,
- 5 1931, as amended, be amended and reenacted, all to read as follows:
- 6 ARTICLE 7. COMPENSATION OF ELECTED COUNTY OFFICIALS.
- $7 \ \$7-7-3$ . Classification of counties for purpose of determining
- 8 compensation of elected county officials.
- 9 (a) Effective July 1, 1996, and thereafter, for the purpose of
  10 determining the compensation of elected county officials, the
  11 counties of the State of West Virginia will be grouped into ten
  12 classes based on their assessed valuation of property, all classes.
  13 These ten classes and the minimum and maximum valuation of
  14 property, all classes, established to determine the classification

15 of each county are as follows:

16	Minimum Assessed	Maximum Assessed
17	Valuation of Property	Valuation of Property
18 Class	All Classes	All Classes
19 Class I	\$2,000,000,000	No Limit
20 Class II	\$1,500,000,000	\$1,999,999,999
21 Class III	\$1,000,000,000	\$1,499,999,999
22 Class IV	\$ 700,000,000	\$ 999,999,999
23 Class V	\$ 600,000,000	\$ 699,999,999
24 Class VI	\$ 500,000,000	\$ 599,999,999

1	Class VII	\$ 4	00,000,000	\$ 499,999,999
2	Class VIII	\$ 3	00,000,000	\$ 399,999,999
3	Class IX	\$ 2	00,000,000	\$ 299,999,999
4	Class X	\$	-0-	\$ 199,999,999

(b) Effective July 1, 2014, and thereafter, for the purpose of determining the compensation of elected county officials, the counties of the State of West Virginia will be grouped into five classes based on their assessed valuation of property. These five

9 classes and the minimum and maximum valuation of property, all

10 classes, established to determine the classification of each county

## 11 are as follows:

12		Minimum Assessed	Maximum Assessed
13		Valuation of Property	Valuation of Property
14	<u>Class</u>	All Classes	<u>All Classes</u>
15	Class I	\$8,000,000,000	No Limit
16	Class II	\$2,000,000,000	<u>\$7,999,999,999</u>
17	Class III	\$ 600,000,000	\$1,999,999,999
18	Class IV	<u>\$ 400,000,000</u>	<u>\$ 599,999,999</u>
19	<u>Class V</u>	\$ -0-	\$ 399,999,999

20 <u>(1) Before the increased salaries to be paid to the county</u>
21 <u>commissioners and the other elected county officials described in</u>
22 <u>section four of this article on and after July 1, 2014, are paid to</u>
23 the county commissioners and the elected county officials, the

24 <u>following requirements must be met:</u>

- (A) The Auditor has certified that the proposed annual county 1 2 budget for the fiscal year beginning July 1, 2014, has increased 3 over the previous fiscal year in an amount sufficient for the 4 payment of the increase in the salaries, and the related employment 5 taxes: Provided, That the Auditor may not approve the budget 6 certification for any proposed annual county budget containing 7 anticipated receipts which are unreasonably greater or lesser than 8 that of the previous year. For purposes of this subdivision, the 9 term "receipts" does not include unencumbered fund balance or 10 federal or state grants; and 11 (B) Each county commissioner or other elected official 12 described in this subsection in office on the effective date of the 13 increased salaries provided by this subsection who desires to 14 receive the increased salary has prior to that date filed in the 15 office of the clerk of the county commission his or her written 16 agreement to accept the salary increase. The salary for the person 17 who holds the office of county commissioner or other elected 18 official described in this subsection who fails to file the written agreement as required by this paragraph shall be the salary for 20 that office in effect immediately prior to the effective date of 21 the increased salaries provided by this subsection until the person 22 vacates the office or his or her term of office expires, whichever 23 first occurs.
- 24 (2) If there is an insufficient projected increase in revenues

- 1 to pay the increased salaries and the related employment taxes,
- 2 then the salaries of that county's elected officials and
- 3 commissioners shall remain at the level in effect at the time
- 4 certification was sought.
- 5 (b) (c) The assessed valuation of property, all classes, that
- 6 shall be used as the base to determine the class of a county shall
- 7 be the assessed valuation of property, all classes, of the county
- 8 as certified by the county assessor, State Auditor and county clerk
- 9 prior to March 29, 1996.
- 10 (c) (d) Prior to March 29, 1998, and each second year
- 11 thereafter, the county commission of each county shall determine if
- 12 the assessed valuation of property, all classes, of the county, as
- 13 certified by the county assessor, State Auditor and county clerk is
- 14 within the minimum and maximum limits of a class above or below the
- 15 <del>class in which the county then is</del> county's current classification.
- 16 If the county commission so determines, it shall record the new
- 17 classification of the county with the State Auditor and State Tax
- 18 Commissioner and record its action on its county commission record.
- 19 <del>(d)</del> (e) The classification of each county <del>shall be</del> is subject
- 20 to review by the State Auditor. He or she shall determine if the
- 21 classification of each county is correct based on the final
- 22 assessed valuation of property, all classes, certified to him or
- 23 her by the county assessor, State Auditor and county clerk. If he
- 24 or she finds that a county is incorrectly classified, he or she

1 shall notify the county commission of that county promptly of his 2 or her finding and in any case shall notify the county prior to 3 June 30 of that current fiscal year. Any county commission so 4 notified shall correct its classification immediately and make any 5 necessary corrections in the salaries of its elected county

6 officials for the next fiscal year.

- 7 (e) (f) Notwithstanding the provisions of this article,
  8 whenever any other provision of this code refers to classifications
  9 of counties for purposes of imposing any right, duty or
  10 responsibility, the classification system set forth in subsection
  11 (a) of this section shall be utilized for determining the
  12 classification of a particular county.
- 13 §7-7-4. Compensation of elected county officials and county

  14 commissioners for each class of county; effective

  15 date.
- (1) (a) The increased salaries to be paid to the county commissioners and the other elected county officials described in this subsection section on and after July 1, 2006, are set out in subdivisions (5) and (7) subsections (j) and (l) of this subsection section. Every county commissioner and elected county official in each county, whose term of office commenced prior to or on or after July 1, 2006, shall receive the same annual salary by virtue of the legislative findings of extra duties as set forth in section one of this article.

1	(b) Or	n or after J	uly 1, 201	4, the sala	aries to be	paid to the
2	county con	mmissioners	and the	other ele	cted count	y officials
3	described :	in this sect	ion are set	t out in s	ubsections	(c), (d) and
4	(e) of th	is section:	Provided,	That the	e salaries	set out in
5	subsections	s (c), (d) an	d (e) shall	l not take	effect unti	l the county
6	commissione	ers' or elect	ted county	officials	' new term	of office.
7	(C)					
8			COUNTY COM	MISSIONERS	<u>, , , , , , , , , , , , , , , , , , , </u>	
9	<u>(</u>	Class I			<u>\$42,000</u>	
10	<u>(</u>	Class II			\$41,000	
11	<u>(</u>	Class III			\$40,000	
12	<u>(</u>	Class IV			\$31 <b>,</b> 000	
13	<u>(</u>	Class V			<u>\$28,000</u>	
14	<u>(d)</u>					
15		<u>O'</u>	THER ELECTI	ED OFFICIA	<u>LS</u>	
16			County	<u>Circuit</u>		Prosecuting
17		<u>Sheriff</u>	Clerk	Clerk	<u>Assessor</u>	<u>Attorney</u>
18	<u>Class I</u>	<u>\$51,000</u>	<u>\$63,000</u>	\$63,000	<u>\$51,000</u>	\$109,000
19	<u>Class II</u>	\$50 <b>,</b> 000	\$62 <b>,</b> 000	\$62 <b>,</b> 000	<u>\$50,000</u>	\$108,000
20	<u>Class III</u>	<u>\$49,000</u>	\$61 <b>,</b> 000	\$61,000	\$49 <b>,</b> 000	<u>\$105,000</u>
21	<u>Class IV</u>	<u>\$48,000</u>	\$55 <b>,</b> 000	\$55,000	<u>\$48,000</u>	<u>\$ 95,000</u>
22	<u>Class V</u>	<u>\$47,000</u>	\$54 <b>,</b> 000	\$54,000	\$47 <b>,</b> 000	<u>\$ 93,000</u>
23	Any co	ounty clerk,	circuit cle	erk, county	y assessor c	or sheriff of
24	a Class I t	hrough Class	s III count	y, inclusi	ve, any ass	essor or any

- 1 sheriff of a Class IV through Class V county, inclusive, shall
- 2 devote full time to his or her public duties to the exclusion of
- 3 any other employment: Provided, That any public official, whose
- 4 term of office begins when his or her county's classification
- 5 imposes no restriction on his or her outside activities, may not be
- 6 restricted on his or her outside activities during the remainder of
- 7 the term for which he or she is elected.
- 8 (e) Notwithstanding provisions of this code to the contrary,
- 9 on or after July 1, 2016, any prosecutor that is employed by a
- 10 county on a part-time basis shall be paid a salary of \$57,500.
- 11  $\frac{(2)}{(2)}$  (f) Before the increased salaries, as set out in
- 12 subdivisions (5) and (7) of this subsection, are paid to the county
- 13 commissioners and the elected county officials, the following
- 14 requirements must be met:
- (A) (1) The Auditor has certified that the proposed annual
- 16 county budget for the fiscal year beginning the first days of July
- 17 1, 2006, has increased over the previous fiscal year in an amount
- 18 sufficient for the payment of the increase in the salaries set out
- 19 in subdivisions (5) and (7) of this subsection and the related
- 20 employment taxes: Provided, That the Auditor may not approve the
- 21 budget certification for any proposed annual county budget
- 22 containing anticipated receipts which are unreasonably greater or
- 23 lesser than that of the previous year. For purposes of this
- 24 subdivision subsection, the term "receipts" does not include

- 1 unencumbered fund balance or federal or state grants: Provided,
- 2 however, That the Auditor shall not be held liable for relying upon
- 3 information and data provided by a county commission in certifying
- 4 that county's annual budget; and
- 5 (B) (2) Each county commissioner or other elected county
- 6 official, described in this subsection section, in office on the
- 7 effective date of the increased salaries provided by this
- 8 subsection, who desires to receive the increased salary
- 9 has, prior to that date, filed in the office of the clerk of the
- 10 county commission his or her written agreement to accept the salary
- 11 increase. The salary for the person who holds the office of county
- 12 commissioner or other elected county official, described in this
- 13 subsection section, who fails to file the written agreement as
- 14 required by this paragraph, shall be is the salary for that office
- 15 in effect immediately prior to the effective date of the increased
- 16 salaries provided by this subsection section until the person
- 17 vacates the office or his or her term of office expires, whichever
- 18 first occurs.
- 19 <del>(3)</del> <u>(g)</u> If there is an insufficient projected increase in
- 20 revenues to pay the increased salaries and the related employment
- 21 taxes, then the salaries of that county's elected officials and
- 22 commissioners shall remain at the level in effect at the time
- 23 certification was sought.
- 24 (4) (h) In any county having a tribunal in lieu of a county

1 commission, the county commissioners of that county may be paid 2 less than the minimum salary limits of the county commission for 3 that particular class of the county.

4	<del>(5)</del>	<u>(I)</u>					
5				COUNTY	COMMISSI	ONERS	
6		Class	I				\$36,960
7		Class	II				\$36,300
8		Class	III				\$35,640
9		Class	IV				\$34,980
10		Class	V				\$34,320
11		Class	VI				\$28,380
12		Class	VII				\$27 <b>,</b> 720
13		Class	VIII				\$25,080
14		Class	IX				\$24,420
15		Class	X				\$19,800

(6) (j) For the purpose of determining the salaries to be paid to the elected county officials of each county, the salaries for leach county office by class, set out in subdivision (7) subsection (1) of this subsection section, are established and shall be used by each county commission in determining the salaries of each of their county officials other than salaries of members of the county commission.

23 <del>(7)</del> <u>(k)</u>

24 OTHER ELECTED OFFICIALS

1				County	Circuit		Prosecuting
2			Sheriff	Clerk	Clerk	Assessor	Attorney
3	Class	I	\$44,880	\$55,440	\$55,440	\$44,880	\$96 <b>,</b> 600
4	Class	II	\$44,220	\$54 <b>,</b> 780	\$54,780	\$44,220	\$94,400
5	Class	III	\$43,890	\$53 <b>,</b> 460	\$53 <b>,</b> 460	\$43,890	\$92 <b>,</b> 200
6	Class	IV	\$43,560	\$53 <b>,</b> 154	\$53,154	\$43,560	\$90 <b>,</b> 000
7	Class	V	\$43,230	\$52 <b>,</b> 800	\$52,800	\$43,230	\$87,800
8	Class	VI	\$42,900	\$49,500	\$49,500	\$42,900	\$59 <b>,</b> 400
9	Class	VII	\$42,570	\$48,840	\$48,840	\$42,570	\$56 <b>,</b> 760
10	Class	VIII	\$42,240	\$48,180	\$48,180	\$42,240	\$54 <b>,</b> 120
11	Class	IX	\$41,910	\$47,520	\$47 <b>,</b> 520	\$41,910	\$50 <b>,</b> 160
12	Class	Χ	\$38,280	\$42,240	\$42,240	\$38,280	\$46,200

(8) (1) Any county clerk, circuit clerk, county assessor or sheriff of a Class I through Class V county, inclusive, any assessor or any sheriff of a Class VI through Class IX county, inclusive, shall devote full time to his or her public duties to the exclusion of any other employment: *Provided*, That any public sofficial, whose term of office begins when his or her county's classification imposes no restriction on his or her outside activities, may not be restricted on his or her outside activities during the remainder of the term for which he or she is elected.

## 22 §7-7-6b. Additional compensation of assessors according to county 23 classification.

24 (a) For the purpose of determining the additional compensation

- 1 to be paid to the county assessor of each county for the additional
- 2 duties provided by section six-a of this article, the following
- 3 compensations for each county assessor by class, as provided in
- 4 section three of this article, are hereby established and shall be
- 5 used by each county commission in determining the compensation of
- 6 each county assessor: For assessors in Class I V counties,
- 7 inclusive, \$15,000; for assessors in Class VI and VII counties,
- 8 \$10,000; for assessors in Class VIII and IX counties, \$9,000; and
- 9 for assessors in Class X counties, \$6,500.
- 10 (b) Beginning July 1, 2014, for the purpose of determining the
- 11 additional compensation to be paid to the county assessor of each
- 12 county for the additional duties provided by section six-a of this
- 13 article, the following compensations for each county assessor by
- 14 class, as provided in section three of this article, are
- 15 established and shall be used by each county commission in
- 16 determining the compensation of each county assessor:
- 17 <u>(1) For assessors in Class I III counties, inclusive,</u>
- 18 \$15,000;
- 19 (2) For assessors in Class IV counties, \$10,000; and
- 20 (3) For assessors in Class V counties, \$9,000.
- 21 (c) Before the increased salaries to be paid to the county
- 22 assessors described in this subsection on and after July 1, 2014,
- 23 are paid to the county assessors, the following requirements must
- 24 be met:

- (1) The Auditor has certified that the proposed annual county 1 2 budget for the fiscal year beginning July 1, 2014, has increased 3 over the previous fiscal year in an amount sufficient for the 4 payment of the increase in the salaries and the related employment 5 taxes: Provided, That the Auditor may not approve the budget 6 certification for any proposed annual county budget containing 7 anticipated receipts which are unreasonably greater or lesser than 8 that of the previous year. For purposes of this subdivision, the 9 term "receipts" does not include unencumbered fund balance or 10 federal or state grants; and 11 (2) Each county assessor described in this subsection in 12 office on the effective date of the increased salaries provided by 13 this subsection who desires to receive the increased salary has 14 prior to that date filed in the office of the clerk of the county 15 assessor his or her written agreement to accept the salary 16 increase. The salary for the person who holds the office of county 17 assessor described in this subsection who fails to file the written 18 agreement as required by this paragraph shall be the salary for that office in effect immediately prior to the effective date of 20 the increased salaries provided by this subsection until the person 21 vacates the office or his or her term of office expires, whichever
- 23 (3) If there is an insufficient projected increase in revenues 24 to pay the increased salaries and the related employment taxes,

22 first occurs.

- 1 then the salaries of that county's elected officials and assessors
- 2 shall remain at the level in effect at the time certification was
- 3 <u>sought.</u>