

1 SB432 SUB1

2 COMMITTEE SUBSTITUTE

3 FOR

4 **Senate Bill No. 432**

5 (By Senators Laird, Unger, Jenkins and Miller)

6 _____
7 [Originating in the Committee on Government Organization;
8 reported February 17, 2011.]
9 _____

10
11 A BILL to amend and reenact §11A-1-17 of the Code of West Virginia,
12 1931, as amended, relating to a reconfiguration of sheriffs'
13 salaries to incorporate pay that was previously given as a
14 separate payment.

15 *Be it enacted by the Legislature of West Virginia:*

16 That §11A-1-17 of the Code of West Virginia, 1931, as amended,
17 be amended and reenacted to read as follows:

18 **CHAPTER 11A. COLLECTION AND ENFORCEMENT OF PROPERTY TAXES.**

19 **ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.**

20 **§11A-1-17. Sheriff's commission for collection.**

21 After the sheriff has collected eighty-five percent of the
22 combined total of all taxes assessed on real and personal property,
23 he or she shall, in addition to the salary and compensation now
24 authorized by law, be allowed a commission as follows: Two and
25 one-half percent on the remainder of the taxes actually collected

1 up to ninety percent of the combined total of all taxes assessed on
2 real and personal property, three and one-half percent of the
3 remainder collected above ninety percent and up to ninety-five
4 percent of the combined total of all taxes assessed on real and
5 personal property, and five percent on the remainder of taxes
6 collected above ninety-five percent of the combined total of all
7 taxes assessed on real and personal property. In all cases the
8 taxes collected on which any commission shall be paid will be
9 exclusive of interest and charges thereon, if the collection be
10 made before the delinquent list has been approved by the county
11 commission: *Provided*, That the total amount of commissions paid to
12 any sheriff shall not exceed the sum of \$15,000 in any one year.
13 The commission so allowed shall be determined by the county
14 commission and charged against the various funds for which the
15 taxes are collected. These funds shall be calculated from the
16 previous year's tax collection and added to the base salary of each
17 sheriff and paid in twenty-four equal installments along with his
18 or her base salary.