

1 COMMITTEE SUBSTITUTE

2 FOR

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4 FOR

5 **Senate Bill No. 379**

6 (By Senators Miller, Blair, Boley, Cann, Cookman, Fitzsimmons,
7 Kirkendoll, Stollings, Snyder, Kessler (Mr. President) and
8 Plymale)

9 _____
10 [Originating in the Committee on Finance;
11 reported February 21, 2014.]

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14
15 A BILL to amend and reenact §7-7-3, §7-7-4 and §7-7-6b of the Code
16 of West Virginia, 1931, as amended, all relating to counties;
17 reclassifying counties from ten classes to five classes;
18 authorizing an increase in the salaries of county
19 commissioners and elected county officials; clarifying that
20 the salary increases for county commissioners and elected
21 county officials take effect with the new term of office;
22 providing that the State Auditor shall not be held liable for
23 relying upon information and data provided by a county
24 commission in certifying a county's annual budget; and

1 clarifying assessors' additional compensation classifications.

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

3 That §7-7-3, §7-7-4 and §7-7-6b of the Code of West Virginia,
4 1931, as amended, be amended and reenacted, all to read as follows:

5 **ARTICLE 7. COMPENSATION OF ELECTED COUNTY OFFICIALS.**

6 **§7-7-3. Classification of counties for purpose of determining**
7 **compensation of elected county officials.**

8 (a) Effective July 1, 1996, and thereafter, for the purpose of
9 determining the compensation of elected county officials, the
10 counties of the State of West Virginia will be grouped into ten
11 classes based on their assessed valuation of property, all classes.
12 These ten classes and the minimum and maximum valuation of
13 property, all classes, established to determine the classification
14 of each county are as follows:

15	Minimum Assessed	Maximum Assessed
16	Valuation of Property	Valuation of Property
17 Class	All Classes	All Classes
18 Class I	\$ 2,000,000,000	No Limit
19 Class II	\$ 1,500,000,000	\$ 1,999,999,999
20 Class III	\$ 1,000,000,000	\$ 1,499,999,999
21 Class IV	\$ 700,000,000	\$ 999,999,999
22 Class V	\$ 600,000,000	\$ 699,999,999
23 Class VI	\$ 500,000,000	\$ 599,999,999
24 Class VII	\$ 400,000,000	\$ 499,999,999

1 Class VIII	\$ 300,000,000	\$ 399,999,999
2 Class IX	\$ 200,000,000	\$ 299,999,999
3 Class X	\$-0-	\$ 199,999,999

4 (b) Effective July 1, 2016, and thereafter, for the purpose of
5 determining the compensation of elected county officials, the
6 counties of the State of West Virginia will be grouped into five
7 classes based on their assessed valuation of property. These five
8 classes and the minimum and maximum valuation of property, all
9 classes, established to determine the classification of each county
10 are as follows:

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

19 (1) Before the increased salaries to be paid to the county
20 commissioners and the other elected county officials described in
21 this subsection on and after July 1, 2016, are paid to the county
22 commissioners and the elected county officials, the following
23 requirements must be met:

24 (A) The Auditor has certified that the proposed annual county

1 budget for the fiscal year beginning July 1, 2016, has increased
2 over the previous fiscal year in an amount sufficient for the
3 payment of the increase in the salaries, and the related employment
4 taxes: Provided, That the Auditor may not approve the budget
5 certification for any proposed annual county budget containing
6 anticipated receipts which are unreasonably greater or lesser than
7 that of the previous year. For purposes of this subdivision, the
8 term "receipts" does not include unencumbered fund balance or
9 federal or state grants; and

10 (B) Each county commissioner or other elected official
11 described in this subsection in office on the effective date of the
12 increased salaries provided by this subsection who desires to
13 receive the increased salary has prior to that date filed in the
14 office of the clerk of the county commission his or her written
15 agreement to accept the salary increase. The salary for the person
16 who holds the office of county commissioner or other elected
17 official described in this subsection who fails to file the written
18 agreement as required by this paragraph shall be the salary for
19 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
22 first occurs.

23 (2) If there is an insufficient projected increase in revenues
24 to pay the increased salaries and the related employment taxes,

1 then the salaries of that county's elected officials and
2 commissioners shall remain at the level in effect at the time
3 certification was sought.

4 (b) (c) The assessed valuation of property, all classes, that
5 shall be used as the base to determine the class of a county shall
6 be the assessed valuation of property, all classes, of the county
7 as certified by the county assessor, State Auditor and county clerk
8 prior to March 29, 1996.

9 ~~(c)~~ (d) Prior to March 29, 1998, and each second year
10 thereafter, the county commission of each county shall determine if
11 the assessed valuation of property, all classes, of the county, as
12 certified by the county assessor, State Auditor and county clerk is
13 within the minimum and maximum limits of a class above or below the
14 ~~class in which the county then is~~ county's current classification.

15 If the county commission so determines, it shall record the new
16 classification of the county with the State Auditor and State Tax
17 Commissioner and record its action on its county commission record.

18 ~~(d)~~ (e) The classification of each county ~~shall be~~ is subject
19 to review by the State Auditor. He or she shall determine if the
20 classification of each county is correct based on the final
21 assessed valuation of property, all classes, certified to him or
22 her by the county assessor, State Auditor and county clerk. If he
23 or she finds that a county is incorrectly classified, he or she
24 shall notify the county commission of that county promptly of his

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

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

12 **§7-7-4. Compensation of elected county officials and county**
13 **commissioners for each class of county; effective**
14 **date.**

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

24 (b) On or after July 1, 2016, the salaries to be paid to the

1 county commissioners and the other elected county officials
 2 described in this section are set out in subsections (c), (d) and
 3 (e) of this section: Provided, That the salaries set out in
 4 subsections (c), (d) and (e) shall not take effect until the county
 5 commissioners' or elected county officials' new term of office.

6 (c) COUNTY COMMISSIONERS

7	<u>Class I</u>	<u>\$42,000</u>
8	<u>Class II</u>	<u>\$41,000</u>
9	<u>Class III</u>	<u>\$40,000</u>
10	<u>Class IV</u>	<u>\$31,000</u>
11	<u>Class V</u>	<u>\$28,000</u>

12 (d) OTHER ELECTED OFFICIALS

	<u>County</u>	<u>Circuit</u>	<u>Prosecuting</u>
	<u>Sheriff</u>	<u>Clerk</u>	<u>Attorney</u>
13			
14	<u>Sheriff</u>	<u>Clerk</u>	<u>Assessor</u>
15	<u>Class I</u>	<u>\$51,000</u>	<u>\$63,000</u>
16	<u>Class II</u>	<u>\$50,000</u>	<u>\$62,000</u>
17	<u>Class III</u>	<u>\$49,000</u>	<u>\$61,000</u>
18	<u>Class IV</u>	<u>\$48,000</u>	<u>\$55,000</u>
19	<u>Class V</u>	<u>\$47,000</u>	<u>\$54,000</u>
			<u>\$51,000</u>
			<u>\$109,000</u>
			<u>\$50,000</u>
			<u>\$108,000</u>
			<u>\$49,000</u>
			<u>\$105,000</u>
			<u>\$ 95,000</u>
			<u>\$ 93,000</u>

20 Any county clerk, circuit clerk, county assessor or sheriff of a
 21 Class I through Class III county, inclusive, any assessor or any
 22 sheriff of a Class IV through Class V county, inclusive, shall
 23 devote full time to his or her public duties to the exclusion of
 24 any other employment: Provided, That any public official, whose

1 term of office begins when his or her county's classification
2 imposes no restriction on his or her outside activities, may not be
3 restricted on his or her outside activities during the remainder of
4 the term for which he or she is elected.

5 (e) Notwithstanding provisions of the code to this contrary,
6 on or after July 1, 2016, any prosecutor that is employed by a
7 county on a part-time basis shall be paid a salary of \$57,500.

8 ~~(2)~~ (f) Before the increased salaries, as set out in
9 subdivisions (5) and (7) of this subsection, are paid to the county
10 commissioners and the elected county officials, the following
11 requirements must be met:

12 ~~(A)~~ (1) The Auditor has certified that the proposed annual
13 county budget for the fiscal year ~~beginning the first days of July~~
14 ~~1, 2006,~~ has increased over the previous fiscal year in an amount
15 sufficient for the payment of the increase in the salaries, ~~set out~~
16 ~~in subdivisions (5) and (7) of this subsection~~ and the related
17 employment taxes: *Provided*, That the Auditor may not approve the
18 budget certification for any proposed annual county budget
19 containing anticipated receipts which are unreasonably greater or
20 lesser than that of the previous year. For purposes of this
21 ~~subdivision~~ subsection, the term "receipts" does not include
22 unencumbered fund balance or federal or state grants: *Provided*,
23 however, That the Auditor shall not be held liable for relying upon
24 information and data provided by a county commission in certifying

1 that county's annual budget; and

2 ~~(B)~~ (2) Each county commissioner or other elected county
3 official, described in this ~~subsection~~ section, in office on the
4 effective date of the increased salaries provided by this
5 ~~subsection~~ section, who desires to receive the increased salary
6 has, prior to that date, filed in the office of the clerk of the
7 county commission his or her written agreement to accept the salary
8 increase. The salary for the person who holds the office of county
9 commissioner or other elected county official, described in this
10 ~~subsection~~ section, who fails to file the written agreement as
11 required by this paragraph, ~~shall be~~ is the salary for that office
12 in effect immediately prior to the effective date of the increased
13 salaries provided by this ~~subsection~~ section until the person
14 vacates the office or his or her term of office expires, whichever
15 first occurs.

16 ~~(3)~~ (g) If there is an insufficient projected increase in
17 revenues to pay the increased salaries and the related employment
18 taxes, then the salaries of that county's elected officials and
19 commissioners shall remain at the level in effect at the time
20 certification was sought.

21 ~~(4)~~ (h) In any county having a tribunal in lieu of a county
22 commission, the county commissioners of that county may be paid
23 less than the minimum salary limits of the county commission for
24 that particular class of the county.

1 each county assessor: For assessors in Class I - V counties,
2 inclusive, \$15,000; for assessors in Class VI and VII counties,
3 \$10,000; for assessors in Class VIII and IX counties, \$9,000; and
4 for assessors in Class X counties, \$6,500.

5 (b) Beginning July 1, 2016, for the purpose of determining the
6 additional compensation to be paid to the county assessor of each
7 county for the additional duties provided by section six-a of this
8 article, the following compensations for each county assessor by
9 class, as provided in section three of this article, are
10 established and shall be used by each county commission in
11 determining the compensation of each county assessor:

12 (1) For assessors in Class I - III counties, inclusive,
13 \$15,000;

14 (2) For assessors in Class IV counties, \$10,000; and

15 (3) For assessors in Class V counties, \$9,000.

16 (c) Before the increased salaries to be paid to the county
17 assessors described in this subsection on and after July 1, 2016,
18 are paid to the county assessors, the following requirements must
19 be met:

20 (1) The Auditor has certified that the proposed annual county
21 budget for the fiscal year beginning July 1, 2016, has increased
22 over the previous fiscal year in an amount sufficient for the
23 payment of the increase in the salaries, and the related employment
24 taxes: Provided, That the Auditor may not approve the budget

1 certification for any proposed annual county budget containing
2 anticipated receipts which are unreasonably greater or lesser than
3 that of the previous year. For purposes of this subdivision, the
4 term "receipts" does not include unencumbered fund balance or
5 federal or state grants; and

6 (2) Each county assessor described in this subsection in
7 office on the effective date of the increased salaries provided by
8 this subsection who desires to receive the increased salary has
9 prior to that date filed in the office of the clerk of the county
10 assessor his or her written agreement to accept the salary
11 increase. The salary for the person who holds the office of county
12 assessor described in this subsection who fails to file the written
13 agreement as required by this paragraph shall be the salary for
14 that office in effect immediately prior to the effective date of
15 the increased salaries provided by this subsection until the person
16 vacates the office or his or her term of office expires, whichever
17 first occurs.

18 (3) If there is an insufficient projected increase in revenues
19 to pay the increased salaries and the related employment taxes,
20 then the salaries of that county's elected officials and assessors
21 shall remain at the level in effect at the time certification was
22 sought.