

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2876

FISCAL
NOTE

BY DELEGATES MILLER, D. KELLY, KESSINGER, MAYNARD

AND LOVEJOY

[Introduced February 6, 2019; Referred
to the Committee on Finance.]

1 A BILL to amend and reenact §11A-1-17 of the Code of West Virginia, 1931, as amended, relating
2 to the commission allowed to a sheriff for collection of taxes and including the commission
3 in the annual base pay of the sheriff.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

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

1 After the sheriff has collected 85 percent of the combined total of all taxes assessed on
2 real and personal property, he or she shall, in addition to ~~the salary and all other~~ compensation
3 now authorized by law, be allowed a commission as follows: Two and one-half percent on the
4 remainder of the taxes actually collected up to 90 percent of the combined total of all taxes
5 assessed on real and personal property, three and one-half percent of the remainder collected
6 above 90 percent and up to 95 percent of the combined total of all taxes assessed on real and
7 personal property, and five percent on the remainder of taxes collected above 95 percent of the
8 combined total of all taxes assessed on real and personal property. In all cases the taxes collected
9 on which any commission shall be paid will be exclusive of interest and charges thereon, if the
10 collection be made before the delinquent list has been approved by the county commission:
11 *Provided*, That the total amount of commissions paid to any sheriff shall not exceed the sum of
12 \$15,000 in any one year. The commission so allowed shall be determined by the county
13 commission and charged against the various funds for which the taxes are collected: *Provided*
14 *however*, That said commission shall be considered as part of the sheriff's annual base salary for
15 the calculation of future increases to the pay of a sheriff.

NOTE: The purpose of this bill is to include the statutory commission paid to a high-performing sheriff within the calculations for incremental increases or other raises to the pay for a county sheriff.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.