WEST VIRGINIA CODE: §7-7-3

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

(a) Effective July 1, 1996, 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 ten classes based on their assessed valuation of property, all classes. These ten classes and the minimum and maximum valuation of property, all classes, established to determine the classification of each county are as follows:

Minimum Assessed Maximum Assessed

Valuation of PropertyValuation of Property

Class All Classes All Classes

Class I $ 2,000,000,000 No Limit

Class II $ 1,500,000,000 $ 1,999,999,999

Class III $ 1,000,000,000 $ 1,499,999,999

Class IV $ 700,000,000 $ 999,999,999

Class V $ 600,000,000 $ 699,999,999

Class VI $ 500,000,000 $ 599,999,999

Class VII $ 400,000,000 $ 499,999,999

Class VIII $ 300,000,000 $ 399,999,999

Class IX $ 200,000,000 $ 299,999,999

Class X $-0- $ 199,999,999

(b) 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 March 29, 1996.

(c) Prior to March 29, 1998, and each second year thereafter, the county commission of each county, shall determine if the assessed valuation of property, all classes, of the county, as certified by the county assessor, State Auditor and county clerk is within the minimum and

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maximum limits of a class above or below the class in which the county then is. If the county commission 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 commission record.

(d) The classification of each county shall be subject to review by State Auditor. He or she shall determine if the classification of each county is correct based on the final assessed valuation of property, all classes, certified to him or her by the county assessor, State Auditor and county clerk. If he or she finds that a county is incorrectly classified, he or she shall notify the county commission of that county promptly of his or her finding and in any case shall notify the county prior to June 30 of that current fiscal year. Any county commission so notified shall correct its classification immediately and make any necessary corrections in the salaries of its elected county officials for the next fiscal year.

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

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