WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1976

ENROLLED
Committee Substitute for
HOUSE BILL No. 1358

Originating in the House Committee.
(By Mr. on _____ Committees.)

PASSED March 13, 1976

In Effect July 1, 1977

F:LED IN THE OFFICE OF
SECRETARY OF STATE OF
WEST VIRGINIA

THIS DATE 3/29/76.
ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 1358

(Originating in the House Committee on Political Subdivisions)

[Passed March 13, 1976; in effect January 1, 1977.]

AN ACT to repeal sections five-a-(two) through five-a-(fifty-five), article two, chapter eleven, of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend and reenact sections five-a and five-a-(one) of said article, all relating to additional compensation for assessors according to county classification; additional duties.

Be it enacted by the Legislature of West Virginia:

That sections five-a-(two) through five-a-(fifty-five), article two, chapter eleven, of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; and that sections five-a and five-a-(one) of said article be amended and reenacted, all to read as follows:

ARTICLE 2. ASSESSORS.

§11-2-5a. Additional compensation; additional duties.

1 In addition to the salary or compensation provided elsewhere in this code, the county commission of each county shall pay to the assessor, on an annual basis, on and after July one, one thousand nine hundred seventy-seven, additional compensation in accordance with the provisions of this section
and section five-a-(one) of this article for such additional
duties required of him by this section.

To receive such additional compensation, the following duties
are hereby imposed upon every assessor of this state:

1. He shall annually complete a sales ratio analysis in a
manner prescribed by the state tax commissioner.

2. He shall present to the tax commissioner a list of real
property transfers of the prior assessment year by December
first annually.

3. He shall on or before December first of each year
supply a list of new construction and improvements exceeding
one thousand dollars of the previous assessment year
on forms prescribed by the state tax commissioner.

4. He shall on or before December first of each year
supply a list of new businesses added to the assessment
rolls and businesses that have discontinued operations in
the previous assessment year and been removed from the
assessment rolls.

5. He shall provide assistance to the tax commissioner
to disseminate information with respect to the taxation, classi-
fication and valuation of nonutility and public utility property
to the end that all property shall be more equally and uni-
formly assessed through the state.

6. He shall annually assist the tax commissioner in de-
termining the current use of such real property in his
county as the tax commissioner may require to accomplish a
uniform appraisal and assessment of real property.

The duties hereinbefore listed must be substantially com-
pleted by the assessor no later than the first day of November
of each year, and each assessor shall certify to the tax com-
missioner that he has substantially completed such duties in
accordance with requirements of the tax commissioner. If
at this time there has been substantial completion of the
above duties to the satisfaction of the tax commissioner,
the tax commissioner shall, but no later than the fifteenth
day of November of each year, certify to county commission
that the assessor has substantially performed these duties
and is entitled to the remuneration provided for in section
five-a-(one) of this article.

§11-2-5a(1). Additional compensation of assessors according to
county classification.

For the purpose of determining the additional compensation
to be paid to the county assessor of each county for the
additional duties provided by section five-a of this article,
the following compensations for each county assessor by class,
as provided in section three, article seven, chapter seven, are
hereby established and shall be used by each county commission
in determining the compensation of each county assessor:

Class I ................................................. $12,000.
Class II ............................................. $ 6,000.
Class III ............................................ $ 5,000.
Class IV ............................................ $ 2,500.
Class V .............................................. $ 1,500.
Class VI ............................................ $ 1,000.

Notwithstanding this section or any other section of the code
to the contrary, in no event shall the additional compensation
paid to the county assessors for performance of additional
duties as provided in section five-a of this article be less than
the additional compensation such county assessors received
January one, one thousand nine hundred seventy-six.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House.


Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 26th day of March, 1976.

Governor
PRESENTED TO THE GOVERNOR

Date: 3/22/76
Time: 11:40 a.m.