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OFFICE OF  
SECRETARY OF STATE  
STATE OF WEST VIRGINIA

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1976



# ENROLLED

*Committee Substitute for*

HOUSE BILL No. 1358

*Originating in the House Committee*  
(By Mr. on Political Subdivisions)



PASSED March 13, 1976

In Effect July 1, 1977 Passage



FILED IN THE OFFICE OF  
SECRETARY OF STATE OF  
WEST VIRGINIA

THIS DATE 3/29/76

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**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article two, chapter eleven, of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; and that sections five-a and five-a-(one) of said article be amended and reenacted, all to read as follows: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 else-  
2 where in this code, the county commission of each county shall  
3 pay to the assessor, on an annual basis, on and after July one,  
4 one thousand nine hundred seventy-seven, additional com-  
5 pensation in accordance with the provisions of this section

6 and section five-a-(one) of this article for such additional  
7 duties required of him by this section.

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

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

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

15 3. He shall on or before December first of each year  
16 supply a list of new construction and improvements exceed-  
17 ing one thousand dollars of the previous assessment year  
18 on forms prescribed by the state tax commissioner.

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

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

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

33 The duties hereinbefore listed must be substantially com-  
34 pleted by the assessor no later than the first day of November  
35 of each year, and each assessor shall certify to the tax com-  
36 missioner that he has substantially completed such duties in  
37 accordance with requirements of the tax commissioner. If  
38 at this time there has been substantial completion of the  
39 above duties to the satisfaction of the tax commissioner,  
40 the tax commissioner shall, but no later than the fifteenth  
41 day of November of each year, certify to county commission

42 that the assessor has substantially performed these duties  
43 and is entitled to the remuneration provided for in section  
44 five-a-(one) of this article.

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

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

8	Class I .....	\$12,000.
9	Class II .....	\$ 6,000.
10	Class III .....	\$ 5,000.
11	Class IV .....	\$ 2,500.
12	Class V .....	\$ 1,500.
13	Class VI .....	\$ 1,000.

14 Notwithstanding this section or any other section of the code  
15 to the contrary, in no event shall the additional compensation  
16 paid to the county assessors for performance of additional  
17 duties as provided in section five-a of this article be less than  
18 the additional compensation such county assessors received  
19 January one, one thousand nine hundred seventy-six.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James L. Davis  
Chairman Senate Committee

Armond C. Blumenthal  
Chairman House Committee

Originated in the House.  
Takes effect January 1, 1977.

J. Sicler, Jr.  
Clerk of the Senate

C. A. Blankenship  
Clerk of the House of Delegates

W. B. Bostwick  
President of the Senate

Lewis F. McHenry  
Speaker House of Delegates

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

Paula Pearce, Jr.  
Governor

PRESENTED TO THE  
GOVERNOR

Date 3/22/76

Time 11:40 a.m.