Date 3-23-86
Time 1:40 p.m.

### **WEST VIRGINIA LEGISLATURE**

**REGULAR SESSION, 1980** 

## ENROLLED

Committee Substitute for HOUSE BILL No. 1091

(By Mr. Damson 4 M. Mathis)

Passed	March 8, 1	980
	Dacember 31, 1980 Poss	
C-041	·	

1601

#### **ENROLLED**

#### COMMITTEE SUBSTITUTE

FOR

## H. B. 1091

(By Mr. Damron and Mr. Mathis)

(Originating in the House Committee on Political Subdivisions)

[Passed March 8, 1980; in effect December 31, 1980.]

AN ACT to repeal section four, article one, chapter seven; section seven, article one; sections five-a and five-a (one), article two, chapter eleven; and section two, article twenty, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended; to amend and reenact sections five and five-a, article one; section four, article seven, chapter seven; and to further amend said article by adding thereto four new sections, designated sections six-a, six-b, six-c and six-d, all relating to compensation of county officers; duties of county officials; additional duties of assessors; duties of county commissioners and payment for services other than services in court.

Be it enacted by the Legislature of West Virginia:

That section four, article one, chapter seven; section seven, article one; sections five-a and five-a (one), article two, chapter eleven; and section two, article twenty, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; that sections five and five-a, article one; section four, article

seven, chapter seven be amended and reenacted; and that said article be further amended by adding thereto four new sections, designated sections six-a, six-b, six-c and six-d, all to read as follows:

#### ARTICLE 1. COUNTY COMMISSIONS GENERALLY.

## §7-1-5. Duties of county commissioner; payment for services other than services in court.

1 It shall be the duty of the county commissioners of each 2 county to visit each quarter and inspect institutions within their 3 county for housing and caring for the poor, to inspect the jails, 4 to arrange for the feeding and care of the prisoners therein, to 5 investigate the conditions of the poor within their county, not housed within such institutions; to visit detention homes for 6 7 children within their counties, if any; to visit and inspect bridg-8 es and bridge approaches under their control, to provide for 9 and have general supervision over the repair and maintenance 10 of the county courthouse, jails, houses for the poor and other county property, so as to prevent the undue deterioration there-11 12 of; to supervise and control the maintenance and operation of 13 airport or airports owned or operated by the county commis-14 sion; to supervise and control the purchase, erection and 15 maintenance of airport facilities; to supervise and control the purchase of furniture, fixtures and equipment and janitors' 16 17 and other supplies for their county; to attend the annual meet-18 ings of county assessors and such district meetings as may be 19 called by the state tax commissioner on matters pertaining to 20 the work of the county assessors and the county court com-21 mission as boards of review and equalization; to review and 22 equalize the assessments made by the assessors; to inspect and review the lists of property, both real and personal, made up 23 24 by the assessor and his deputies for taxable purposes, and to point out to the assessor any property, real and personal, which 25 the said assessors of their respective counties may have over-26 27 looked or omitted to place on said tax lists; to call to the attention of the assessor all real estate or personal property be-28 longing to churches, lodges, schools or other charitable insti-29 30 tutions which may have been overlooked or omitted by the

assessor or his deputies in making up his lists of property for

entry on the land and personal property books; to supervise

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33 the general management of the fiscal affairs and business of 34 each county; and as a further part of their duties they shall be 35 empowered to purchase, lease, rent, control, supervise, inspect, 36 maintain and erect public parks, playgrounds and recreational 37 facilities, to purchase, lease or rent equipment therefor and to 38 employ qualified recreational directors and personnel; to con-39 struct new Four-H camps on county property; to operate stone 40 quarries and sand deposits on county-owned or leased proper-41 ty; to construct buildings for or aid in constructing or equip-42 ping buildings for emergency services on sites approved by the 43 office of emergency services; to operate dog pounds for county-44 municipalities; to purchase, lease, rent, control, supervise, in-45 spect, maintain and erect public markets and to purchase, rent or lease equipment therefor and to employ qualified personnel 46 47 to operate such public markets; and as a further part of their 48 duties they shall be empowered to purchase, lease, rent, con-49 trol, supervise, inspect, maintain and erect county mental health 50 clinics and engage in any program designated for the better-51 ment of the mental and physical well-being of the residents of 52 their county and to cooperate with any public or private agency 53 for these purposes; to establish and participate in regional 54 planning and development councils; to establish and partici-55 pate in county commissions on intergovernmental relations as 56 required by section three-q of this article; to establish and par-57 ticipate in county commissions on crime, delinquency and cor-58 rections as required by section three-r of this article; to con-59 duct a survey of all orphan roads within the county, which 60 roads shall include roads or highways, not situated within a 61 municipality, which are open to the public and which serve 62 two or more persons, but shall exclude roads comprising or 63 included within the state road system as defined by section two, 64 article four, chapter seventeen of this code or comprising or 65 included within any county road or highway system and which 66 shall also exclude any road brought into the state road system 67 for purposes of maintenance only by the commissioner of high-68 ways pursuant to statutory or regulatory authority; to prepare 69 an inventory of all such orphaned roads within the county, 70 which inventory shall be made available to any agency of the state or federal government upon request, and be filed and 71 72 recorded in the office of the county clerk.

73 Compensation shall be allowed and paid out of the county 74 treasury, in the same manner as salaries are paid, to each 75 county commissioner of each county (except as otherwise pro-76 vided by law for the county of Ohio) for services performed 77 for such county concerning the visiting of the poor, inspection 78 of jails, bridges and bridge approaches and for visiting deten-79 tion homes for children and for providing for and supervising 80 the repair and maintenance of the county courthouse, jails, 81 houses for the poor and other county property; for supervising 82 and controlling the maintenance and operation of airport or 83 airports owned or operated by the county court commission 84 and supervising and controlling the purchase, erection and 85 maintenance of airport facilities; for supervising and controll-86 ing the purchase of furniture, fixtures and equipment and jani-87 tors' and other supplies of their county; for attending the an-88 nual meeting of assessors and such district meetings as may be 89 called by the state tax commissioner on matters pertaining to 90 the work of assessors and county court commissions as boards 91 of review and equalization; for reviewing and equalizing the 92 assessments made by the assessors; for inspecting and review-93 ing the lists of property, both real and personal, made up by the 94 assessor and his deputies for taxable purposes and for pointing 95 out to the assessor any property, real and personal, which the 96 said assessors of their respective counties may have overlooked 97 or omitted to place on said tax lists; for calling to the attention 98 of the assessor all real estate or personal property belonging to 99 churches, lodges, schools or other charitable institutions which 100 may have been overlooked or omitted by the assessor or his 101 deputies in making up their lists of property for entry on the 102 land and personal property books; for purchasing, leasing, 103 renting, controlling, supervising, inspecting, maintaining and 104 erecting public parks, playgrounds and recreational facilities 105 and the purchasing, leasing or renting the equipment therefor 106 and employing qualified recreational directors and personnel 107 therefor; for constructing new Four-H camps on county prop-108 erty; operating stone quarries and sand deposits on county-109 owned or leased property, constructing buildings for or aiding 110 in construction or equipping buildings for emergency services 111 on sites approved by the office of emergency services; operating 112 dog pounds for county-municipalities; to purchase, lease, rent,

113 control, supervise, inspect, maintain and erect public markets. 114 and to purchase, rent or lease equipment therefor and to em-115 ploy qualified personnel to operate such public markets; for 116 constructing fallout shelters and aiding individuals to construct 117 fallout shelters through furnishing available information; for purchasing, leasing, renting, controlling, supervising, inspect-118 119 ing, maintaining or erecting county mental health clinics or en-120 gaging in programs for the betterment of the mental or physical 121 well-being of the residents of their county; for conducting a 122 survey of all abandoned and dilapidated buildings or structures 123 within the county and to prepare an inventory thereof, which 124 inventory shall be made available to any agency of state or 125 federal government or to local governmental agencies upon 126 request; for establishing and participating in regional planning 127 and development councils; to conduct a survey of all orphan 128 roads within the county, which roads shall include roads or 129 highways, not situated within a municipality, which are open 130 to the public and which serve two or more persons, but shall exclude roads comprising or included within the state road 131 132 system as defined by section two, article four, chapter seven-133 teen of this code or comprising or included within any county road or highway system and which shall also exclude any road 134 135 brought into the state road system for purposes of maintenance 136 only by the commissioner of highways pursuant to statutory or 137 regulatory authority; to prepare an inventory of all such orphaned roads within the county, which inventory shall be made 138 139 available to any agency of the state or federal government upon request, and be filed and recorded in the office of the county 140 141 clerk; for establishing and participating in county commis-142 sions on intergovernmental relations as required by section three-q of this article; for establishing and participating in 143 144 county commissions on crime, delinquency and correction as 145 required by section three-r of this article and for supervising the general management of the fiscal affairs and business of 146 each county, within their counties, and other business by such 147 148 commissioners.";

#### §7-1-5a. Salaries of county commissioners.

- All county commissioners shall be paid compensation
- 2 out of the county treasury in amounts and according to

- 3 the schedule hereafter set forth for each class of county
- as determined by the provisions of section three, article
- seven, chapter seven: Provided, That as to any county
- having a tribunal in lieu of a county commission, the
- county commissioners of such county may be paid less than
- the minimum compensation limits of the county commission 9
- for the particular class of such county.

11	Class I	\$16,100
12	Class II	12,300
13	Class III	11,500
14	Class IV	8,200
15	Class V	5,500
16	Class VI	3,200
17	Class VII	1,300

- The compensation hereinabove provided shall be paid on 18 and after January one, one thousand nine hundred eighty-one 19
- to each county commissioner. Within each county, every 20
- county commissioner whose term of office commenced prior to 21
- 22 the first day of January, one thousand nine hundred eighty-one,
- shall receive the same annual compensation as commissioners 23
- commencing a term of office on or after that date by virtue of 24
- 25 the new duties imposed upon county commissioners pursuant
- to the amended provisions of section five of this article. 26

#### ARTICLE 7. TRAINING PROGRAMS FOR COUNTY EMPLOYEES, ETC.; COMPENSATION OF ELECTED COUNTY OF-FICIALS; COUNTY ASSISTANTS, DEPUTIES AND EMPLOYEES, THEIR NUMBER AND COMPENSATION.

#### Compensation of elected county officials other than county §7-7-4. commissioners for each class of county; effective date.

- For the purpose of determining the compensation to be
- paid to the elected county officials of each county, the follow-
- ing compensations for each county office by class are hereby 3
- established and shall be used by each county commission in
- determining the compensation of each of their county officials

6	other	than	compensation	of	members	$\mathbf{of}$	the	county	commis-
7	sion:								

9 8		Sheriff	County Clerk	Circuit Clerk	Assessor	Prosecuting Attorney
-	-					
10	Class I	\$19,200	\$26,300	\$26,300	\$19,200	\$36,500
11	Class II	19,200	23,000	23,000	19,200	34,500
12	Class III	17,900	21,000	21,000	19,200	25,000
13	Class IV	17,300	17,500	17,500	17,300	21,500
14	Class V	15,400	15,500	15,500	15,400	18,500
15	Class VI	12,200	12,200	12,200	12,200	12,000

Any county clerk, circuit clerk, joint clerk of the county 16 17 commission and circuit court, if any, county assessor, sheriff 18 and prosecuting attorney of a Class I county, any assessor of 19 a Class II and Class III county, any sheriff of a Class II and 20 Class III county, and any prosecuting attorney of a Class II 21 county shall devote full time to his public duties to the ex-22 clusion of any other employment: Provided, That any such 23 public official, whose term of office begins when his county's 24 classification imposes no restriction on his outside activities, 25 shall not be restricted on his outside activities during the re-26 mainder of the term for which he is elected. The compensa-27 tion hereinabove provided shall be paid on and after January 28 one, one thousand nine hundred and eighty-one, to each elected 29 county official.

In the case of a county that has a joint clerk of the county commission and circuit courts, the compensation of the joint clerk shall be fixed in an amount twenty-five percent higher than the compensation would be fixed for the county clerk if it had separate offices of county clerk and circuit clerk.

#### §7-7-6a. Assessors; additional compensation; additional duties.

- 1 In addition to the salary or compensation provided elsewhere
- 2 in this article, the county commission of each county shall pay
- 3 to the assessor, on an annual basis, on and after July one, one
- 4 thousand nine hundred seventy-seven, additional compensation
- 5 in accordance with the provisions of this section and section

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- 6 six-b of this article for such additional duties required of him by 7 this section.
- 8 To receive such additional compensation, the following
- 9 duties are hereby imposed upon every assessor of this State:
- 10 1. He shall annually complete a sales ratio analysis in a 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 supply
- 16 a list of new construction and improvements exceeding one
- 17 thousand dollars of the previous assessment year on forms
- 18 prescribed by the state tax commissioner.
- 19 4. He shall on or before December first of each year supply
- 20 a list of new businesses added to the assessment rolls and
- 21 businesses that have discontinued operations in the previous
- 22 assessment year and been removed from the assessment rolls.
- 23 5. He shall provide assistance to the tax commissioner to
- 24 disseminate information with respect to the taxation, classifi-
- 25 cation and valuation of nonutility and public utility property
- 26 to the end that all property shall be more equally and uni-
- 27 formly assessed throughout the state.
- 28 6. He shall annually assist the tax commissioner in deter-
- 29 mining the current use of such real property in his county
- 30 as the tax commissioner may require to accomplish a uniform
- 31 appraisal and assessment of real property.
- 32 The duties hereinbefore listed must be substantially com-
- 33 pleted by the assessor no later than the first day of November
- 34 of each year, and each assessor shall certify to the tax com-
- 35 missioner that he has substantially completed such duties in
- 36 accordance with requirements of the tax commissioner. If
- 37 at this time there has been substantial completion of the above
- 38 duties to the satisfaction of the tax commissioner, the tax
- 39 commissioner, shall, but no later than the fifteenth day of
- 40 November of each year, certify to the county commission that
- 41 the assessor has substantially performed these duties, and is

- 42 entitled to the remuneration provided for in section six-b of
- 43 this article.

## §7-7-6b. Additional compensation of assessors according to county classification.

- 1 For the purpose of determining the additional compensa-
- 2 tion to be paid to the county assessor of each county for the
- 3 additional duties provided by section six-a of this article, the
- 4 following compensations for each county assessor by class,
- 5 as provided in section three of this article, are hereby estab-
- 6 lished and shall be used by each county commission in deter-
- 7 mining the compensation of each county assessor; for asses-
- 8 sors in Class I counties, twelve thousand dollars for the cal-
- 9 endar year one thousand nine hundred and eighty and eleven
- 10 thousand dollars for each calendar year thereafter; for asses-
- 11 sors in Class II counties, six thousand dollars; for assessors
- 12 in Class III counties, five thousand dollars; for assessors in
- 13 Class IV counties, two thousand five hundred dollars; for
- 14 assessors in Class V counties, one thousand five hundred dol-
- 15 lars; and for assessors in Class VI counties, one thousand
- 16 dollars.
- 17 Notwithstanding this section or any other section of the
- 18 code to the contrary, in no event shall the additional compen-
- 19 sation paid to the county assessors for performance of addi-
- 20 tional duties as provided in section six-a of this article be less
- 21 than the additional compensation such county assessors re-
- 22 ceived January one, one thousand nine hundred seventy-six.

#### §7-7-6c. Additional compensation of assessor.

- 1 The county commission of each county shall allow the
- 2 assessor a reasonable compensation, not exceeding ten percent
- 3 of his salary, as provided by section four of this article, for
- 4 such work as may be required of him under article one, chap-
- 5 ter nineteen of this code, by the commissioner of agriculture,
- 6 and no county commission shall allow pay to assessor for
- 7 performance of duties herein prescribed until such assessor
- 8 has received a certificate that his reports are completed and
- 9 satisfactory to said commissioner.

# §7-7-6d. Collection of head tax on dogs; duties of assessor and sheriff; registration of dogs; disposition of head tax; taxes on dogs not collected by assessor.

It shall be the duty of the county assessor and his deputies 1 2 of each county within the state, at the time they are making 3 assessment of the personal property within such county, to assess and collect a head tax of one dollar on each male or spayed female dog and of two dollars on each unspayed fe-5 male dog; and in addition to the above, the assessor and his deputies shall have the further duty of collecting any such head tax on dogs as may be levied by the ordinances of each and 9 every municipality within the county. In the event that the owner, keeper, or person having in his possession or allowing 10 11 to remain on any premises under his control any dog above 12 the age of six months, shall refuse or fail to pay such tax, 13 when the same is assessed or within fifteen days thereafter, to 14 the assessor or deputy assessor, then such assesor or deputy 15 assessor shall certify such tax to the county dog warden; if there be no county dog warden he shall certify such tax to the 16 17 county sheriff, who shall take charge of the dog for which the 18 tax is delinquent and impound the same for a period of fif-19 teen days, for which service he shall be allowed a fee of one 20 dollar and fifty cents to be charged against such delinquent 21 taxpayer in addition to the taxes herein provided for. In case 22 the tax and impounding charge herein provided for shall not 23 have been paid within the period of fifteen days, then the 24 sheriff may sell the impounded dog and deduct the impound-25 ing charge and the delinquent tax from the amount received 26 therefor, and return the balance, if any, to the delinquent tax-27 payer. Should the sheriff fail to sell the dog so impounded 28 within the time specified herein, he shall kill such dog and 29 dispose of its body.

30 At the same time as the head tax is assessed, the assessor 31 and his deputies shall, on the forms prescribed under section 32 four of article twenty, chapter nineteen of this code, take down 33 the age, sex, color, character of hair (long or short) and breed 34 (if known) and the name and address of the owner, keeper or 35 harborer thereof. When the head tax, and extra charges, if 36 any, are paid, the officer to whom payment is made shall issue 37 a certificate of registration and a registration tag for such dog.

38 In addition to the assessment and registration above pro-39 vided for, whenever a dog either is acquired or becomes six 40 months of age after the assessment of the personal property of 41 the owner, keeper or harborer thereof, the said owner, keeper 42 or harborer of said dog shall, within ten days after the acquisi-43 tion or maturation, register the said dog with the assessor, and 44 pay the head tax thereon unless the prior owner, keeper or 45 harborer paid the head tax.

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All certificates of registration and registration tags issued pursuant to the provisions of this section shall be issued for the fiscal year and shall be valid from the date on which issued until the thirtieth day of June of that fiscal year, or until reissued by the assessor or his deputy in the regular performance of his duties, but in no case shall previous registration tags be valid after September thirtieth of the next ensuing fiscal year.

The assessor collecting the head tax on dogs shall be al-55 lowed a commission of ten percent upon all such taxes col-56 lected by him and shall turn in to the county treasurer ninety percent of such taxes so collected, as are levied by this section; 58 and the assessor shall turn over to the treasurer or other proper 59 officer of each and every municipality within the county ninety 60 percent of such taxes levied by the ordinances of such muni-61 cipality. All such dog taxes, except those belonging to muni-62 cipalities, shall be accredited to the dog and kennel fund pro-63 vided for in section ten, article twenty, chapter nineteen of this 64 code. Such dog taxes as are collected for and turned over to 65 municipalities shall be deposited by the proper officer of such municipality to such fund and shall be expended in such man-67 ner as the law of such municipality may provide. All taxes on 68 dogs not collected by the assessor shall be collected by the 69 regular tax collecting officer of the county and placed to the 70 credit of the dog and kennel fund.

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The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.
Chairman Senate Committee  Chairman Senate Committee
Chairman House Committee
Originated in the House.
Takes effect December 31, 1980.
Jedd & Wills Clerk of the Senate
OfBlankenship  Clerk of the House of Delegates
President of the Senate  Speaker House of Delegates
The within is appeared this the 23
this the 23 day of Man J., 1980.
Governor W
J GOTOTALO

MAR 21 2 39 PH . 80
OFFICE OF THE COVERHOR