WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1996

ENROLLED
Committee Substitute for
SENATE BILL NO. 382

(By Senator [Name], Mr. President, et al.)

PASSED March 9, 1996
In Effect Ninety Days From Passage
ENROLLED

COMMITTEE SUBSTITUTE
FOR

Senate Bill No. 382

(SENATORS TOMBLIN, WOOTON, JACKSON, WAGNER, MANCHIN, ANDERSON, BAILEY, SCHOO NOVER, PLYMALE, DITTMAR AND YODER, original sponsors)

[Passed March 9, 1996; in effect ninety days from passage.]

AN ACT to repeal sections five and six, article seven, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend and reenact sections one, three, four and six-b of said article; and to amend and reenact section seventeen, article one, chapter eleven-a all relating to the classification of counties and the compensation of elected county officials and county commissioners as related to the classification system.

Be it enacted by the Legislature of West Virginia:

That sections five and six, article seven, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; and that sections one, three, four and
six-b of said article, be amended and reenacted; and that section seventeen, article one, chapter eleven-a, be amended and reenacted, all to read as follows:

CHAPTER 7. COUNTY COMMISSION AND OFFICERS.

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

§7-7-1. Legislative findings and purpose.

1. The Legislature finds and declares that the county officials' association, the county commissioners' association, the prosecuting attorneys' association, the county clerks' association, the assessors' association, the sheriffs association and the circuit clerks association approached the Legislature requesting that the state's fifty-five counties be reclassified and requested that all county officials be given increases in compensation. Inasmuch as these various county associations have better insight into the needs at the county level, the Legislature finds that there is a need to reclassify the fifty-five counties into groups which more accurately reflect the assessed valuations of property of all classes in the counties and to provide increases in compensation to the various county officials to reflect the class of county by which they are employed.

2. The Legislature hereby further finds that it has consistently and annually imposed upon the county commissioners, sheriffs, county and circuit clerks, assessors and prosecuting attorneys in each county broad, new and additional duties by the enactment of new provisions and amendments to this code. The new and additional duties imposed upon the aforesaid county officials by these enactments are such that they would justify the increases in compensation as provided in section four of this article, without violating the provisions of section 38, article VI of the Constitution of West Virginia.

3. The Legislature hereby further finds that there are, from time to time, additional duties imposed upon all
county officials through the acts of the Congress of the United States, and that such acts constitute new and additional duties for county officials and, as such, justify the increases in compensation as provided by section four of this article, without violating the provisions of section 38, article VI of the Constitution of West Virginia.

The Legislature hereby further finds that there is a direct correlation between the total assessed property valuations of a county on which the salary levels of the county commissioners, sheriffs, county and circuit clerks, assessors and prosecuting attorneys are based, and the new and additional duties that each of these officials is required to perform as they serve the best interests of their respective counties. Inasmuch as the reappraisal of the property valuations in each county has now been accomplished, the Legislature finds that a change in classification of counties by virtue of increased property valuations will occur on an infrequent basis. However, it is the further finding of the Legislature that when such change in classification of counties does occur, that new and additional programs, economic developments, requirements of public safety and the need for new services provided by county officials all increase, that the same constitute new and additional duties for county officials as their respective counties reach greater heights of economic development, as exemplified by the substantial increases in property valuations and, as such, justify the increases in compensation provided in section four of this article, without violating the provisions of section 38, article VI of the Constitution of West Virginia.

The Legislature hereby further finds and declares that the amendments made by this act to this article are intended to modify the provisions of this article so as to cause the same to be in full compliance with the provisions of the Constitution of West Virginia, and to be in full compliance with the decisions of the supreme court of appeals of West Virginia.
§7-7-3. Classification of counties for purpose of determining compensation of elected county officials.

(a) For the purpose of determining the compensation of elected county officials, the counties of the state of West Virginia are hereby grouped into seven classes based on their assessed valuation of property, all classes. These seven classes and the minimum and maximum valuation of property, all classes, established to determine the classification of each county are as follows:

<table>
<thead>
<tr>
<th>Class</th>
<th>Minimum Assessed Valuation of Property (All Classes)</th>
<th>Maximum Assessed Valuation of Property (All Classes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class I</td>
<td>$600,000,000</td>
<td>No Limit</td>
</tr>
<tr>
<td>Class II</td>
<td>$450,000,000</td>
<td>$599,999,999</td>
</tr>
<tr>
<td>Class III</td>
<td>$200,000,000</td>
<td>$449,999,999</td>
</tr>
<tr>
<td>Class IV</td>
<td>$100,000,000</td>
<td>$199,999,999</td>
</tr>
<tr>
<td>Class V</td>
<td>$50,000,000</td>
<td>$99,999,999</td>
</tr>
<tr>
<td>Class VI</td>
<td>$15,000,000</td>
<td>$49,999,999</td>
</tr>
<tr>
<td>Class VII</td>
<td>$0</td>
<td>$14,999,999</td>
</tr>
</tbody>
</table>

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 the twenty-ninth day of March, one thousand nine hundred seventy-two. Prior to the twenty-ninth day of March, one thousand nine hundred seventy-four, and each second year thereafter, the county court [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 maximum limits of a class above or below the class in which the county then is. If the county court 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 court [county commission] record.

The classification of each county shall be subject to
review by the state tax commissioner. He shall determine
if the classification of each county is correct based on the
final assessed valuation of property, all classes, certified
to him by the county assessor, state auditor and county
clerk. If he finds that a county is incorrectly classified
he shall notify the county court [county commission] of
that county promptly of his finding and in any case shall
notify the county court prior to the thirtieth day of June
of that current fiscal year. Any county court [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. Nothing in this section shall be construed as
authorizing an increase in compensation except at such
time as the affected county officer begins a new term of
office.

(b) Effective the first day of July, one thousand nine
hundred ninety-six, 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, estab-
lished to determine the classification of each county are
as follows:

<table>
<thead>
<tr>
<th>Class</th>
<th>Minimum Assessed Valuation of Property All Classes</th>
<th>Maximum Assessed Valuation of Property All Classes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class I</td>
<td>$2,000,000,000</td>
<td>No Limit</td>
</tr>
<tr>
<td>Class II</td>
<td>$1,500,000,000</td>
<td>$1,999,999,999</td>
</tr>
<tr>
<td>Class III</td>
<td>$1,000,000,000</td>
<td>$1,499,999,999</td>
</tr>
<tr>
<td>Class IV</td>
<td>$700,000,000</td>
<td>$999,999,999</td>
</tr>
<tr>
<td>Class</td>
<td>Minimum Assessed Value</td>
<td>Maximum Assessed Value</td>
</tr>
<tr>
<td>---------</td>
<td>------------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td>Class V</td>
<td>$600,000,000</td>
<td>$699,999,999</td>
</tr>
<tr>
<td>Class VI</td>
<td>$500,000,000</td>
<td>$599,999,999</td>
</tr>
<tr>
<td>Class VII</td>
<td>$400,000,000</td>
<td>$499,999,999</td>
</tr>
<tr>
<td>Class VIII</td>
<td>$300,000,000</td>
<td>$399,999,999</td>
</tr>
<tr>
<td>Class IX</td>
<td>$200,000,000</td>
<td>$299,999,999</td>
</tr>
<tr>
<td>Class X</td>
<td>$-0-</td>
<td>$199,999,999</td>
</tr>
</tbody>
</table>

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 the twenty-ninth day of March, one thousand nine hundred ninety-six.

Prior to the twenty-ninth day of March, one thousand nine hundred ninety-eight, 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 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.

The classification of each county shall be subject to review by the state tax commissioner. He shall determine if the classification of each county is correct based on the final assessed valuation of property, all classes, certified to him by the county assessor, state auditor and county clerk. If he finds that a county is incorrectly classified he shall notify the county commission of that county property of his finding and in any case shall notify the county prior to the thirtieth day of June 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
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.

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

(a) (1) All county commissioners shall be paid compensation out of the county treasury in amounts and according to the schedule hereafter set forth for each class of county as determined by the provisions of section three of this article: Provided, That as to any county having a tribunal in lieu of a county commission, the county commissioners of the county may be paid less than the minimum compensation limits of the county commission for the particular class of such county.

<table>
<thead>
<tr>
<th>Class</th>
<th>Compensation ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>20,000</td>
</tr>
<tr>
<td>II</td>
<td>15,500</td>
</tr>
<tr>
<td>III</td>
<td>14,000</td>
</tr>
<tr>
<td>IV</td>
<td>10,000</td>
</tr>
<tr>
<td>V</td>
<td>7,000</td>
</tr>
<tr>
<td>VI</td>
<td>4,000</td>
</tr>
</tbody>
</table>

The compensation hereinabove provided shall be paid on and after the first day of January, one thousand nine hundred eighty-five, to each county commissioner. Within each county, every county commissioner whose term of office commenced prior to the first day of January, one thousand nine hundred eighty-five, shall receive the same annual compensation as commissioners commencing a term of office on or after that date by virtue of the new duties imposed upon county commissioners pursuant to the provisions of chapter fifteen, acts
of the Legislature, first extraordinary session, one
thousand nine hundred eighty-three.

(2) For the purpose of determining the compensation to
be paid to the elected county officials of each county, the
following compensations for each county office by class
are hereby established and shall be used by each county
commission in determining the compensation of each of
their county officials other than compensation of mem-
bers of the county commission:

<table>
<thead>
<tr>
<th>Class</th>
<th>County Clerk</th>
<th>Circuit Clerk</th>
<th>Clerk</th>
<th>Assessor</th>
<th>Prosecuting Attorney</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>$24,200</td>
<td>$31,300</td>
<td>$31,300</td>
<td>$24,200</td>
<td>$41,500</td>
</tr>
<tr>
<td>II</td>
<td>$24,200</td>
<td>$28,000</td>
<td>$28,000</td>
<td>$24,200</td>
<td>$39,500</td>
</tr>
<tr>
<td>III</td>
<td>$24,200</td>
<td>$28,000</td>
<td>$28,000</td>
<td>$24,200</td>
<td>$30,000</td>
</tr>
<tr>
<td>IV</td>
<td>$22,300</td>
<td>$24,000</td>
<td>$24,000</td>
<td>$22,300</td>
<td>$26,500</td>
</tr>
<tr>
<td>V</td>
<td>$20,400</td>
<td>$22,000</td>
<td>$22,000</td>
<td>$20,400</td>
<td>$23,500</td>
</tr>
<tr>
<td>VI</td>
<td>$17,200</td>
<td>$17,200</td>
<td>$17,200</td>
<td>$17,200</td>
<td>$17,000</td>
</tr>
</tbody>
</table>

Any county clerk, circuit clerk, joint clerk of the
county commission and circuit court, if any, county
assessor, sheriff and prosecuting attorney of a Class I
county, any assessor of a Class II and Class III county,
yany sheriff of a Class II and Class III county and any
prosecuting attorney of a Class II county shall devote full
time to his or her public duties to the exclusion of any
other employment: Provided, That any public official,
whose term of office begins when his or her county’s
classification imposes no restriction on his or her outside
activities, shall not be restricted on his or her outside
activities during the remainder of the term for which he
or she is elected. The compensation hereinabove pro-
vided shall be paid on and after the first day of January,
one thousand nine hundred eighty-five, to each elected
county official.

In the case of a county that has a joint clerk of the
county commission and circuit court, 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.

The Legislature finds, as a fact, that the duties imposed upon county clerks by the provisions of chapter sixty-four, acts of the Legislature, regular session, one thousand nine hundred eighty-two, and by chapter fifteen, acts of the Legislature, first extraordinary session, one thousand nine hundred eighty-three, constitute new and additional duties for county clerks and as such justify the additional compensation provided in this section without violating the provisions of section thirty-eight, article VI of the Constitution of West Virginia.

The Legislature further finds as a fact that the duties imposed upon circuit clerks by the provisions of chapters sixty-one and one hundred eighty-two, acts of the Legislature, regular session, one thousand nine hundred eighty-one, and by chapter sixty, acts of the Legislature, regular session, one thousand nine hundred eighty-three, constitute new and additional duties for circuit clerks and as such justify the additional compensation provided by this section without violating the provisions of section thirty-eight, article VI of the Constitution of West Virginia.

(b) Prior to the primary election in the year one thousand nine hundred ninety-two, and for the fiscal year beginning on the first day of July, one thousand nine hundred ninety-two, or for any subsequent fiscal year if the approval set out herein is not granted for any fiscal year, and at least thirty days prior to the meeting to approve the county budget, the commission shall provide notice to the public of the date and time of the meeting and that the purpose of the meeting of the county commission is to decide upon their budget certification to the tax department. Upon submission by the county commission to the chief inspector division of the department of tax and revenue of a proposed annual budget
which contains anticipated receipts into the county's
general revenue fund, less anticipated moneys from the
unencumbered fund balance, equal to anticipated
receipts into the county's general revenue fund, less
anticipated moneys from the unencumbered fund
balance and any federal or state special grants, for the
immediately preceding fiscal year, plus such additional
amount as is necessary for payment of the increases in
the salaries set out herein and related employment taxes
over that paid for the immediately preceding fiscal year,
and upon approval thereof by the chief inspector, which
approval shall not be granted for any proposed annual
budget containing anticipated receipts which are unrea-
onably greater or lesser than that of the immediately
preceding fiscal year, for the purpose of determining the
compensation to be paid to the elected county officials of
each county office by class are hereby established and
shall be used by each county commission in determining
the compensation of each of their county officials:
Provided, That as to any county having a tribunal in lieu
of a county commission, the county commissioners of the
county may be paid less than the minimum compensation
limits of the county commission for the particular class
of the county.

COUNTY COMMISSIONERS

<table>
<thead>
<tr>
<th>Class</th>
<th>Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class I</td>
<td>$24,000</td>
</tr>
<tr>
<td>Class II</td>
<td>$18,600</td>
</tr>
<tr>
<td>Class III</td>
<td>$16,800</td>
</tr>
<tr>
<td>Class IV</td>
<td>$12,000</td>
</tr>
<tr>
<td>Class V</td>
<td>$8,400</td>
</tr>
</tbody>
</table>

If the approval set out hereinabove is granted, the
compensation hereinabove provided shall be paid on and
after the first day of January, one thousand nine hundred
ninety-three, to each county commissioner. Within each
county, every county commissioner shall receive the
same annual compensation by virtue of the new duties
imposed upon county commissioners pursuant to the provisions of chapter one hundred seventy-two, acts of the Legislature, second regular session, one thousand nine hundred ninety, and chapter five, acts of the Legislature, third extraordinary session, one thousand nine hundred ninety.

OTHER ELECTED OFFICIALS

<table>
<thead>
<tr>
<th>Class</th>
<th>County Sheriff</th>
<th>Circuit Clerk</th>
<th>Clerk Assessor</th>
<th>Prosecuting Attorney</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class I</td>
<td>$29,040</td>
<td>$37,560</td>
<td>$37,560</td>
<td>$29,040</td>
</tr>
<tr>
<td>Class II</td>
<td>$29,040</td>
<td>$33,600</td>
<td>$33,600</td>
<td>$29,040</td>
</tr>
<tr>
<td>Class III</td>
<td>$29,040</td>
<td>$33,600</td>
<td>$33,600</td>
<td>$29,040</td>
</tr>
<tr>
<td>Class IV</td>
<td>$26,760</td>
<td>$28,800</td>
<td>$28,800</td>
<td>$26,760</td>
</tr>
<tr>
<td>Class V</td>
<td>$24,480</td>
<td>$26,400</td>
<td>$26,400</td>
<td>$24,480</td>
</tr>
<tr>
<td>Class VI</td>
<td>$24,480</td>
<td>$26,400</td>
<td>$26,400</td>
<td>$24,480</td>
</tr>
</tbody>
</table>

Any county clerk, circuit clerk, joint clerk of the county commission and circuit court, if any, county assessor, sheriff and prosecuting attorney of a Class I county, any assessor of a Class II and Class III county, any sheriff of a Class II and Class III county and any prosecuting attorney of a Class II county shall devote full time to his or her public duties to the exclusion of any other employment: Provided, That any public official, whose term of office begins when his or her county's classification imposes no restriction on his or her outside activities, shall not be restricted on his or her outside activities during the remainder of the term for which he or she is elected. If the approval set out hereinabove is granted, the compensation hereinabove provided shall be paid on and after the first day of January, one thousand nine hundred ninety-three, to each elected county official.

In the case of a county that has a joint clerk of the county commission and circuit court, 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.

Prior to the primary election in the year one thousand nine
hundred ninety-two, in the case of a Class III, Class IV or
Class V county which has a part-time prosecuting attorney,
the county commission may find that such facts and circum-
stances exist that require the prosecuting attorney to devote
full time to his or her public duties for the four-year term,
beginning the first day of January, one thousand nine
hundred ninety-three. If the county commission makes such
a finding, it may by proper order adopted and entered,
require the prosecuting attorney who takes office on the first
day of January, one thousand nine hundred ninety-three, to
devote full time to his or her public duties and the county
commission shall then compensate said prosecuting attorney
at the same rate of compensation as that of a prosecuting
attorney in a Class II county.

For any county: (1) Which on and after the first day of
July, one thousand nine hundred ninety-four, is classi-
fied as a Class II county; and (2) which prior to such date
was classified as a Class III, Class IV or Class V county
and maintained a part-time prosecuting attorney, the
county commission may elect to maintain the prosecut-
ing attorney as a part-time prosecuting attorney: 
Provided, That prior to the first day of January, one
thousand nine hundred ninety-six, the county commis-
sion shall make a finding, by proper order and entered,
whether to maintain a full-time or part-time prosecuting
attorney. The part-time prosecuting attorney shall be
compensated at the same rate of compensation as that of
a prosecuting attorney in the class for the county prior to
being classified as a Class II county.

(c) Prior to the primary election in the year one thou-
sand nine hundred ninety-six, and for the fiscal year
beginning on the first day of July, one thousand nine
hundred ninety-six, or for any subsequent fiscal year if
the approval set out herein is not granted for any fiscal
year, and at least thirty days prior to the meeting to approve the county budget, the commission shall provide notice to the public of the date and time of the meeting and that the purpose of the meeting of the county commission is to decide upon their budget certification to the tax department. Upon submission by the county commission to the chief inspector division of the department of tax and revenue of a proposed annual budget which contains anticipated receipts into the county's general revenue fund, less anticipated moneys from the unencumbered fund balance, equal to anticipated receipts into the county's general revenue fund, less anticipated moneys from the unencumbered fund balance and any federal or state special grants, for the fiscal year beginning the first day of July, one thousand nine hundred ninety-six, plus such additional amount as is necessary for payment of the increases in the salaries set out herein and related employment taxes over that paid for the immediately preceding fiscal year, and upon approval thereof by the chief inspector, which approval shall not be granted for any proposed annual budget containing anticipated receipts which are unreasonably greater or lesser than that of the immediately preceding fiscal year for the purpose of determining the compensation to be paid to the elected county officials of each county office by class are hereby established and shall be used by each county commission in determining whether county revenues are sufficient to pay the compensation mandated herein for their county officials: Provided, That as to any county having a tribunal in lieu of a county commission, the county commissioners of the county may be paid less than the minimum compensation limits of the county commission for the particular class of the county: Provided, however, That should there be an insufficient projected increase in revenues to pay the compensation and related employment taxes mandated herein, then the compensation of that county's elected officials shall remain at the level in effect at the time certification was sought.
COUNTY COMMISSIONERS

Class I $ 28,000
Class II $ 27,500
Class III $ 27,000
Class IV $ 26,500
Class V $ 26,000
Class VI $ 21,500
Class VII $ 21,000
Class VIII $ 19,000
Class IX $ 18,500
Class X $ 15,000

The compensation hereinabove provided shall be paid on and after the first day of January, one thousand nine hundred ninety-seven, to each county commissioner. Within each county, every county commissioner whose term of office commenced prior to or on or after the first day of January, one thousand nine hundred ninety-seven, shall receive the same annual compensation by virtue of legislative findings of extra duties as set forth in section one of this article.

For the purpose of determining the compensation to be paid to the elected county officials of each county, the following compensations for each county office by class are hereby established and shall be used by each county commission in determining the compensation of each of their county officials other than compensation of members of the county commission:

OTHER ELECTED OFFICIALS

<table>
<thead>
<tr>
<th>Class</th>
<th>County Sheriff</th>
<th>Circuit Clerk</th>
<th>Clerk</th>
<th>Prosecuting Assessor</th>
<th>Attorney</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class I</td>
<td>$34,000</td>
<td>$42,000</td>
<td>$42,000</td>
<td>$34,000</td>
<td>$76,000</td>
</tr>
<tr>
<td>Class II</td>
<td>$33,500</td>
<td>$41,500</td>
<td>$41,500</td>
<td>$33,500</td>
<td>$74,000</td>
</tr>
</tbody>
</table>
The compensation hereinabove provided shall be paid on and after the first day of January, one thousand nine hundred ninety-seven, to each elected county official. Any county clerk, circuit clerk, joint clerk of the county commission and circuit court, if any, county assessor or sheriff of a Class I through Class V county, inclusive, any assessor or any sheriff of a Class VI through Class IX county, inclusive, shall devote full time to his or her public duties to the exclusion of any other employment: Provided, That any public official, whose term of office begins when his or her county’s classification imposes no restriction on his or her outside activities, shall not be restricted on his or her outside activities during the remainder of the term for which he or she is elected.

In the case of a county that has a joint clerk of the county commission and circuit court, 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.

Any prosecuting attorney of a Class I through Class V county, inclusive, shall devote full time to his or her public duties to the exclusion of any other employment: Provided, That any county which under the prior provisions of this section was classified as a Class II county and elected to maintain a part-time prosecutor may continue to maintain a part-time prosecutor, until such
time as the county commission, on request of the part-time prosecutor, approves and makes a finding, by proper order entered, that the prosecuting attorney shall devote full time to his or her public duties. The county commission shall then compensate said prosecuting attorney at the same rate of compensation as that of a prosecuting attorney in a Class V county: Provided, however, That any county which under the prior provisions of this section was classified as a Class II county and which did not elect to maintain a part-time prosecutor shall maintain a full-time prosecuting attorney and shall compensate said prosecuting attorney at the same rate of compensation as that of a prosecuting attorney in a Class V county: Provided further, That, until the first day of January, two thousand one, when a vacancy occurs in the office of prosecuting attorney prior to the end of a term, the county commission of a Class IV or Class V county may elect to allow the position to become part-time for the end of that term, and thereafter the position of prosecuting attorney shall become full-time.

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

1 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 six-a of this article, the following compensations for each county assessor by class, as provided in section three of this article, are hereby established and shall be used by each county commission in determining the compensation of each county assessor; for assessors in Class I - V counties, inclusive, fifteen thousand dollars; for assessors in Class VI and VII counties, ten thousand dollars; for assessors in Class VIII and IX counties, nine thousand dollars; for assessors in Class X counties, six thousand five hundred dollars.

14 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 perfor-
mance of additional duties as provided in section six-a
of this article be less than the additional compensation
such county assessors received on the first day of Janu-
ary, one thousand nine hundred seventy-six.

CHAPTER 11A. COLLECTION AND ENFORCEMENT OF
PROPERTY TAXES.

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.


After the sheriff has collected eighty-five per cent of
the combined total of all taxes assessed on real and
personal property, he shall, in addition to the salary and
compensation now authorized by law, be allowed a
commission as follows: Two and one-half percent on the
remainder of the taxes actually collected up to ninety
percent of the combined total of all taxes assessed on
real and personal property, three and one-half percent of
the remainder collected above ninety percent and up to
ninety-five percent of the combined total of all taxes
assessed on real and personal property, and five percent
on the remainder of taxes collected above ninety-five
percent of the combined total of all taxes assessed on
real and personal property. In all cases the taxes col-
lected on which any commission shall be paid will be
exclusive of interest and charges thereon, if the collec-
tion be made before the delinquent list has been ap-
proved by the county commission: Provided, That the
total amount of commissions paid to any sheriff shall not
exceed the sum of fifteen thousand dollars in any one
year. The commission so allowed shall be determined by
the county court and charged against the various funds
for which the taxes are collected.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.
In effect ninety days from passage.

The within is approved this the 1st day of 1996.

Governor