

The House Committee on Appropriations offers the following substitute to HB 302:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 15 of the Official Code of Georgia Annotated, relating to courts; to amend  
2 Title 21 of the Official Code of Georgia Annotated, relating to elections; to amend Article  
3 1 of Chapter 16 of Title 45 of the Official Code of Georgia Annotated, relating to general  
4 provisions relative to coroners; to amend Article 3 of Chapter 5 of Title 48 of the Official  
5 Code of Georgia Annotated, relating to county tax officials and administration, so as to  
6 change the provisions relating to the compensation of sheriffs, clerks of the superior courts,  
7 judges of the probate courts, tax collectors and tax commissioners, chief deputy tax  
8 commissioners, chief magistrates, magistrates, clerks of superior or state courts serving as  
9 clerks of magistrate courts, magistrates or chief magistrates serving as clerks of the  
10 magistrate court, registrars and deputy registrars, and coroners of certain counties; to correct  
11 certain cross-references; to provide for other matters relative to the foregoing; to repeal  
12 conflicting laws; and for other purposes.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

14 Title 15 of the Official Code of Georgia Annotated, relating to courts, is amended by striking  
15 Code Section 15-6-88, relating to minimum salaries for clerks of the superior courts, and  
16 inserting in its place the following:  
17

18 "15-6-88.

19 (a) Any other provision of law to the contrary notwithstanding, the minimum annual salary  
20 of each clerk of the superior court in each county of this state shall be fixed according to  
21 the population of the county in which he or she serves, as determined by the United States  
22 decennial census of 1990 or any future such census. Except as otherwise provided in  
23 subsection (b) of this Code section, each such clerk shall receive an annual salary, payable  
24 in equal monthly installments from the funds of the county, of not less than the amount  
25 fixed in the following schedule:

<u>Population</u>	<u>Minimum Salary</u>
0 — 5,999 .....	\$ <del>21,780.00</del> <u>23,958.00</u>
6,000 — 11,889 .....	<del>29,910.00</del> <u>32,901.00</u>
11,890 — 19,999 .....	<del>33,882.00</del> <u>37,270.00</u>
20,000 — 28,999 .....	<del>36,301.00</del> <u>39,931.00</u>
29,000 — 38,999 .....	<del>38,720.00</del> <u>42,592.00</u>
39,000 — 49,999 .....	<del>41,142.00</del> <u>45,256.00</u>
50,000 — 74,999 .....	<del>43,563.00</del> <u>47,919.00</u>
75,000 — 99,999 .....	<del>44,772.00</del> <u>49,249.00</u>
100,000 — 149,999 .....	<del>45,982.00</del> <u>50,580.00</u>
150,000 — 199,999 .....	<del>47,192.00</del> <u>51,911.00</u>
200,000 — 249,999 .....	<del>48,402.00</del> <u>53,242.00</u>
250,000 — 299,999 .....	<del>66,936.00</del> <u>73,630.00</u>
300,000 — 399,999 .....	<del>73,890.00</del> <u>81,279.00</u>
400,000 — 499,999 .....	<del>76,890.00</del> <u>84,579.00</u>
500,000 or more .....	<del>79,890.00</del> <u>87,879.00</u>

(b) On and after July 1, ~~1998~~ 2001, whenever the employees in the classified service of the state merit system receive a cost-of-living increase or general performance based increase of a certain percentage or a certain amount, the amounts fixed in the minimum salary schedule in subsection (a) of this Code section, in Code Section 15-6-89, and in subsection (b) of Code Section 15-10-105, or the amounts derived by increasing each of said amounts through the application of longevity increases pursuant to subsection (a) of Code Section 15-6-90, where applicable shall be increased by the same percentage or same amount applicable to such state employees. If the cost-of-living increase or general performance based increase received by state employees is in different percentages or different amounts as to certain categories of employees, the amounts fixed in the minimum salary schedule in subsection (a) of this Code section, in Code Section 15-6-89, and in subsection (b) of Code Section 15-10-105, or the amounts derived through the application of longevity increases, shall be increased by a percentage or an amount not to exceed the average percentage or average amount of the general increase in salary granted to the state employees. The Office of Planning and Budget shall calculate the average percentage increase or average amount increase when necessary. The periodic changes in the amounts fixed in the minimum salary schedule in subsection (a) of this Code section, in Code Section 15-6-89, in subsection (b) of Code Section 15-10-105, or the amounts derived through the application of longevity increases, as authorized by this subsection shall become effective on the first day of January following the date that the cost-of-living

1 increases or general performance based increases received by state employees become  
 2 effective; provided, however, that if the cost-of-living increases received by state  
 3 employees become effective on January 1, such periodic changes in the amounts fixed in  
 4 the minimum salary schedule in subsection (a) of this Code section, in Code Section  
 5 15-6-89, and in subsection (b) of Code Section 15-10-105, or the amounts derived by  
 6 increasing each of said amounts through the application of longevity increases pursuant to  
 7 subsection (a) of Code Section 15-6-90, shall become effective on the same date that the  
 8 cost-of-living increases or general performance based increases received by state  
 9 employees become effective.

10 (c) This Code section shall not be construed to reduce the salary of any clerk of the  
 11 superior court in office on July 1, 1991; provided, however, that successors to such clerks  
 12 in office on July 1, 1991, shall be governed by the provisions of subsections (a) and (b) of  
 13 this Code section.

14 (d) The county governing authority may supplement the minimum annual salary of the  
 15 clerk of the superior court in such amount as it may fix from time to time; but no clerk's  
 16 compensation supplement shall be decreased during any term of office. Any prior  
 17 expenditure of county funds to supplement the clerk's salary in the manner authorized by  
 18 this subsection is ratified and confirmed. Nothing contained in this subsection shall  
 19 prohibit the General Assembly by local law from supplementing the annual salary of the  
 20 clerk."

21 **SECTION 2.**

22 Said title is further amended by adding a new Code section immediately following Code  
 23 Section 15-6-88.1, to be designated Code Section 15-6-88.2, to read as follows:

24 "15-6-88.2.

25 In addition to any salary, fees, or expenses now or hereafter provided by law, the governing  
 26 authority of each county is authorized to provide as necessary and reasonable expenses for  
 27 the operation of the office of clerk of the superior court, and payable from county funds,  
 28 a monthly expense allowance of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Monthly Expenses</u>
0 — 11,889 .....	\$ 100.00
11,890 — 74,999 .....	200.00
75,000 — 249,999 .....	300.00
250,000 — 499,999 .....	400.00
500,000 or more .....	500.00"

**SECTION 3.**

Said title is further amended by striking Code Section 15-6-89, relating to additional remuneration for clerks of the superior courts for certain services, and inserting in its place the following:

"15-6-89.

In addition to the minimum salary provided in Code Section 15-6-88 or any other salary provided by any applicable general or local law, each clerk of the superior court of any county who also serves as clerk of a state court, city court, juvenile court, or civil court under any applicable general or local law of this state shall receive for his or her services in such other court a salary of not less than ~~\$236.25~~ \$259.88 per month, to be paid from the funds of the county. In the event any such court for which a clerk of the superior court is serving as clerk is abolished, the clerk of the superior court shall not be entitled to any salary heretofore received for service in such court."

**SECTION 4.**

Said title is further amended by striking subsection (a) of Code Section 15-9-63, relating to the schedule of minimum salaries of judges of the probate courts, and inserting in its place the following:

"(a)(1) Any other laws to the contrary notwithstanding, the minimum annual salary of each judge of the probate court in this state shall be fixed according to the population of the county in which he or she serves, as determined by the United States decennial census of 1990 or any future such census. Each such judge of the probate court shall receive an annual salary, payable in equal monthly installments from the funds of his or her county, of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Salary</u>
0 — 5,999 .....	\$ <del>20,511.00</del> <u>22,562.00</u>
6,000 — 11,889 .....	<del>27,083.00</del> <u>29,791.00</u>
11,890 — 19,999 .....	<del>30,084.00</del> <u>33,092.00</u>
20,000 — 28,999 .....	<del>33,235.00</del> <u>36,559.00</u>
29,000 — 38,999 .....	<del>36,769.00</del> <u>40,446.00</u>
39,000 — 49,999 .....	<del>38,783.00</del> <u>42,661.00</u>
50,000 — 74,999 .....	<del>41,737.00</del> <u>45,911.00</u>
75,000 — 99,999 .....	<del>45,973.00</del> <u>50,570.00</u>
100,000 — 149,999 .....	<del>50,210.00</del> <u>55,231.00</u>
150,000 — 199,999 .....	<del>55,936.00</del> <u>61,530.00</u>
200,000 — 249,999 .....	<del>61,662.00</del> <u>67,828.00</u>

1	250,000 — 299,999 . . . . .	<del>64,435.00</del> <u>70,879.00</u>
2	300,000 — 399,999 . . . . .	<del>67,209.00</del> <u>73,930.00</u>
3	400,000 — 499,999 . . . . .	<del>70,209.00</del> <u>77,230.00</u>
4	500,000 or more . . . . .	<del>73,209.00</del> <u>80,530.00</u>

5 (2) On and after July 1, ~~1998~~ 2001, whenever the employees in the classified service of  
6 the state merit system receive a cost-of-living increase or general performance based  
7 increase of a certain percentage or a certain amount, the amounts fixed in the minimum  
8 salary schedule in paragraph (1) of this subsection and in Code Section 15-9-64, or the  
9 amounts derived by increasing each of said amounts through the application of longevity  
10 increases pursuant to Code Section 15-9-65, where applicable, shall be increased by the  
11 same percentage or same amount applicable to such state employees. If the cost-of-living  
12 increase or general performance based increase received by state employees is in different  
13 percentages or different amounts as to certain categories of employees, the amounts fixed  
14 in the minimum salary schedule in paragraph (1) of this subsection, and in Code Section  
15 15-9-64, or the amounts derived through the application of longevity increases, shall be  
16 increased by a percentage or an amount not to exceed the average percentage or average  
17 amount of the general increase in salary granted to the state employees. The Office of  
18 Planning and Budget shall calculate the average percentage increase or average amount  
19 increase when necessary. The periodic changes in the amounts fixed in the minimum  
20 salary schedule in paragraph (1) of this subsection, and in Code Section 15-9-64, or the  
21 amounts derived through the application of longevity increases, as authorized by this  
22 paragraph shall become effective on the first day of January following the date that the  
23 cost-of-living increases or general performance based increases received by state  
24 employees become effective; provided, however, that if the cost-of-living increases  
25 received by state employees become effective on January 1, such periodic changes in the  
26 amounts fixed in the minimum salary schedule in paragraph (1) of this subsection and in  
27 Code Section 15-9-64, or the amounts derived by increasing each of said amounts  
28 through the application of longevity increases pursuant to Code Section 15-9-65, where  
29 applicable, as authorized by this paragraph shall become effective on the same date that  
30 the cost-of-living increases or general performance based increases received by state  
31 employees become effective.

32 (3) The county governing authority may supplement the minimum annual salary of the  
33 judge of the probate court in such amount as it may fix from time to time; but no probate  
34 judge’s compensation supplement shall be decreased during any term of office. Any  
35 prior expenditure of county funds to supplement the probate judge’s salary in the manner  
36 authorized by this paragraph is ratified and confirmed. Nothing contained in this

1 paragraph shall prohibit the General Assembly by local law from supplementing the  
2 annual salary of the probate judge."

### 3 SECTION 5.

4 Said title is further amended by striking Code Section 15-9-63.1, relating to compensation  
5 for services as magistrate or chief magistrate, and inserting in its place the following:

6 "15-9-63.1.

7 (a) Beginning ~~January 1, 2000~~ July 1, 2001, in any county in which the probate judge  
8 serves as chief magistrate or magistrate, he or she shall be compensated for such services  
9 based on a minimum annual amount of ~~\$8,500.00~~ \$9,350.00; provided, however, that  
10 compensation for a probate judge shall not be reduced during his or her term of office.

11 (b) On and after ~~January 1, 2000~~ July 1, 2001, whenever the employees in the classified  
12 service of the state merit system receive a cost-of-living increase or general performance  
13 based increase of a certain percentage or a certain amount, the amount provided in  
14 subsection (a) of this Code section shall be increased by the same percentage or same  
15 amount applicable to such state employees. If the cost-of-living increase or general  
16 performance based increase received by state employees is in different percentages or  
17 different amounts as to certain categories of employees, the amount provided in subsection  
18 (a) of this Code section shall be increased by a percentage or an amount not to exceed the  
19 average percentage or average amount of the general increase in salary granted to the state  
20 employees. The Office of Planning and Budget shall calculate the average percentage  
21 increase or average amount increase when necessary. The periodic changes in the amount  
22 provided in subsection (a) of this Code section, as authorized by this subsection, shall  
23 become effective on the first day of ~~January~~ July following the date that the cost-of-living  
24 increases or general performance based increases received by state employees become  
25 effective; provided, however, that if such increases received by state employees become  
26 effective on ~~January 1~~ July 1, such periodic changes in the amount provided in  
27 subsection (a) of this Code section, as authorized by this subsection, shall become effective  
28 on the same date that the cost-of-living increases or general performance based increases  
29 received by state employees become effective.

30 (c) On and after ~~January 1, 2000~~ July 1, 2001, the amounts provided in subsections (a)  
31 and (b) of this Code section shall be increased by multiplying said amounts by the  
32 percentage which equals 5 percent times the number of completed four-year terms of office  
33 served by any probate judge serving as a chief magistrate or magistrate where such terms  
34 have been completed after December 31, 1999, effective the first day of January following  
35 the completion of each such period of service."

**SECTION 6.**

Said title is further amended by striking Code Section 15-9-64, relating to supplementation of minimum salaries of judges of the probate courts, and inserting in its place the following:  
 "15-9-64.

The amount of minimum salary provided in Code Section 15-9-63 for the judges of the probate courts of any county presently on a salary who also hold and conduct elections or are responsible for conducting elections for members of the General Assembly under any applicable general or local law of this state shall be increased by ~~\$236.25~~ \$259.88 per month. The amount of the minimum salary provided in Code Section 15-9-63 for the judges of the probate courts on a salary who are responsible for traffic cases under any general or local law of this state shall also be increased by \$295.25 per month."

**SECTION 7.**

Said title is further amended by adding a new Code section immediately following Code Section 15-9-64, to be designated Code Section 15-9-64.1, to read as follows:

"15-9-64.1.

In addition to any salary, fees, or expenses now or hereafter provided by law, the governing authority of each county is authorized to provide as necessary and reasonable expenses for the operation of the office of judge of the probate court, and payable from county funds, a monthly expense allowance of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Monthly Expenses</u>
0 — 11,889 .....	\$ 100.00
11,890 — 74,999 .....	200.00
75,000 — 249,999 .....	300.00
250,000 — 499,999 .....	400.00
500,000 or more .....	500.00"

**SECTION 8.**

Said title is further amended by striking Code Section 15-10-23, relating to minimum compensation of magistrates, and inserting in its place the following:

"15-10-23.

(a)(1) As used in this Code section, the term 'full-time capacity' means ~~a work week of no less than 40 hours~~ in the case of a chief magistrate means a chief magistrate who regularly exercises the powers of a magistrate as set forth in Code Section 15-10-2 at least 40 hours per workweek. In the case of all other magistrates, such term means a magistrate who was appointed to a full-time magistrate position and who regularly

exercises the powers of a magistrate as set forth in Code Section 15-10-2 at least 40 hours per workweek.

(2) Unless otherwise provided by local law and except as otherwise provided in paragraphs (2) and (3) of this subsection, effective January 1, 1996 July 1, 2001, the chief magistrate of each county who serves in a full-time capacity other than those counties where the probate judge serves as chief magistrate shall receive a minimum annual salary of the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Salary</u>
0 — 5,999 .....	\$ 10,397.00
6,000 — 11,889 .....	14,510.00
11,890 — 19,999 .....	16,318.00
20,000 — 28,999 .....	18,130.00
29,000 — 38,999 .....	20,772.00
39,000 — 49,999 .....	22,285.00
50,000 — 74,999 .....	23,819.00
75,000 — 99,999 .....	25,015.00
100,000 — 149,999 .....	29,891.00
150,000 — 199,999 .....	31,507.00
200,000 — 249,999 .....	38,386.00
250,000 — 299,999 .....	39,168.00
300,000 or more .....	41,818.00

~~The minimum salary for each affected chief magistrate shall be fixed from the above table according to the population of the county in which the chief magistrate serves as determined by the United States decennial census of 1990 or any future such census. The county governing authority may supplement the minimum annual salary of the chief magistrate in such amount as it may fix from time to time, but no chief magistrate's compensation or supplement shall be decreased during any term of office.~~

~~(2) Unless otherwise provided by local law, effective January 1, 1997, the chief magistrate of each county who serves in a full-time capacity other than those counties where the probate judge serves as chief magistrate shall receive a minimum annual salary of the amount fixed in the following schedule:~~

<u>Population</u>	<u>Minimum Salary</u>
0 — 5,999 .....	\$ 13,882.00
6,000 — 11,889 .....	18,720.00
11,890 — 19,999 .....	20,894.00

1	<del>20,000 — 28,999</del> .....	<del>23,135.00</del>
2	<del>29,000 — 38,999</del> .....	<del>25,952.00</del>
3	<del>39,000 — 49,999</del> .....	<del>27,560.00</del>
4	<del>50,000 — 74,999</del> .....	<del>29,578.00</del>
5	<del>75,000 — 99,999</del> .....	<del>31,970.00</del>
6	<del>100,000 — 149,999</del> .....	<del>36,201.00</del>
7	<del>150,000 — 199,999</del> .....	<del>39,433.00</del>
8	<del>200,000 — 249,999</del> .....	<del>45,297.00</del>
9	<del>250,000 — 299,999</del> .....	<del>46,861.00</del>
10	<del>300,000 or more</del> .....	<del>49,361.00</del>

11 ~~The minimum salary for each affected chief magistrate shall be fixed from the above~~  
 12 ~~table according to the population of the county in which the chief magistrate serves as~~  
 13 ~~determined by the United States decennial census of 1990 or any future such census. The~~  
 14 ~~county governing authority may supplement the minimum annual salary of the chief~~  
 15 ~~magistrate in such amount as it may fix from time to time; but no chief magistrate's~~  
 16 ~~compensation or supplement shall be decreased during any term of office.~~

17 (3) ~~Unless otherwise provided by local law, effective January 1, 1998, the chief~~  
 18 ~~magistrate of each county who serves in a full-time capacity other than in those counties~~  
 19 ~~where the judge of the probate court serves as chief magistrate shall receive a minimum~~  
 20 ~~annual salary of the amount fixed in the following schedule:~~

21	<u>Population</u>	<u>Minimum Salary</u>
22	0 — 5,999 .....	\$ 18,783.00 <u>20,661.00</u>
23	6,000 — 11,889 .....	24,801.00 <u>27,281.00</u>
24	11,890 — 19,999 .....	27,549.00 <u>30,304.00</u>
25	20,000 — 28,999 .....	31,365.00 <u>34,502.00</u>
26	29,000 — 38,999 .....	33,671.00 <u>37,038.00</u>
27	39,000 — 49,999 .....	35,515.00 <u>39,067.00</u>
28	50,000 — 74,999 .....	38,221.00 <u>42,043.00</u>
29	75,000 — 99,999 .....	42,100.00 <u>46,310.00</u>
30	100,000 — 149,999 .....	45,980.00 <u>50,578.00</u>
31	150,000 — 199,999 .....	51,223.00 <u>56,345.00</u>
32	200,000 — 249,999 .....	56,467.00 <u>62,114.00</u>
33	250,000 — 299,999 .....	59,007.00 <u>64,908.00</u>
34	300,000 or more .....	61,546.00 <u>67,701.00</u>

1 The minimum salary for each affected chief magistrate shall be fixed from the ~~above~~  
2 table in this subsection according to the population of the county in which the chief  
3 magistrate serves as determined by the United States decennial census of 1990 or any  
4 future such census. The county governing authority may supplement the minimum  
5 annual salary of the chief magistrate in such amount as it may fix from time to time; but  
6 no chief magistrate's compensation supplement shall be decreased during any term of  
7 office.

8 (b) All other chief magistrates shall receive a minimum monthly salary equal to the hourly  
9 rate which a full-time chief magistrate of the county would receive multiplied by the  
10 number of actual working hours of the chief magistrate.

11 (c) Unless otherwise provided by local law, each magistrate who serves in a full-time  
12 capacity other than the chief magistrate shall receive a minimum monthly salary of  
13 ~~\$2,812.00~~ \$3,093.00 per month or 90 percent of the monthly salary of the chief magistrate,  
14 whichever is less. All other magistrates shall receive a minimum monthly salary of the  
15 lesser of ~~\$16.22~~ \$17.84 per hour or 90 percent of the monthly salary of the chief  
16 magistrate; provided, however, that notwithstanding any other provisions of this  
17 subsection, no magistrate who serves in less than a full-time capacity shall receive a  
18 minimum monthly salary of less than ~~\$432.64~~ \$475.90. The county governing authority  
19 may supplement the minimum annual salary of each magistrate in such amount as it may  
20 fix from time to time; but no such magistrate's compensation supplement shall be  
21 decreased during any term of office. Nothing contained in this subsection shall prohibit  
22 the General Assembly by local law from supplementing the annual salary of any  
23 magistrates.

24 (d) Magistrates shall be compensated solely on a salary basis and not in whole or in part  
25 from fees; and the salaries and supplements of all magistrates shall be paid in equal  
26 monthly installments from county funds.

27 (e) The General Assembly may by local law fix the compensation of any or all of a  
28 county's magistrates.

29 (f) Notwithstanding the provisions of subsection (a) of this Code section, unless otherwise  
30 provided by local law, effective January 1, 1996, in any county in which more than 70  
31 percent of the population according to the United States decennial census of 1990 or any  
32 future such census resides on property of the United States government which is exempt  
33 from taxation by this state, the population of the county for purposes of subsection (a) of  
34 this Code section shall be deemed to be the total population of the county minus the  
35 population of the county which resides on property of the United States government.

36 (g) During the term of office of any chief magistrate or magistrate whose salary is  
37 supplemented by the county governing authority, the chief magistrate or magistrate shall

1 be entitled to the greater of the current salary, including any supplement by the county  
2 governing authority, or the minimum annual salary stated in subsection (a) of this Code  
3 section but in no event to both.

4 (h) This Code section shall not apply to any chief magistrate who is also serving as a judge  
5 of a civil court which is provided for in Article VI, Section I, Paragraph I of the  
6 Constitution of the State of Georgia of 1983. In such case, the salary of such chief  
7 magistrate shall be as provided by the local governing authority of the county.

8 (i) The salaries and supplements of senior magistrates shall be paid from county funds at  
9 a per diem rate equal to the compensation paid to the magistrate of the county; provided,  
10 however, that the minimum annual and monthly salaries provided for in this Code section  
11 shall not necessarily apply to senior magistrates.

12 (j) The amounts provided in subsections (a) and (c) of this Code section, as increased by  
13 subsection (k) of this Code section, shall be increased by multiplying said amounts by the  
14 percentage which equals 5 percent times the number of completed four-year terms of office  
15 served by any chief magistrate or magistrate where such terms have been completed after  
16 December 31, 1995, effective the first day of January following the completion of each  
17 such period of service.

18 (k) On and after January 1, ~~1996~~ 2002, whenever the employees in the classified service  
19 of the state merit system receive a cost-of-living increase or general performance based  
20 increase of a certain percentage or a certain amount, the amounts provided in subsections  
21 (a) and (c) of this Code section and the amounts derived by increasing each of said amounts  
22 through the application of longevity increases pursuant to subsection (j) of this Code  
23 section shall be increased by the same percentage or same amount applicable to such state  
24 employees. If the cost-of-living increase or general performance based increase received  
25 by state employees is in different percentages or different amounts as to certain categories  
26 of employees, the amounts provided in subsections (a) and (c) of this Code section and the  
27 amounts derived by increasing each of said amounts through the application of longevity  
28 increases pursuant to subsection (j) of this Code section shall be increased by a percentage  
29 or an amount not to exceed the average percentage or average amount of the general  
30 increase in salary granted to the state employees. The Office of Planning and Budget shall  
31 calculate the average percentage increase or average amount increase when necessary. The  
32 periodic changes in the amounts provided in subsections (a) and (c) of this Code section  
33 and the amounts derived by increasing each of said amounts through the application of  
34 longevity increases pursuant to subsection (j) of this Code section, as authorized by this  
35 subsection, shall become effective on the first day of January following the date that the  
36 cost-of-living increases or general performance based increases received by state  
37 employees become effective; provided, however, that if the cost-of-living increases

1 received by state employees become effective on January 1, such periodic changes in the  
 2 amounts provided in subsections (a) and (c) of this Code section and the amounts derived  
 3 by increasing each of said amounts through the application of longevity increases pursuant  
 4 to subsection (j) of this Code section, as authorized by this subsection, shall become  
 5 effective on the same date that the cost-of-living increases or general performance based  
 6 increases received by state employees become effective."

7 **SECTION 9.**

8 Said title is further amended by adding a new Code section immediately following Code  
 9 Section 15-10-23, to be designated Code Section 15-10-23.1, to read as follows:

10 "15-10-23.1.

11 In addition to any salary, fees, or expenses now or hereafter provided by law, the governing  
 12 authority of each county is authorized to provide as necessary and reasonable expenses for  
 13 the operation of the office of magistrate court, and payable from county funds, a monthly  
 14 expense allowance to each magistrate of not less than the amount fixed in the following  
 15 schedule:

<u>Population</u>	<u>Minimum Monthly Expenses</u>
16 0 — 11,889 .....	\$ 100.00
17 11,890 — 74,999 .....	200.00
18 75,000 — 249,999 .....	300.00
19 250,000 — 499,999 .....	400.00
20 500,000 or more .....	500.00"

22 **SECTION 10.**

23 Said title is further amended by striking Code Section 15-10-105, relating to selection of  
 24 clerks of the magistrate courts and their compensation and eligibility, and inserting in its  
 25 place the following:

26 "15-10-105.

27 (a) The General Assembly may provide by local law for the superior court clerk or state  
 28 court clerk to serve as clerk of magistrate court or for the selection of some other person  
 29 as the clerk of magistrate court and for the compensation of the clerk of magistrate court.  
 30 In the absence of local law, the selection and compensation of the clerk of magistrate court  
 31 shall be as provided by subsections (b), (c), and (d) of this Code section.

32 (b) With the consent of the clerk of superior court the county governing authority may  
 33 provide that the clerk of superior court shall serve as clerk of magistrate court and shall be  
 34 compensated for his or her services as clerk of magistrate court in an amount not less than

1 ~~\$236.25~~ \$259.88 per month. With the consent of the clerk of the superior court and clerk  
 2 of the state court, the county governing authority may provide that the state court clerk  
 3 shall serve as clerk of magistrate court and shall be compensated for his or her service as  
 4 clerk of magistrate court in an amount not less than ~~\$236.25~~ \$259.88 per month. Such  
 5 compensation shall be retained by the clerk of superior court as his or her personal funds  
 6 without regard to whether he or she is otherwise compensated on a fee basis or salary basis  
 7 or both.

8 (c) If the clerk of superior court or the clerk of state court does not serve as clerk of  
 9 magistrate court, then the county governing authority may provide for the appointment by  
 10 the chief magistrate of a clerk to serve at the pleasure of the chief magistrate. A clerk of  
 11 magistrate court so appointed shall be compensated in an amount fixed by the county  
 12 governing authority at not less than ~~\$236.25~~ \$259.88 per month.

13 (d) If there is no clerk of magistrate court, the chief magistrate or some other magistrate  
 14 appointed by the chief magistrate shall perform the duties of clerk. A chief magistrate  
 15 performing the duties of clerk, or another magistrate appointed by the chief magistrate to  
 16 perform the duties of clerk, shall receive, in addition to any other compensation to which  
 17 he or she is entitled, compensation for performing the duties of clerk, the amount of which  
 18 compensation shall be fixed by the county governing authority at not less than ~~\$236.25~~  
 19 \$259.88 per month.

20 (e) The compensation of the clerk or magistrate performing the duties of clerk shall be  
 21 paid in equal monthly installments from county funds.

22 (f) The clerk shall be required to be at least 18 years of age and shall possess a high school  
 23 diploma or its equivalent. The clerk shall not be subject to a residency requirement.

24 (g) In any case any magistrate may perform any duty to be performed by the clerk."

25 **SECTION 11.**

26 Said title is further amended by adding a new Code section immediately following Code  
 27 Section 15-10-105.1, to be designated Code Section 15-10-105.2, to read as follows:

28 "15-10-105.2.

29 In addition to any salary, fees, or expenses now or hereafter provided by law, the governing  
 30 authority of each county is authorized to provide as necessary and reasonable expenses for  
 31 the operation of the office of clerk of the magistrate court, and payable from county funds,  
 32 a monthly expense allowance of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Monthly Expenses</u>
0 — 11,889 .....	\$ 100.00
11,890 — 74,999 .....	200.00

1	75,000 — 249,999 .....	300.00
2	250,000 — 499,999 .....	400.00
3	500,000 or more .....	500.00"

**SECTION 12.**

Said title is further amended by striking subsection (a) of Code Section 15-16-20, relating to minimum annual salaries of the sheriffs, and inserting in its place the following:

"(a)(1) Any other law to the contrary notwithstanding, the minimum annual salary of each sheriff in this state shall be fixed according to the population of the county in which he or she serves, as determined by the United States decennial census of 1990 or any future such census. Except as otherwise provided in paragraph (2) of this subsection, each such sheriff shall receive an annual salary, payable in equal monthly installments from the funds of the sheriff's county, of not less than the amount fixed in the following schedule:

14	<u>Population</u>	<u>Minimum Salary</u>
15	0 — 5,999 .....	\$ <del>30,697.00</del> <u>33,767.00</u>
16	6,000 — 11,889 .....	<del>34,254.00</del> <u>37,679.00</u>
17	11,890 — 19,999 .....	<del>39,337.00</del> <u>43,271.00</u>
18	20,000 — 28,999 .....	<del>43,315.00</del> <u>47,647.00</u>
19	29,000 — 38,999 .....	<del>47,292.00</del> <u>52,021.00</u>
20	39,000 — 49,999 .....	<del>51,272.00</del> <u>56,399.00</u>
21	50,000 — 74,999 .....	<del>55,249.00</del> <u>60,774.00</u>
22	75,000 — 99,999 .....	<del>57,127.00</del> <u>62,840.00</u>
23	100,000 — 149,999 .....	<del>59,005.00</del> <u>64,906.00</u>
24	150,000 — 199,999 .....	<del>61,105.00</del> <u>67,216.00</u>
25	200,000 — 249,999 .....	<del>63,205.00</del> <u>69,526.00</u>
26	250,000 — 299,999 .....	<del>69,182.00</del> <u>76,100.00</u>
27	300,000 — 399,999 .....	<del>77,259.00</del> <u>84,985.00</u>
28	400,000 — 499,999 .....	<del>80,259.00</del> <u>88,285.00</u>
29	500,000 — and up .....	<del>83,259.00</del> <u>91,585.00</u>

(2) On and after July 1, ~~1998~~ 2001, whenever the employees in the classified service of the state merit system receive a cost-of-living increase or general performance based increase of a certain percentage or a certain amount, the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection and in Code Section 15-16-20.1, or the amounts derived by increasing each of said amounts through the application of longevity

1 increases pursuant to subsection (b) of this Code section, where applicable, shall be  
 2 increased by the same percentage or same amount applicable to such state employees.  
 3 If the cost-of-living increase or general performance based increase received by state  
 4 employees is in different percentages or different amounts as to certain categories of  
 5 employees, the amounts fixed in the minimum salary schedule in paragraph (1) of this  
 6 subsection, and in Code Section 15-16-20.1, or the amounts derived through the  
 7 application of longevity increases, shall be increased by a percentage or an amount not  
 8 to exceed the average percentage or average amount of the general increase in salary  
 9 granted to the state employees. The Office of Planning and Budget shall calculate the  
 10 average percentage increase or average amount increase when necessary. The periodic  
 11 changes in the amounts fixed in the minimum salary schedule in paragraph (1) of this  
 12 subsection, and in Code Section 15-16-20.1, or the amounts derived through the  
 13 application of longevity increases, as authorized by this paragraph shall become effective  
 14 on the first day of January following the date that the cost-of-living increases received by  
 15 state employees become effective; provided, however, that if the cost-of-living increases  
 16 or general performance based increases received by state employees become effective on  
 17 January 1, such periodic changes in the amounts fixed in the minimum salary schedule  
 18 in paragraph (1) of this subsection, and in Code Section 15-16-20.1, or the amounts  
 19 derived through the application of longevity increases, as authorized by this paragraph  
 20 shall become effective on the same date that the cost-of-living increases or general  
 21 performance based increases received by state employees become effective.

22 (3) The county governing authority may supplement the minimum annual salary of the  
 23 sheriff in such amount as it may fix from time to time; but no sheriff's compensation  
 24 supplement shall be decreased during any term of office. Any prior expenditure of county  
 25 funds to supplement the sheriff's salary in the manner authorized by this paragraph is  
 26 ratified and confirmed. Nothing contained in this paragraph shall prohibit the General  
 27 Assembly by local law from supplementing the annual salary of the sheriff."

### 28 **SECTION 13.**

29 Said title is further amended by striking Code Section 15-16-20.1, relating to additional  
 30 minimum salary for sheriffs, and inserting in its place the following:

31 "15-16-20.1.

32 In addition to the minimum salary provided in Code Section 15-16-20, the sheriff of any  
 33 county who performs the duties of a sheriff for a state court, probate court, magistrate  
 34 court, juvenile court, or county recorder's court under any applicable general or local law  
 35 of this state shall receive for his or her services in such court or courts a salary of not less

1 than ~~\$236.25~~ \$259.88 per month, to be paid from the funds of the county. A sheriff who  
 2 serves in more than one such court shall receive only one such salary."

3 **SECTION 14.**

4 Said title is further amended by adding a new Code section immediately following Code  
 5 Section 15-16-20.1, to be designated Code Section 15-16-20.2, to read as follows:

6 "15-16-20.2.

7 In addition to any salary, fees, or expenses now or hereafter provided by law, the governing  
 8 authority of each county is authorized to provide as necessary and reasonable expenses for  
 9 the operation of the office of sheriff, and payable from county funds, a monthly expense  
 10 allowance of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Monthly Expenses</u>
0 — 11,889 .....	\$ 100.00
11,890 — 74,999 .....	200.00
75,000 — 249,999 .....	300.00
250,000 — 499,999 .....	400.00
500,000 or more .....	500.00"

17 **SECTION 15.**

18 Title 21 of the Official Code of Georgia Annotated, relating to elections, is amended by  
 19 striking subsection (d) of Code Section 21-2-212, relating to county registrars, and inserting  
 20 in its place a new subsection (d) to read as follows:

21 "(d) The chief registrar shall be the chief administrative officer of the board of registrars  
 22 and shall generally supervise and direct the administration of the affairs of the board of  
 23 registrars. The chief registrar shall act as chairperson of the board of registrars and, as  
 24 chief registrar, shall perform those functions normally devolving upon the chairperson.  
 25 The board of registrars shall meet each month on a day selected by the chief registrar to  
 26 transact the business of the board. The board shall also meet at other times as needed upon  
 27 the call of the chief registrar or upon the request of two or more of the registrars. The chief  
 28 registrar shall be compensated in an amount of not less than ~~\$55.00~~ \$61.00 per day for each  
 29 day of service on the business of the board of registrars. The other registrars shall be  
 30 compensated in an amount of not less than ~~\$44.00~~ \$48.00 per day for each day of service  
 31 on the business of the board of registrars. In lieu of the per diem compensation provided  
 32 for in this subsection, the chief registrar may be compensated in an amount not less than  
 33 ~~\$247.50~~ \$272.00 per month and the other registrars in an amount not less than ~~\$220.00~~  
 34 \$242.00 per month. The per diem or monthly compensation, as the case may be, shall be

1 fixed, subject to the limitations provided for in this subsection, by the governing authority  
 2 of each county and shall be paid from county funds. The compensation of other officers  
 3 and employees appointed and employed under this article shall be fixed by the board of  
 4 registrars with the approval of the governing authority of each county and shall be paid  
 5 from county funds."

6 **SECTION 16.**

7 Said title is further amended by striking subsection (c) of Code Section 21-2-213, relating  
 8 to county deputy registrars, clerical help, and appointment of a county officer or employee  
 9 as chief deputy registrar, and inserting in its place the following:

10 "(c) In every county wherein the registrars do not maintain an office which is open and  
 11 staffed during regular business hours, the registrars shall designate and appoint as chief  
 12 deputy registrar a full-time county officer or employee for the purpose of registering  
 13 eligible electors and performing other duties as may be required by the board of registrars.  
 14 The governing authority of the county shall provide for the compensation of the chief  
 15 deputy registrar in an amount not less than ~~\$236.25~~ \$259.88 per month. The name,  
 16 business address, telephone number, and any other pertinent information relative to the  
 17 chief deputy registrar shall be forwarded by the registrars to the Secretary of State's office,  
 18 where such information shall be maintained on file."

19 **SECTION 17.**

20 Said title is further amended by adding a new Code section immediately following Code  
 21 Section 21-2-213, to be designated 21-2-213.1, to read as follows:

22 "21-2-213.1.

23 In addition to any salary, fees, or expenses now or hereafter provided by law, the governing  
 24 authority of each county is authorized to provide as necessary and reasonable expenses for  
 25 the operation of the office of the board of registrars, and payable from county funds, a  
 26 monthly expense allowance for each registrar of not less than the amount fixed in the  
 27 following schedule:

<u>Population</u>	<u>Minimum Monthly Expenses</u>
28 0 — 11,889 .....	\$ 100.00
29 11,890 — 74,999 .....	200.00
30 75,000 — 249,999 .....	300.00
31 250,000 — 499,999 .....	400.00
32 500,000 or more .....	500.00"

**SECTION 18.**

Article 1 of Chapter 16 of Title 45 of the Official Code of Georgia Annotated, relating to general provisions relative to coroners, is amended by striking Code Section 45-16-11, relating to compensation of county coroners, and inserting in its place the following:

"45-16-11.

(a)(1) Any other law to the contrary notwithstanding, the minimum annual salary of each coroner in this state shall be fixed according to the population of the county in which he or she serves, as determined by the United States decennial census of 1990 or any future such census. Except as otherwise provided in paragraph (2) of this subsection, each such coroner shall receive an annual salary, payable in equal monthly installments from the funds of the coroner’s county, of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Salary</u>
<u>0 — 11,889</u>	<u>\$ 2,400.00</u>
<u>11,890 — 74,999</u>	<u>4,800.00</u>
<u>75,000 — 249,999</u>	<u>7,200.00</u>
<u>250,000 — 499,999</u>	<u>9,600.00</u>
<u>500,000 — and up</u>	<u>12,000.00</u>

(2) On and after July 1, 2001, whenever the employees in the classified service of the state merit system receive a cost-of-living increase or general performance based increase of a certain percentage or a certain amount, the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection, and in Code Section 45-16-11.1, or the amounts derived by increasing each of said amounts through the application of longevity increases pursuant to subsection (b) of this Code section, where applicable, shall be increased by the same percentage or same amount applicable to such state employees. If the cost-of-living increase or general performance based increase received by state employees is in different percentages or different amounts as to certain categories of employees, the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection, and in Code Section 45-16-11.1, or the amounts derived through the application of longevity increases, shall be increased by a percentage or an amount not to exceed the average percentage or average amount of the general increase in salary granted to the state employees. The Office of Planning and Budget shall calculate the average percentage increase or average amount increase when necessary. The periodic changes in the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection, and in Code Section 45-16-11.1, or the amounts derived through the application of longevity increases, as authorized by this paragraph shall become effective on the first day of January following the date that the cost-of-living increases received by

1 state employees become effective; provided, however, that if the cost-of-living increases  
 2 or general performance based increases received by state employees become effective on  
 3 January 1, such periodic changes in the amounts fixed in the minimum salary schedule  
 4 in paragraph (1) of this subsection, and in Code Section 45-16-11.1, or the amounts  
 5 derived through the application of longevity increases, as authorized by this paragraph  
 6 shall become effective on the same date that the cost-of-living increases or general  
 7 performance based increases received by state employees become effective.

8 (3) The county governing authority may supplement the minimum annual salary of the  
 9 coroner in such amount as it may fix from time to time; but no coroner's compensation  
 10 supplement shall be decreased during any term of office. Any prior expenditure of county  
 11 funds to supplement the coroner's salary in the manner authorized by this paragraph is  
 12 ratified and confirmed. Nothing contained in this paragraph shall prohibit the General  
 13 Assembly by local law from supplementing the annual salary of the coroner.

14 (b) The amounts provided in paragraph (1) of subsection (a) of this Code section and Code  
 15 Section 45-16-11.1, as increased by paragraph (2) of subsection (a) of this Code section,  
 16 shall be increased by multiplying said amounts by the percentage which equals 5 percent  
 17 times the number of completed four-year terms of office served by any coroner after  
 18 December 31, 2000, effective the first day of January following the completion of each  
 19 such period of service.

20 (c) The minimum salaries provided for in this Code section shall be considered as salary  
 21 only. Expenses for deputies, equipment, supplies, copying equipment, and other necessary  
 22 and reasonable expenses for the operation of a coroner's office shall come from funds other  
 23 than the funds specified as salary in this Code section.

24 (d) This Code section shall not be construed to reduce the salary of any coroner in office  
 25 on July 1, 2001; provided, however, that successors to such coroners in office on July 1,  
 26 2001, shall be governed by the provisions of this Code section. All local legislation in  
 27 effect on July 1, 2001, or enacted thereafter affecting compensation for coroners of the  
 28 various counties shall be of full force and effect except where the same provides for a  
 29 salary lower than provided in this Code section, in which event this Code section shall  
 30 prevail.

31 45-16-11.1.

32 In addition to the minimum salary provided for in Code Section 45-16-11, in any county  
 33 which is the site of more than one state correctional institution or prison for adults or  
 34 juveniles and which compensates the county coroner by salary, the state shall compensate  
 35 the county coroner in the amount of ~~\$100.00~~ \$110.00 for each state inmate death in such  
 36 county. The county coroner of such a county is authorized to accept the compensation

provided in accordance with this Code section despite any local Act which requires such a coroner to send fees to the county treasury or the county governing authority.

45-16-11.2.

In addition to any salary, fees, or expenses now or hereafter provided by law, the governing authority of each county is authorized to provide as necessary and reasonable expenses for the operation of the office of coroner, and payable from county funds, a monthly expense allowance of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Monthly Expenses</u>
<u>0 — 11,889</u> .....	<u>\$ 100.00</u>
<u>11,890 — 74,999</u> .....	<u>200.00</u>
<u>75,000 — 249,999</u> .....	<u>300.00</u>
<u>250,000 — 499,999</u> .....	<u>400.00</u>
<u>500,000 or more</u> .....	<u>500.00"</u>

**SECTION 19.**

Article 3 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to county tax officials and administration, is amended by striking subsection (g) of Code Section 48-5-137, relating to tax collectors and tax commissioners as ex officio sheriffs, and inserting in its place the following:

"(g) Each tax collector or tax commissioner who is compensated on a salary basis and who is authorized to act as an ex officio sheriff under this Code section and whose office performs substantially all of the duties of the sheriff with respect to tax executions shall be entitled to a salary of ~~\$236.25~~ \$259.88 per month for his or her service as ex officio sheriff. Such compensation shall be in addition to any other compensation to which such tax commissioner or tax collector is entitled. Such additional compensation shall not be paid to any tax commissioner who is compensated solely by the fee system of compensation; but such compensation shall be paid to any tax commissioner who is compensated in part by fees and in part by a salary. Such compensation shall be paid in equal monthly installments from county funds."

**SECTION 20.**

Said article is further amended by striking subsection (b) of Code Section 48-5-183, relating to salaries of tax collectors and tax commissioners, and inserting in its place the following:

"(b)(1) Any other law to the contrary notwithstanding, except for the provisions of paragraph (2) of this subsection, the minimum annual salary of each tax collector and tax

1 commissioner who is compensated by an annual salary shall be fixed according to the  
 2 population of the county in which he or she serves, as determined by the United States  
 3 decennial census of 1990 or any future such census. Each such officer shall receive an  
 4 annual salary, payable in equal monthly installments from the funds of his or her county,  
 5 of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Salary</u>
0 — 5,999 .....	\$ <del>20,108.00</del> <u>22,119.00</u>
6,000 — 11,889 .....	<del>25,126.00</del> <u>27,639.00</u>
11,890 — 19,999 .....	<del>28,326.00</del> <u>31,159.00</u>
20,000 — 28,999 .....	<del>30,165.00</del> <u>33,182.00</u>
29,000 — 38,999 .....	<del>32,674.00</del> <u>35,941.00</u>
39,000 — 49,999 .....	<del>36,437.00</del> <u>40,081.00</u>
50,000 — 74,999 .....	<del>42,732.00</del> <u>47,005.00</u>
75,000 — 99,999 .....	<del>45,868.00</del> <u>50,455.00</u>
100,000 — 149,999 .....	<del>49,003.00</del> <u>53,903.00</u>
150,000 — 199,999 .....	<del>52,325.00</del> <u>57,558.00</u>
200,000 — 249,999 .....	<del>55,647.00</del> <u>61,212.00</u>
250,000 — 299,999 .....	<del>60,013.00</del> <u>66,014.00</u>
300,000 — 399,999 .....	<del>64,379.00</del> <u>70,817.00</u>
400,000 — 499,999 .....	<del>67,379.00</del> <u>74,117.00</u>
500,000 and more .....	<del>70,379.00</del> <u>77,417.00</u>

22 (2)(A) On and after July 1, ~~1998~~ 2001, whenever the employees in the classified service  
 23 of the state merit system receive a cost-of-living increase or general performance based  
 24 increase of a certain percentage or a certain amount, the amounts fixed in the minimum  
 25 salary schedule in paragraph (1) of this subsection, in subsection (g) of Code Section  
 26 48-5-137, and, where applicable, in subsection (c) of Code Section 21-2-213, or the  
 27 amounts derived by increasing each of said amounts through the application of  
 28 longevity increases pursuant to subsection (d) of this Code section, where applicable  
 29 shall be increased by the same percentage or same amount applicable to such state  
 30 employees. If the cost-of-living increase or general performance based increase  
 31 received by state employees is in different percentages or different amounts as to  
 32 certain categories of employees, the amounts fixed in the minimum salary schedule in  
 33 paragraph (1) of this subsection, in subsection (g) of Code Section 48-5-137, and,  
 34 where applicable, in subsection (c) of Code Section 21-2-213, or the amounts derived  
 35 through the application of longevity increases, shall be increased by a percentage or an  
 36 amount not to exceed the average percentage or average amount of the general increase

1 in salary granted to the state employees. The Office of Planning and Budget shall  
2 calculate the average percentage increase or average amount increase when necessary.  
3 The periodic changes in the amounts fixed in the minimum salary schedule in paragraph  
4 (1) of this subsection, in subsection (g) of Code Section 48-5-137, and, where  
5 applicable, in subsection (c) of Code Section 21-2-213, or the amounts derived through  
6 the application of longevity increases, as authorized by this paragraph shall become  
7 effective on the first day of January following the date that the cost-of-living increases  
8 received by state employees become effective; provided, however, that if the  
9 cost-of-living increases or general performance based increases received by state  
10 employees become effective on January 1, such periodic changes in the amounts fixed  
11 in the minimum salary schedule in paragraph (1) of this subsection, in subsection (g)  
12 of Code Section 48-5-137, and, where applicable, in subsection (c) of Code Section  
13 21-2-213, or the amounts derived through the application of longevity increases as  
14 authorized by this paragraph, shall become effective on the same date that the  
15 cost-of-living increases or general performance based increases received by state  
16 employees become effective.

17 (B) On and after ~~July 1, 1999, and prior to July 1, 2001~~, whenever the employees in the  
18 classified service of the state merit system receive a cost-of-living increase or general  
19 performance based increase of a certain percentage or a certain amount, the amounts  
20 fixed in the minimum salary schedule in paragraph (1) of this subsection, in subsection  
21 (g) of Code Section 48-5-137, and, where applicable, in subsection (c) of Code Section  
22 21-2-213, or the amounts derived by increasing each of said amounts through the  
23 application of longevity increases pursuant to subsection (d) of this Code section, where  
24 applicable shall be increased by a percentage or amount applicable to such state  
25 employees which shall be four percentage points greater than such percentage or an  
26 amount equivalent to such increased percentage point amount. If the cost-of-living  
27 increase or general performance based increase received by state employees is in  
28 different percentages or different amounts as to certain categories of employees, the  
29 increased percentage or increased amount authorized under this paragraph shall be  
30 based upon the average percentage or average amount of the general increase in salary  
31 granted to the state employees. The Office of Planning and Budget shall calculate the  
32 average percentage increase or average amount increase when necessary. Any periodic  
33 increase authorized by this paragraph shall become effective on the first day of January  
34 following the date that the cost-of-living increases received by state employees become  
35 effective; provided, however, that if the cost-of-living increases or general performance  
36 based increases received by state employees become effective on January 1, such  
37 periodic increases as authorized by this paragraph, shall become effective on the same

1 date that the cost-of-living increases or general performance based increases received  
 2 by state employees become effective.

3 (3) The county governing authority may supplement the minimum annual salary of the  
 4 tax commissioner in such amount as it may fix from time to time; but no tax  
 5 commissioner’s compensation supplement shall be decreased during any term of office.  
 6 Any prior expenditure of county funds to supplement the tax commissioner’s salary in  
 7 the manner authorized by this paragraph is ratified and confirmed. Nothing contained in  
 8 this paragraph shall prohibit the General Assembly by local law from supplementing the  
 9 annual salary of the tax commissioner.”

10 **SECTION 21.**

11 Said article is further amended by adding a new Code section immediately following Code  
 12 Section 48-5-183, to be designated Code Section 48-5-183.1, to read as follows:

13 "48-5-183.1.

14 In addition to any salary, fees, or expenses now or hereafter provided by law, the governing  
 15 authority of each county is authorized to provide as necessary and reasonable expenses for  
 16 the operation of the office of tax commissioner, and payable from county funds, a monthly  
 17 expense allowance of not less than the amount fixed in the following schedule:

<u>Population</u>	<u>Minimum Monthly Expenses</u>
18 0 — 11,889 .....	\$ 100.00
19 11,890 — 74,999 .....	200.00
20 75,000 — 249,999 .....	300.00
21 250,000 — 499,999 .....	400.00
22 500,000 or more .....	500.00”

24 **SECTION 22.**

25 All laws and parts of laws in conflict with this Act are repealed.