

The Senate State and Local Governmental Operations Committee offered the following substitute to SB 450:

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 15 of the Official Code of Georgia Annotated, relating to courts; Chapter 2
2 of Title 21 of the Official Code of Georgia Annotated, relating to primaries and elections
3 generally; Chapter 5 of Title 36 of the Official Code of Georgia Annotated, relating to
4 organization of county government; and Chapter 5 of Title 48 of the Official Code of
5 Georgia Annotated, relating to ad valorem taxation of property, so as to revise the pay
6 structure for certain county officers and officials; to revise the minimum salary schedules of
7 pay for sheriffs, tax commissioners, clerks of superior court, and judges of probate court; to
8 provide for longevity pay increases for certain members of county governing authorities; to
9 provide for the recalculation of minimum salaries in any year in which the Department of
10 Community Affairs publishes a census estimate for the county that is higher than the
11 preceding decennial census; to provide for legislative intent; to provide for related matters;
12 to repeal 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 annual salary schedule for clerks of superior
16 court, and inserting in lieu thereof a new Code Section 15-6-88 to read as follows:

17 "15-6-88.

18 (a) Any other provision of law to the contrary notwithstanding, the minimum annual salary
19 of each clerk of the superior court in each county of this state shall be fixed according to
20 the population of the county in which he or she serves, as determined by the United States
21 decennial census of ~~1990~~ 2000 or any future such census; provided, however, that such
22 annual salary shall be recalculated in any year following a census year in which the
23 Department of Community Affairs publishes a census estimate for the county that is higher
24 than the immediately preceding decennial census. Except as otherwise provided in
25 subsection (b) of this Code section, each such clerk shall receive an annual salary, payable
26

1 in equal monthly installments from the funds of the county, of not less than the amount
2 fixed in the following schedule:

<u>Population</u>	<u>Minimum Salary</u>
0 - 5,999	\$ 26,433.73 <u>29,832.20</u>
6,000 - 11,889	36,300.86 <u>40,967.92</u>
11,890 - 19,999	41,121.55 <u>46,408.38</u>
20,000 - 28,999	44,057.42 <u>49,721.70</u>
29,000 - 38,999	46,993.29 <u>53,035.03</u>
39,000 - 49,999	49,932.80 <u>56,352.46</u>
50,000 - 74,999	52,871.09 <u>63,164.60</u>
75,000 - 99,999	54,338.42 <u>67,800.09</u>
100,000 - 149,999	55,806.96 <u>72,434.13</u>
150,000 - 199,999	57,275.49 <u>77,344.56</u>
200,000 - 249,999	58,744.04 <u>84,458.82</u>
250,000 - 299,999	81,238.19 <u>91,682.66</u>
300,000 - 399,999	89,678.05 <u>101,207.60</u>
400,000 - 499,999	93,319.06 <u>105,316.72</u>
500,000 or more	96,960.07 <u>109,425.84</u>

19 (b) On and after July 1, ~~2001~~ 2006, whenever the employees in the classified service of
20 the state merit system receive a cost-of-living increase or general performance based
21 increase of a certain percentage or a certain amount, the amounts fixed in the minimum
22 salary schedule in subsection (a) of this Code section, in Code Section 15-6-89, and in
23 subsection (b) of Code Section 15-10-105, or the amounts derived by increasing each of
24 said amounts through the application of longevity increases pursuant to subsection (a) of
25 Code Section 15-6-90, where applicable shall be increased by the same percentage or same
26 amount applicable to such state employees. If the cost-of-living increase or general
27 performance based increase received by state employees is in different percentages or
28 different amounts as to certain categories of employees, the amounts fixed in the minimum
29 salary schedule in subsection (a) of this Code section, in Code Section 15-6-89, and in
30 subsection (b) of Code Section 15-10-105, or the amounts derived through the application
31 of longevity increases, shall be increased by a percentage or an amount not to exceed the
32 average percentage or average amount of the general increase in salary granted to the state
33 employees. The Office of Planning and Budget shall calculate the average percentage
34 increase or average amount increase when necessary. The periodic changes in the amounts
35 fixed in the minimum salary schedule in subsection (a) of this Code section, in Code
36 Section 15-6-89, in subsection (b) of Code Section 15-10-105, or the amounts derived

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

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

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

23 SECTION 2.

24 Said title is further amended by striking Code Section 15-6-89, relating to additional
 25 remuneration for certain services for clerks of superior court, and inserting in lieu thereof a
 26 new Code Section 15-6-89 to read as follows:

27 "15-6-89.

28 In addition to the minimum salary provided in Code Section 15-6-88 or any other salary
 29 provided by any applicable general or local law, each clerk of the superior court of any
 30 county who also serves as clerk of a state court, city court, juvenile court, or civil court
 31 under any applicable general or local law of this state or who performs duties pursuant to
 32 paragraph (1) of subsection (a) of Code Section 15-12-1 shall receive for his or her services
 33 in such other court a salary of not less than ~~\$286.73~~ 323.59 per month, to be paid from the
 34 funds of the county. In the event any such court for which a clerk of the superior court is
 35 serving as clerk is abolished, the clerk of the superior court shall not be entitled to any
 36 salary heretofore received for service in such court."

SECTION 3.

Said title is further amended by striking Code Section 15-9-63, relating to schedule of minimum salaries of judges of the probate court, and inserting in lieu thereof a new Code Section 15-9-63 to read as follows:

"15-9-63.

(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~~ 2000 or any future such census; provided, however, that such annual salary shall be recalculated in any year following a census year in which the Department of Community Affairs publishes a census estimate for the county that is higher than the immediately preceding decennial 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	\$ 24,893.57 <u>29,832.20</u>
6,000 - 11,889	32,869.82 <u>40,967.92</u>
11,890 - 19,999	36,512.04 <u>46,408.38</u>
20,000 - 28,999	40,336.31 <u>49,721.70</u>
29,000 - 38,999	44,625.42 <u>53,035.03</u>
39,000 - 49,999	47,069.75 <u>56,352.46</u>
50,000 - 74,999	50,654.92 <u>63,164.60</u>
75,000 - 99,999	55,796.04 <u>67,800.09</u>
100,000 - 149,999	60,938.35 <u>72,434.13</u>
150,000 - 199,999	67,887.82 <u>77,344.56</u>
200,000 - 249,999	74,837.29 <u>84,458.82</u>
250,000 - 299,999	78,202.80 <u>91,682.66</u>
300,000 - 399,999	81,569.52 <u>101,207.60</u>
400,000 - 499,999	82,210.53 <u>105,316.72</u>
500,000 or more	88,851.53 <u>109,425.84</u>

(2) On and after July 1, ~~2001~~ 2006, 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 15-9-64, or the amounts derived by increasing each of said amounts through the application of longevity increases pursuant to Code Section 15-9-65, where applicable, shall be increased by the

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

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

29 (b) In any county in which more than 70 percent of the population of the county according
30 to the United States decennial census of 1990 or any future such census resides on property
31 of the United States government which is exempt from taxation by this state, the population
32 of the county for purposes of subsection (a) of this Code section shall be deemed to be the
33 total population of the county minus the population of the county which resides on property
34 of the United States government."

SECTION 4.

Said title is further amended by striking subsections (a) and (b) of Code Section 15-9-63.1, relating to compensation of probate judges for services as magistrate or chief magistrate, and inserting in lieu thereof new subsections (a) and (b) to read as follows:

"(a) Beginning January 1, 2002, in any county in which the probate judge serves as chief magistrate or magistrate, he or she shall be compensated for such services based on a minimum annual amount of ~~\$10,316.20~~ 11,642.54; provided, however, that compensation for a probate judge shall not be reduced during his or her term of office.

(b) On and after July 1, ~~2001~~ 2006, 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 amount provided in subsection (a) of this Code section 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 amount provided in subsection (a) of this Code section 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 amount provided in subsection (a) of this Code section, as authorized by this subsection, shall become effective on the first day of January following the date that the cost-of-living increases or general performance based increases received by state employees become effective; provided, however, that if such increases received by state employees become effective on January 1, such periodic changes in the amount provided in subsection (a) of this Code section, as authorized by this subsection, shall become effective on the same date that the cost-of-living increases or general performance based increases received by state employees become effective."

SECTION 5.

Said title is further amended by striking Code Section 15-9-64, relating to supplementation of minimum salaries of probate judges, and inserting in lieu thereof a new Code Section 15-9-64 to read as follows:

"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 ~~\$286.73~~ 323.59 per

1 month. The amount of the minimum salary provided in Code Section 15-9-63 for the
2 judges of the probate courts on a salary who are responsible for traffic cases under any
3 general or local law of this state shall also be increased by ~~\$358.34~~ 404.41 per month."

4 **SECTION 6.**

5 Said title is further amended by striking subsection (a) of Code Section 15-16-20, relating
6 to minimum annual salaries for sheriffs, and inserting in lieu thereof a new subsection (a) to
7 read as follows:

8 "(a)(1) Any other law to the contrary notwithstanding, the minimum annual salary of
9 each sheriff in this state shall be fixed according to the population of the county in which
10 he or she serves, as determined by the United States decennial census of ~~1990~~ 2000 or
11 any future such census; provided, however, that such annual salary shall be recalculated
12 in any year following a census year in which the Department of Community Affairs
13 publishes a census estimate for the county that is higher than the immediately preceding
14 decennial census. Except as otherwise provided in paragraph (2) of this subsection, each
15 such sheriff shall receive an annual salary, payable in equal monthly installments from
16 the funds of the sheriff's county, of not less than the amount fixed in the following
17 schedule:

<u>Population</u>	<u>Minimum Salary</u>
18 0 - 5,999	\$ 37,256.02 <u>42,045.88</u>
19 6,000 - 11,889	41,573.04 <u>46,917.92</u>
20 11,890 - 19,999	47,742.11 <u>53,880.12</u>
21 20,000 - 28,999	52,570.10 <u>59,328.83</u>
22 29,000 - 38,999	57,396.87 <u>64,776.16</u>
23 39,000 - 49,999	62,227.28 <u>70,227.59</u>
24 50,000 - 74,999	67,054.03 <u>75,674.90</u>
25 75,000 - 99,999	69,333.30 <u>78,247.21</u>
26 100,000 - 149,999	71,612.57 <u>80,819.51</u>
27 150,000 - 199,999	74,161.29 <u>83,695.91</u>
28 200,000 - 249,999	76,710.00 <u>86,572.30</u>
29 250,000 - 299,999	83,964.09 <u>94,759.02</u>
30 300,000 - 399,999	93,766.90 <u>105,822.14</u>
31 400,000 - 499,999	97,407.90 <u>109,931.24</u>
32 500,000 or more	101,048.91 <u>114,040.36</u>

34 (2) On and after July 1, ~~2001~~ 2006, whenever the employees in the classified service of
35 the state merit system receive a cost-of-living increase or general performance based

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

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

31 **SECTION 7.**

32 Said title is further amended by striking Code Section 15-16-20.1, relating to additional
 33 salary for sheriffs, and inserting in lieu thereof a new Code Section 15-16-20.1 to read as
 34 follows:

1 "15-16-20.1.

2 In addition to the minimum salary provided in Code Section 15-16-20, the sheriff of any
3 county who performs the duties of a sheriff for a state court, probate court, magistrate
4 court, juvenile court, or county recorder's court under any applicable general or local law
5 of this state shall receive for his or her services in such court or courts a salary of not less
6 than ~~\$286.73~~ 323.59 per month, to be paid from the funds of the county. A sheriff who
7 serves in more than one such court shall receive only one such salary."

8 **SECTION 8.**

9 Chapter 2 of Title 21 of the Official Code of Georgia Annotated, relating to primaries and
10 elections generally, is amended by striking subsection (c) of Code Section 21-2-213, relating
11 to county deputy registrars, clerical help, and appointment of county officer or employee as
12 chief deputy registrar, and inserting in lieu thereof a new subsection (c) to read as follows:

13 "(c) In every county wherein the registrars do not maintain an office which is open and
14 staffed during regular business hours, the registrars shall designate and appoint as chief
15 deputy registrar a full-time county officer or employee for the purpose of registering
16 eligible electors and performing other duties as may be required by the board of registrars.
17 The governing authority of the county shall provide for the compensation of the chief
18 deputy registrar in an amount not less than ~~\$259.88~~ 293.29 per month. The name, business
19 address, telephone number, and any other pertinent information relative to the chief deputy
20 registrar shall be forwarded by the registrars to the Secretary of State's office, where such
21 information shall be maintained on file."

22 **SECTION 9.**

23 Chapter 5 of Title 36 of the Official Code of Georgia Annotated, relating to organization of
24 county government, is amended by adding a new Code Section 36-5-29 to read as follows:

25 "36-5-29.

26 Compensation to which a member of a county governing authority is entitled under general
27 or local law, including amounts provided for in Code Sections 36-5-27 and 36-5-28 shall
28 be increased by multiplying said amounts by the percentage which equals 5 percent times
29 the number of completed, four-year terms of office served by such member of a county
30 governing authority where such terms have been completed after December 31, 2004,
31 effective the first day of January following the completion of each such period of service."

32 **SECTION 10.**

33 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
34 taxation of property, is amended by striking subsection (g) of Code Section 48-5-137,

1 relating to tax collectors and tax commissioners as ex officio sheriffs, and inserting in lieu
2 thereof a new subsection (g) to read as follows:

3 "(g) Each tax collector or tax commissioner who is compensated on a salary basis and who
4 is authorized to act as an ex officio sheriff under this Code section and whose office
5 performs substantially all of the duties of the sheriff with respect to tax executions shall be
6 entitled to a salary of ~~\$309.93~~ 349.78 per month for his or her service as ex officio sheriff.
7 Such compensation shall be in addition to any other compensation to which such tax
8 commissioner or tax collector is entitled. Such additional compensation shall not be paid
9 to any tax commissioner who is compensated solely by the fee system of compensation;
10 but such compensation shall be paid to any tax commissioner who is compensated in part
11 by fees and in part by a salary. Such compensation shall be paid in equal monthly
12 installments from county funds."

13 **SECTION 11.**

14 Said chapter is further amended by striking subsection (b) of Code Section 48-5-183, relating
15 to salaries of tax collectors and tax commissioners, and inserting in lieu thereof a new
16 subsection (b) to read as follows:

17 "(b)(1) Any other law to the contrary notwithstanding, except for the provisions of
18 paragraph (2) of this subsection, the minimum annual salary of each tax collector and tax
19 commissioner who is compensated by an annual salary shall be fixed according to the
20 population of the county in which he or she serves, as determined by the United States
21 decennial census of ~~1990~~ 2000 or any future such census; provided, however, that such
22 annual salary shall be recalculated in any year following a census year in which the
23 Department of Community Affairs publishes a census estimate for the county that is
24 higher than the immediately preceding decennial census. Each such officer shall receive
25 an annual salary, payable in equal monthly installments from the funds of his or her
26 county, of not less than the amount fixed in the following schedule:

	<u>Population</u>	<u>Minimum Salary</u>
27	0 - 5,999	\$ 26,336.77 <u>29,832.20</u>
28	6,000 - 11,889	32,909.17 <u>40,967.92</u>
29	11,890 - 19,999	37,100.42 <u>46,408.38</u>
30	20,000 - 28,999	39,509.07 <u>49,721.70</u>
31	29,000 - 38,999	42,795.28 <u>53,035.03</u>
32	39,000 - 49,999	47,723.93 <u>56,352.46</u>
33	50,000 - 74,999	55,968.90 <u>63,164.60</u>
34	75,000 - 99,999	60,076.32 <u>67,800.09</u>
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1	100,000 - 149,999	64,182.45	<u>72,434.13</u>
2	150,000 - 199,999	68,533.49	<u>77,344.56</u>
3	200,000 - 249,999	72,884.53	<u>84,458.82</u>
4	250,000 - 299,999	78,602.96	<u>91,682.66</u>
5	300,000 - 399,999	84,321.40	<u>101,207.60</u>
6	400,000 - 499,999	88,250.70	<u>105,316.72</u>
7	500,000 or more	92,179.99	<u>109,425.84</u>

8 (2) On and after July 1, ~~2001~~ 2006, whenever the employees in the classified service of
9 the state merit system receive a cost-of-living increase or general performance based
10 increase of a certain percentage or a certain amount, the amounts fixed in the minimum
11 salary schedule in paragraph (1) of this subsection, in subsection (g) of Code Section
12 48-5-137, and, where applicable, in subsection (c) of Code Section 21-2-213, or the
13 amounts derived by increasing each of said amounts through the application of longevity
14 increases pursuant to subsection (d) of this Code section, where applicable shall be
15 increased by the same percentage or same amount applicable to such state employees.
16 If the cost-of-living increase or general performance based increase received by state
17 employees is in different percentages or different amounts as to certain categories of
18 employees, the amounts fixed in the minimum salary schedule in paragraph (1) of this
19 subsection, in subsection (g) of Code Section 48-5-137, and, where applicable, in
20 subsection (c) of Code Section 21-2-213, or the amounts derived through the application
21 of longevity increases, shall be increased by a percentage or an amount not to exceed the
22 average percentage or average amount of the general increase in salary granted to the
23 state employees. The Office of Planning and Budget shall calculate the average
24 percentage increase or average amount increase when necessary. The periodic changes
25 in the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection,
26 in subsection (g) of Code Section 48-5-137, and, where applicable, in subsection (c) of
27 Code Section 21-2-213, or the amounts derived through the application of longevity
28 increases, as authorized by this paragraph shall become effective on the first day of
29 January following the date that the cost-of-living increases received by state employees
30 become effective; provided, however, that if the cost-of-living increases or general
31 performance based increases received by state employees become effective on January 1,
32 such periodic changes in 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, where
34 applicable, in subsection (c) of Code Section 21-2-213, or the amounts derived through
35 the application of longevity increases as authorized by this paragraph, shall become

1 effective on the same date that the cost-of-living increases or general performance based
2 increases received 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 12.**

11 It is the intent of the General Assembly that, for those county officials whose minimum
12 salaries are increased by operation of law when the General Assembly authorizes a
13 cost-of-living increase or general performance based increase for the employees in the
14 classified service of the state merit system, any such increase authorized by the General
15 Assembly in the Fiscal Year 2007 Appropriations Act shall be in addition to the minimum
16 salaries of such officials that become effective on January 1, 2007, under the provisions of
17 this Act.

18 **SECTION 13.**

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