

The House Committee on Governmental Affairs offers 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:

14 style="text-align:center">**SECTION 1.**

15 Title 15 of the Official Code of Georgia Annotated, relating to courts, is amended by striking  
16 Code Section 15-6-88, relating to minimum annual salary schedule for clerks of superior  
17 court, and inserting in lieu thereof a new Code Section 15-6-88 to read as follows:

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~~ 2000 or any future such census; provided, however, that such  
23 annual salary shall be recalculated in any year following a census year in which the  
24 Department of Community Affairs publishes a census estimate for the county prior to  
25 July 1 in such year that is higher than the immediately preceding decennial census. Except  
26 as otherwise provided in subsection (b) of this Code section, each such clerk shall receive

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

3	<u>Population</u>	<u>Minimum Salary</u>
4	0 - 5,999	\$ <del>26,433.73</del> <u>29,832.20</u>
5	6,000 - 11,889	<del>36,300.86</del> <u>40,967.92</u>
6	11,890 - 19,999	<del>41,121.55</del> <u>46,408.38</u>
7	20,000 - 28,999	<del>44,057.42</del> <u>49,721.70</u>
8	29,000 - 38,999	<del>46,993.29</del> <u>53,035.03</u>
9	39,000 - 49,999	<del>49,932.80</del> <u>56,352.46</u>
10	50,000 - 74,999	<del>52,871.09</del> <u>63,164.60</u>
11	75,000 - 99,999	<del>54,338.42</del> <u>67,800.09</u>
12	100,000 - 149,999	<del>55,806.96</del> <u>72,434.13</u>
13	150,000 - 199,999	<del>57,275.49</del> <u>77,344.56</u>
14	200,000 - 249,999	<del>58,744.04</del> <u>84,458.82</u>
15	250,000 - 299,999	<del>81,238.19</del> <u>91,682.66</u>
16	300,000 - 399,999	<del>89,678.05</del> <u>101,207.60</u>
17	400,000 - 499,999	<del>93,319.06</del> <u>105,316.72</u>
18	500,000 or more	<del>96,960.07</del> <u>109,425.84</u>

19 (b) On and after July 1, ~~2001~~ 2007, 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 prior to July 1 in such year 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	\$ <del>24,893.57</del> <u>29,832.20</u>
6,000 - 11,889	<del>32,869.82</del> <u>40,967.92</u>
11,890 - 19,999	<del>36,512.04</del> <u>46,408.38</u>
20,000 - 28,999	<del>40,336.31</del> <u>49,721.70</u>
29,000 - 38,999	<del>44,625.42</del> <u>53,035.03</u>
39,000 - 49,999	<del>47,069.75</del> <u>56,352.46</u>
50,000 - 74,999	<del>50,654.92</del> <u>63,164.60</u>
75,000 - 99,999	<del>55,796.04</del> <u>67,800.09</u>
100,000 - 149,999	<del>60,938.35</del> <u>72,434.13</u>
150,000 - 199,999	<del>67,887.82</del> <u>77,344.56</u>
200,000 - 249,999	<del>74,837.29</del> <u>84,458.82</u>
250,000 - 299,999	<del>78,202.80</del> <u>91,682.66</u>
300,000 - 399,999	<del>81,569.52</del> <u>101,207.60</u>
400,000 - 499,999	<del>82,210.53</del> <u>105,316.72</u>
500,000 or more	<del>88,851.53</del> <u>109,425.84</u>

(2) On and after July 1, ~~2001~~ 2007, 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~~ 2007, 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 prior to July 1 in such year that is higher than  
 14 the immediately preceding decennial census. Except as otherwise provided in paragraph  
 15 (2) of this subsection, each such sheriff shall receive an annual salary, payable in equal  
 16 monthly installments from the funds of the sheriff's county, of not less than the amount  
 17 fixed in the following schedule:

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

33  
 34 (2) On and after July 1, ~~2001~~ 2007, 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 (a) Compensation to which a member of a county governing authority is entitled under  
27 general or local law, including amounts provided for in Code Sections 36-5-27 and 36-5-28  
28 shall be increased by multiplying said amounts by the percentage which equals 2.5 percent  
29 times the number of completed, four-year terms of office served by such member of a  
30 county governing authority where such terms have been completed after December 31,  
31 2004, effective the first day of January following the completion of each such period of  
32 service.

33 (b) For a member of a county governing authority elected to two-year terms of office or  
34 six-year terms of office, the percentage increase provided for in subsection (a) of this Code

1 section shall be 1.25 percent times the number of completed two-year terms or 3.75 percent  
2 times the number of completed six-year terms as applicable."

3 **SECTION 10.**

4 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
5 taxation of property, is amended by striking subsection (g) of Code Section 48-5-137,  
6 relating to tax collectors and tax commissioners as ex officio sheriffs, and inserting in lieu  
7 thereof a new subsection (g) to read as follows:

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

18 **SECTION 11.**

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

22 "(b)(1) Any other law to the contrary notwithstanding, except for the provisions of  
23 paragraph (2) of this subsection, the minimum annual salary of each tax collector and tax  
24 commissioner who is compensated by an annual salary shall be fixed according to the  
25 population of the county in which he or she serves, as determined by the United States  
26 decennial census of ~~1990~~ 2000 or any future such census; provided, however, that such  
27 annual salary shall be recalculated in any year following a census year in which the  
28 Department of Community Affairs publishes a census estimate for the county prior to  
29 July 1 in such year that is higher than the immediately preceding decennial census. Each  
30 such officer shall receive an annual salary, payable in equal monthly installments from  
31 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>26,336.77</del> <u>29,832.20</u>
6,000 - 11,889	<del>32,909.17</del> <u>40,967.92</u>

1	11,890 - 19,999	37,100.42	<u>46,408.38</u>
2	20,000 - 28,999	39,509.07	<u>49,721.70</u>
3	29,000 - 38,999	42,795.28	<u>53,035.03</u>
4	39,000 - 49,999	47,723.93	<u>56,352.46</u>
5	50,000 - 74,999	55,968.90	<u>63,164.60</u>
6	75,000 - 99,999	60,076.32	<u>67,800.09</u>
7	100,000 - 149,999	64,182.45	<u>72,434.13</u>
8	150,000 - 199,999	68,533.49	<u>77,344.56</u>
9	200,000 - 249,999	72,884.53	<u>84,458.82</u>
10	250,000 - 299,999	78,602.96	<u>91,682.66</u>
11	300,000 - 399,999	84,321.40	<u>101,207.60</u>
12	400,000 - 499,999	88,250.70	<u>105,316.72</u>
13	500,000 or more	92,179.99	<u>109,425.84</u>

14 (2) On and after July 1, ~~2001~~ 2007, whenever the employees in the classified service of  
15 the state merit system receive a cost-of-living increase or general performance based  
16 increase of a certain percentage or a certain amount, the amounts fixed in the minimum  
17 salary schedule in paragraph (1) of this subsection, in subsection (g) of Code Section  
18 48-5-137, and, where applicable, in subsection (c) of Code Section 21-2-213, or the  
19 amounts derived by increasing each of said amounts through the application of longevity  
20 increases pursuant to subsection (d) of this Code section, where applicable shall be  
21 increased by the same percentage or same amount applicable to such state employees.  
22 If the cost-of-living increase or general performance based increase received by state  
23 employees is in different percentages or different amounts as to certain categories of  
24 employees, the amounts fixed in the minimum salary schedule in paragraph (1) of this  
25 subsection, in subsection (g) of Code Section 48-5-137, and, where applicable, in  
26 subsection (c) of Code Section 21-2-213, or the amounts derived through the application  
27 of longevity increases, shall be increased by a percentage or an amount not to exceed the  
28 average percentage or average amount of the general increase in salary granted to the  
29 state employees. The Office of Planning and Budget shall calculate the average  
30 percentage increase or average amount increase when necessary. The periodic changes  
31 in the amounts fixed in the minimum salary schedule in paragraph (1) of this subsection,  
32 in subsection (g) of Code Section 48-5-137, and, where applicable, in subsection (c) of  
33 Code Section 21-2-213, or the amounts derived through the application of longevity  
34 increases, as authorized by this paragraph shall become effective on the first day of  
35 January following the date that the cost-of-living increases received by state employees  
36 become effective; provided, however, that if the cost-of-living increases or general

1 performance based increases received by state employees become effective on January 1,  
2 such periodic changes in the amounts fixed in the minimum salary schedule in  
3 paragraph (1) of this subsection, in subsection (g) of Code Section 48-5-137, and, where  
4 applicable, in subsection (c) of Code Section 21-2-213, or the amounts derived through  
5 the application of longevity increases as authorized by this paragraph, shall become  
6 effective on the same date that the cost-of-living increases or general performance based  
7 increases received by state employees become effective.

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

#### 15 **SECTION 12.**

16 It is the intent of the General Assembly that, for those county officials covered in this Act  
17 whose minimum salaries are increased by operation of law when the General Assembly  
18 authorizes a cost-of-living increase or general performance based increase for the employees  
19 in the classified service of the state merit system, such county officials shall not receive any  
20 such increase authorized by the General Assembly in the Fiscal Year 2007 Appropriations  
21 Act since such increase is covered in the minimum salary schedules under this Act.

#### 22 **SECTION 13.**

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